

Women and White-Collar Crime: A Comparative Study of Iranian and Norwegian Offenders

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Abstract

Economic wrongdoing committed by privileged members of society's upper social and economic elite is known as white-collar crime. The research on the gender gap among white-collar offenders is expanded in this study, where it is proposed that the percentage of female offenders is determined by or affected by the degree of gender equality. Women typically make up a small percentage of those who have been found guilty of white-collar offenses. Low female participation in privileged positions due to gender inequality has been used to explain the gender gap. The global gender gap index calculates the degree of gender inequality. Regarding gender equality in the country, Iran is ranked 143, while Norway is ranked 3 (out of 146 countries), according to the index for 2022. Thus, on the index, Iran and Norway represent two extremes that make a comparison study pertinent. This investigation compares a small sample of convicted offenders in Iran to a larger sample in Norway and finds little evidence to support the idea that the degree of gender equality can account for differences in white-collar crime rates between men and women. Therefore, this study provides support for the focal concern hypothesis rather than the emancipation hypothesis.

Keywords: Women crime; Crime rate; Pink-collar crime; Iran; Norway; Focal concern hypothesis; Emancipation hypothesis.

Introduction

The term white-collar crime primarily refers to offenses committed by people from higher social and economic levels. Sutherland (1939) was the first to use the term, and several academics have since employed it in their research (e.g., Benson and Harbinson, 2020; Dodge, 2009; Galvin, 2020; Goulette, 2020;

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Holtfreter, 2015; Logan et al., 2019; Simpson et al., 2022). The term pink-collar crime, coined by Daly (1989a, 1989b), describes white-collar crime committed by women in the workplace. There is no denying the significance of white-collar crime, including pink-collar crime, and its wide-ranging effects on the fundamental facets of society. Due to this, it is important to keep an eye on the perpetrator's actions during the crime and their punishment (Simpson et al., 2022). In this study, we first investigate whether white-collar crime in Iran and Norway is gender-neutral or gender-specific, and then we investigate the differences between men and women in white-collar crime, as well as their roles in crime. The findings cast doubt on the suggestion that gender segregation in society and the workplace influences rates of white-collar crime by showing that pink-collar crime rates are comparable in Norway and Iran. The study supports the gendered focal concern hypothesis rather than the emancipation hypothesis (Benson, 2020; Lutz, 2019; Steffensmeier et al., 2013). However, regarding access to the labor market and other resources, the gender gap is caused by gender inequality rather than white-collar crime, where this finding is likely to have positive consequences for Iranian women.

This article emphasizes research literature and news reports from Iran in addition to responding to the research question, "How do women and white-collar crime compare in Iran and Norway," as little has been published so far about the phenomenon of white-collar crime in the Islamic Republic of Iran. To expand on insights into Iran, convenience theory is introduced to suggest convenience propositions for female offenders in that country.

Literature Review

White-collar crime is here defined as "economic crime committed by a person of respectability and high social status in the course of the offender's occupation", which includes offenses that are based on the offender's social and professional status (Gottschalk, 2022: 2). White-collar crime is any illegal activity that compromises responsibility and trust in the interest of a person or an organization (Sutherland, 1983). White-collar offenses such as fraud, corruption, and manipulation are recognized as wrongdoing committed by influential individuals in the workplace.

Since the term "is basically a criminological term", white-collar crime is only a legal issue in a small number of jurisdictions (Mirkhalili and Khodadoost, 2017: 130). Rather, it is underlying crime types that are subject to prosecution and conviction within most jurisdictions. Pink-collar criminals were mainly female employees in low- and middle-level positions, such as manager, engineer, and accountant who typically embezzled money from their employers (Daly, 1989a.

1989b). According to Kamaei and Abolhasani (2020: 431), one of the most significant characteristics of white-collar crime is that Sutherland only took men into account when identifying white-collar offenders:

Sutherland's definition excludes women. Historically, women have been institutionalized through discrimination in customary laws and rights; they were prohibited from entering higher economic classes.

According to Iranian researchers Kamaei and Abolhasani (2020), historically, women were prevented from moving up the economic scale due to institutionalized discrimination in customary law and rights. Legal and social restrictions placed on women in Iran severely limit their lives and means of subsistence, leaving them with severe economic inequality.

Hoodfar and Sadr (2010: 885) discussed Islamic politics and women's quest for gender equality in Iran:

The unification of a strong authoritarian state with religious laws and institutions after the 1979 revolution in Iran has resulted in the creation of a dualistic state structure in which non-elected and non-accountable state authorities and institutions – the majority of whom have not accepted either the primacy of democracy nor the premise of equality between men and women (or Muslims and non-Muslims) – are able to oversee the elected authorities and institutions. The central question posed by this paper is whether a religious state would be capable of democratizing society and delivering equality.

As argued by Ghaffari et al. (2022: 1707), Iran is “a deeply conservative society”. For example, female bodies are prohibited in Iranian advertising according to conservative Islamic rules of the country. Exceptions have to be approved by government institutions, which review the design and story of each advertisement. The Ministry of Culture and Islamic Guidance and the Islamic Republic of Iran Broadcasting have representative offices in all major cities for censorship.

Although women make up more than 50% of Iranian university graduates, they only make up 17% of the labor force. Iran is ranked 143rd out of 146 countries in the World Economic Forum's Global Gender Gap Index 2022 for gender equality. At the other end of the index, Norway is ranked as the third most gender-equality-oriented country. Equality is related to empowerment that reflects women's decision-making power (Noor et al., 2021). An example is women's business networks (Villesèche et al., 2022).

Furthermore, a study of the Gender Development Index and women's participation in Iran reveals that although women's economic participation rates have increased recently, there is still a substantial gap between men's and women's participation rates. The increase in women's economic participation is evident

when looking at "the index of gender development and increase in women's participation in Iran, but there is still a significant difference between the participation rate of women and men" (Modaressi Alam et al., 2017: 111). In addition, for several reasons, women's compliance is higher than men's. One of the key assumptions that men commit white-collar crime at a higher rate than women is the greater representation of men in the workforce, particularly in operational and decision-making roles. Additionally, it is believed that women are more likely to commit white-collar crime the more opportunities they have to participate in society. Numerous studies address the crime, including Dodge (2009), who found that women are more likely to commit white-collar crime the more prevalent they are in occupations, political, corporate, and economic positions. According to the body of literature on gender and white-collar crime, women are frequently the victims of this type of crime but are rarely found guilty (Robb, 2006).

Women and white-collar crime has been a research subject over the past several decades. In explaining the statistics of offenses committed by women, some theorists, such as Pollock (1950), believed that the number of criminal incidents committed by women is underreported in official statistics. It is a result of the actions of public servants, including police officers and judges. According to Pollock (1950), both men and women commit crime. However, women's criminal acts are often not reported, few are willing to blow the whistle (Jalilvand et al., 2017), and as a result, their wrongdoing remains hidden due to their relative secrecy (Garrett, 1987). Today's research findings, however, show that although women are less likely than men to commit white-collar crime, the reported female fractions seems lower than it should be (Croall, 2003; Daly 1989a, 1989b; Benson and Gottschalk, 2015; Gottschalk and Glaso, 2013; Gottschalk and Smith, 2015; Holtfreter, 2015; Steffensmeier et al., 2013). The results encouraged researchers to carry out more research on gender differences in white-collar crime (e.g., Benson and Harbinson, 2020; Dearden and Gottschalk, 2021; Galvin, 2020; Gottschalk and Gunnesdal, 2018; Goulette, 2020; Reese and Constantin, 2021; Reese and McDougal, 2017; Ruhland and Selzer, 2020).

Few academics have conducted empirical research on the gender gap in white-collar crime, although the gender issue has received considerable attention in the research literature. When women now tend to hold higher social and professional positions, theoretical and anecdotal studies consistently assert that men are more likely than women to commit white-collar crime. In an empirical study, only 4% of several hundred white-collar offenders in Norway were female criminals, according to Gottschalk (2012). It might be surprising since Norway is an egalitarian society where men's and women's rights are almost equal. The country holds a low gender gap and ranks third on the Global Gender Gap Index.

Iran, which ranks 143 (out of 146 countries), is at the other end of the index regarding the gender gap. There is only one woman offender in the small sample of 19 white-collar offenders registered by Ghorchibeigi (2019). One woman represents 5% of all the sample participants as a whole. Here we thus have the somewhat surprising result that the female fraction in a gender-equality country such as Norway has about the same female fraction of white-collar offenders as a gender-inequality country such as Iran.

Thus, the study of gender considerations in white-collar crime represents an evolving new and challenging area. There is literature on female offenders and their victimology, but the information is insufficient. Iran and Norway have approximately equivalent male and female population fractions, but the two countries' approaches to gender equality and workplace gender balance are almost significantly opposed.

An interesting empirical finding relates to embezzlement, the illegal misappropriation or improper use of a resource entrusted to a person (Ryan, 2021). Abuse of trust or fiduciary responsibility represents embezzlement (Cardao-Pito, 2021). Paxton (2022) found that the statistics on pink-collar criminals are alarming: "According to the FBI, male embezzlers have increased only 4%, since 1990, while pink-collar criminals have increased over 40% during that period". The same conclusion is reached in Norway, where the low female fraction of white-collar offenders is generally low, while the fraction of women embezzlers is relatively high compared to men. Regarding financial crime in general, it appears that women primarily participate in embezzlement when they engage in white-collar crime. Fraud, manipulation, and corruption appear to be less common among criminals in the pink-collar category.

The main difference in the study of white-collar crime is between the offender and the offense, and thus the criminal and the crime, where the former is indicated by high social and economic status, while the latter is characterized by illegitimate financial profit (Salimi, 2009: 239):

The most important manifestations of white-collar crimes are fraud, corruption (including bribery), employment offenses, consumer offenses, drug and food offenses, and environmental crimes, cybercrimes, and customs offenses.

White-collar crime is characterized by secrecy, which means that the offenders do not reveal their illegal activities but try to justify and legitimize them. In addition, white-collar offenders are politically, economically, or socially influential and are distinguished from blue- and dirty-collar criminals by their outfits, typically a dark suit, a white shirt, and a tie (Salimi, 2009: 245). White-collar crime is a type of financial crime committed by people in privileged

positions, such as the heads of corporations and government agencies (Dearden and Gottschalk, 2021; Gottschalk, 2022). In addition, white-collar offenders commit fraud, embezzlement, and counterfeiting, to name a few, in order to steal billions of dollars in essentially undetectable ways. The consequences of their crimes are "wider than others," and white-collar criminals are "far more dangerous" (Nasiri, 2014: 7). Furthermore, these criminals directly "affect the national security of the country" (Monazamitabar, 2009: 141).

According to Benson and Gottschalk (2015), only 7% of white-collar offenders in a new study in Norway were women; the rest were all men. The fact that men commit crime at a higher rate than women is "one of the main findings of criminological research", according to Estrada et al. (2019: 145); however, they also claimed that the gender gap in registered crime is narrowing. Similar to Messerschmidt (2013), who argued that men commit the majority of crime, gender is a significant predictor of criminal involvement. According to Holtfreter (2015: 422), "the gender gap in crime - the superfluity of men in all official seizure statistics - has narrowed in recent decades and is significantly lower for white collar crime". Therefore, as gender equality rises, women are anticipated to participate in white-collar crime to a greater extent; this is especially true if gender equality is reflected in the advancement of women's economic status and career opportunities.

The gender gap has historically been spotted as a reflection of known facts about white-collar crime. The potential gender gap in how women are compared to men makes gender studies even more stimulating. Given that Gottschalk and Gunnesdal (2018) assessed that only one out of every twelve white-collar offenders in Norway is prosecuted and imprisoned, Gottschalk (2019) estimated the relative detection risk for women versus men at only 30%, which indicates a 3% and 9% chance of detection for women and men, respectively. Therefore, if the relative detection risk for women is only 30%, then there is only a 3% chance for women when there is only a 9% chance for men (Gottschalk, 2019). However, the amount of money associated with white-collar crime is one of the possible causes of hypothetical and estimated gender gaps in crime detection. In the Norwegian sample examined by Benson and Gottschalk (2015), female offenders received a lower average economic benefit from crime than male offenders. The average financial gain made by women involved in the pink-collar crime was 9 million Norwegian kroner, or just under \$1 million. In comparison, the average male economic gain was NOK 50 million, or roughly \$5 million. As a result, male offenders had crime outcomes that were more than five times higher than those of female offenders.

Women are more likely to experience crises and engage in criminal activity when they feel vulnerable (in family, personal, social, and economic matters), according to a report by Corston (2007), who examined how women are treated in prisons. For many prisoners, crime is a simple response to a crisis. However, the report showed that women commit different kinds of crime than men, "women usually commit acquired crimes and are less involved in violence and professional offenses" (Corston, 2007: 6).

White-collar crime, as research confirms, is a male-specific crime; in other words, most white-collar criminals are men. This specific feature is more prominent in societies such as Iran, where "women have traditionally had fewer opportunities to participate in economic and financial activities" (Ghorchibeigi, 2019: 234).

Research Method

The descriptive-analytical research methodology was used in this study. With this approach, the researchers not only depict the actual situation but also describe and explain its causes and compare it with other conditions. A type of archival investigation is information gathering through library studies. This approach looks at the literature and records related to the issue or research topic. As a result, the outcome of the studies are noted and saved using the proper tools, such as receipts, tables, or forms, and at the end of the work, findings are classified and used. The research findings, the final analysis, and the conclusion indicate that the library method was used in the final stage of research. In library studies, collecting sources and data, legal books, opinions, and opinions of jurists, some articles published in the journals of domestic and reputable foreign scientific institutions have been referred to.

The Norwegian data come from a content analysis of reports on white-collar crime in the two leading financial newspapers in Norway: "Dagens Næringsliv" and "Finansavisen." Both of these newspapers are conservative business newspapers. In addition, the business-friendly national newspaper "Aftenposten" regularly reports on white-collar criminals and was therefore included in this study. Based on media reports, court documents were retrieved for each convicted white-collar offender. The information in these newspapers and court documents has been analyzed by Benson and Gottschalk (2015). Since the Norwegian study is limited to cases that have been successfully prosecuted, this feature allows it to be comparable with studies conducted in Iran and the cases under review. The three newspapers mentioned above were reviewed from 2009 to 2012 to identify stories that reported on white-collar crime cases. Of the 162 cases found during the reporting period, the research identified a total of 329 white-collar criminals. The majority of 162 cases (98 or 60%) involved only one person.

The number of people involved in other cases (a total of 64 cases) varied from 2 to 16, with an average of 3.5 people for each case. Out of 64 cases related to a criminal network, 50 cases were all male networks and 14 cases were mixed gender networks. There was no all-female network.

The focus of Ghorchibeigi's research in Iran in 2019 was on judicial documents that relate to 19 cases involving white-collar offenders in Tehran, the country's capital. Indictments were issued as a result of judicial cases that were initiated by filing paperwork with the court or prosecutor's office. These documents were selected in a manner that allowed information to be gathered by consulting the enforcement branches, criminal courts, or investigation branches in numerous prosecutor's offices and courts in Tehran as well as by investigating the cases mentioned above. The selection of studied samples has been completely purposeful. Firstly, the judges have been talking about the topic and context of the investigation, and secondly, the cases in question have been reviewed. The cases were studied in brief, and if they were in accordance with the mentality and objectives of the research, they were studied in more detail.

Most Norwegian archival research has been done using the field method, as opposed to the analytical and descriptive research method used in this article. There are many limitations to field research in some areas, particularly regarding women. Interviewing white-collar criminals is not possible in Iran due to several problems. Access to convicted white-collar offenders is also difficult in Norway because of privacy concerns and outside the scope of this research.

Research Results

Norway's white-collar crime is largely male-dominated, similar to Iran's situation. Only 22 (6.7%) of the 329 people in the data set are women (Benson and Gottschalk, 2015). Surprisingly, this ratio fits the proportion of female offenders in the Iranian data set examined by Ghorchibeigi (2019), which was 1 out of 19 (5.3%). Therefore, the results of gender-based investigations show that Norwegian women participate at a level that is quite comparable to Iranian women, at least in terms of white-collar crime.

Out of 19 cases examined in an Iranian study, approximately 94% of the offenders were men; the only woman was an employee in charge of a bank's credit. The way she committed it was that because she was responsible for the credits of one of the bank branches and according to herself, there was trust in her. The customers, who paid their installments in cash, without doing the perforate, were given the receipts, signed and sealed. The offender took the deposited amounts for herself or if someone paid his installments late, she took the late amount for her benefit and to hide the date of payment of the installments on or

before the due date had hit. Even in one case, when the accused could not provide the amount required collecting the check issued by him, she claimed that "to protect his reputation" and "that I was sure that my wife would pay me within an hour" provided the amount of the check from the funds available in the bank.

Another point is that the accused expected the bank and the court to withdraw from the complaint and punishment due to her gender. Moreover, the accused was worried and scared about the punishment that was going to be determined for her and more widely about her fate after the conviction and stated:

I am a woman, and I am asking you to forgive me and forgive me of my faults and punish me financially.

It shows that the accused also believed that others did not think of her as a criminal because of her "being a woman" and did not think she could commit embezzlement. She was very concerned, and she stated:

I made a mistake, like an unscrupulous and shameless person, I messed up the bank accounts and books. Have mercy on my husband, have mercy on my son, my husband doesn't know and if he finds out, he will get very angry and get a divorce.

The Iranian pink-collar offender had education at the same level as the eighteen male convicts. Sodeh Shahraki was convicted to prison. She deposited the embezzled money at another credit institution in her brother's name without the brother knowing about it:

I deposited the education amount in an account with one of the financial and credit institutions in my brother's name and used it to pay my installments.

Similar studies also show that the share of women in relation to the corporate and occupational crime is insignificant, although the share of bank embezzlement by women is much higher than other kinds of occupational crime. The results of one of the important studies in this regard (Daly, 1989a, 1989b) are also consistent with the findings of this research so that this it claims that: a) the contribution of women in organizational and corporate crime was insignificant, b) the share of women in all types of occupational crime have been insignificant (although in relation to bank embezzlement, this share was 50 percent), c) women are less likely to commit a crime in groups and are more likely to commit white-collar crimes alone, d) the average earnings from committing a white-collar crime by women is lower than the amount of earnings from crime committed by men, and e) women more than men refer to the issue of family financial needs as a motive for committing a white-collar crime (Daly, 1989a, 1989b).

Among the studied cases in Iran, "manipulating the invoices or forging documents" was the most common method of committing a crime, particularly at

the level of occupational crime committed by employees (approximately 42%). Establishing a fraudulent company and agency is another way of committing such a crime (approximately 26%). Along these lines, the offenders incited the victims to invest by creating incentives for the victims (e.g., earlier or cheaper delivery). However, other techniques for deceiving the victims are encouraging investment, false propaganda, abuse of organizational or legal authority, and pretending to influence administrative authorities.

In Iran, 31.6% of the 19 cases that were studied involved the public sector. A second unsafe industry is the cooperative sector, particularly housing cooperatives. However, in the public sector, all criminals worked for the government or the financial industry. Other crime incidents (approximately 52.6%) were also committed in the private sector. Most offenses were committed by board members and finance staff in the private sector. However, "opportunity" (Benson and Simpson, 2018) seems to be the most influential factor in committing these offenses.

In addition to the 19 cases described above, this research gained access to sample of 45 defendants accused of being economic disruptors in Iran. Among the defendants there were two women: Fatemeh Shamani and Samaneh Haazrati Ashteyani. The female fraction was thus 4.4 percent. Fatameh Shamani was convicted to five years of imprisonment. The organized crime was led by Mohammad Emami who, according to court records, exerted influence through Shamani on her husband who issued bank guarantees and facilities for the benefit of certain companies. Fatameh Shamani was thus aiding in the disruption of the country's economic system.

Samaneh Haazrati Ashteyani was a former employee at Mellat bank who was convicted of betrayal of trust and acquisition of property through illegal means. She was convicted to endure six years of imprisonment and permanent exclusion from government services. Again, the verdict was a matter of disruption of the economic system of the country.

While court records could not be retrieved for Sodeh Shahraki, another female convict emerged. It was Pari Yadisar. Her case was heard in nine hearings, and the preliminary verdict was issued, but at the time of writing, it was in the Supreme Court for appeal, and the final verdict had not been issued. The case had 22 defendants led by a former manager at Capital Bank. All of them were prosecuted by Tehran's General and Revolutionary Prosecutor's Office, accused of participating in disrupting the country's economic system through disturbing the monetary and banking system. Pari Yadisar was accused of participating in nine counts of trust violation. She was also accused of ignoring other's trust violations. The relevant legislation was Article 37 of the Constitution of the

Islamic Republic of Iran and Article 4 of the Criminal Procedure Law. She was one out of 22 defendants and thus represented 4.5%.

Iranian Convenience Themes

Gottschalk (2022) has developed the theory of convenience to explain white-collar incidents. The theory suggests three dimensions of financial motive, organizational opportunity, and willingness for deviant behavior. There are fourteen convenience propositions as illustrated in Figure 1.

Prosecuted pink-collar offenders as defendants in court expressed various financial motives for their crime. “How can you live with this low salary?” “I was under stress due to a dispute with the bank manager”. “I had to save my reputation”. “I started entrepreneurship, the implementation problem and the obstacles created by the inventor prevented me from doing the work”. There was a “financial crisis”. The need arises from the “low wages” of employees, so that as an employee she has to commit financial occupational crime, including embezzlement or accepting bribes to support daily life. This need can sometimes be due to case financial pressures such as high treatment costs for a family member. It can also be caused by a person’s lack of financial confidence. Ghorchibeigi (2019) found that economic motives were typically reactions to need rather than greed. Therefore, the strain perspective is marked in Figure 1.

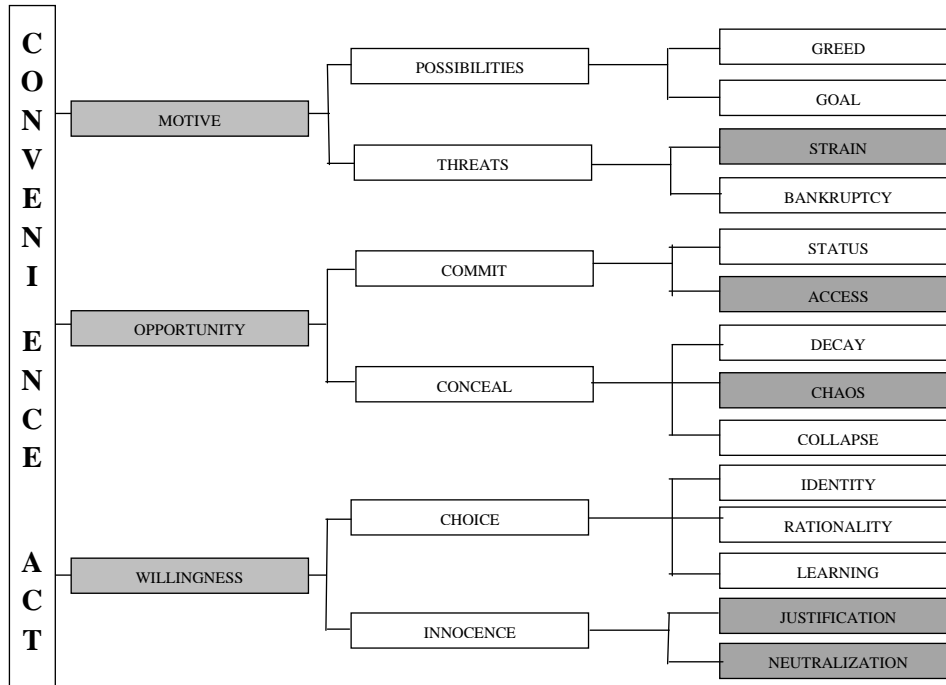


Figure 1 Convenience propositions for the Iranian pink-collar offenders

Prosecuted pink-collar offenders as defendants in court expressed various organizational opportunities for their crime. “I had a creditor’s check”. One defendant said that the financial system of the bank is an integrated and large system, and what is important in this system is that nothing seems withdrawn or deducted from bank accounts. If money is taken out of the bank account for only a few hours or days and then returned to the bank account, there is no notice or loss to the bank. “Given that the mechanized and computerized system has been popular for several years, therefore, most of the employees of government agencies with these systems are not familiar”. “I used to add salary lists of colleagues in the computer and deposit the extra amounts to a personal account”. “For the customers who paid their installments in cash, I would just sign the receipt and hand it over to the customer, then I would deposit the amount into my account, and in order to hide the date of payment of the installment, I used to make it before or after the due date”. A person who was an employee of a government company entered the price of goods purchased for the organization higher than the actual amount by forging invoices and stamps, and after securing credit, took the extra money for own benefit. Another convict deposited embezzled money at another institution: “I deposited the education amount in an

account with one of the financial and credit institutions in my brother's name and used it to pay my installments". Therefore, access to resources to commit crime as well as chaos by lack of guardianship is marked in Figure 1.

Prosecuted pink-collar offenders as defendants in court expressed various reasons for deviant behavior willingness in their crime. "It's temporary; I will put it back in place". It was a "loan" and no theft or embezzlement. One of the neutralization techniques for the loan story was "damage denial". "I only took it for an hour". "This was the only case". "I am a woman, and I am asking you to forgive me and forgive me of my faults and punish me financially". "I made a mistake, like an unscrupulous and shameless person, I messed up the bank accounts and books. Have mercy on my husband, have mercy on my son; my husband doesn't know and if he finds out, he will get very angry and get a divorce". Therefore, justification of action as well as neutralization of guilt is marked in Figure 1.

Discussion and Conclusion

In this article, we challenged the assumption that more gender equality will lead to more crime equality between women and men. We found no support for the suggestion that a country like Norway with a substantial degree of gender equality will have a more significant fraction of female offenders labeled pink-collar criminals, and we found no support for the suggestion that a country like Iran with a strong degree of gender inequality will have a significantly smaller fraction of offenders labeled pink-collar criminals.

Our results, which show no correlation between gender equality and the proportion of women who commit white-collar crime, are more in line with the focal concern hypothesis than the emancipation hypothesis. In the workplace, gendered focal concerns can prevent female criminal behavior (Steffensmeier et al., 2013). Gender differences in interests and priorities are the main area of concern. According to the gendered focal concern paradigm, socialization leads to women accepting responsibilities for caring for others, emphasizing the value of interpersonal connections and altruistic attitudes toward others. Women acquire identities as caregivers through the incorporation of these responsibilities. According to Benson's definition of gendered focal concern (2020: 10):

The gendered theory of focal concerns holds that there are sociological and social-psychological differences between men and women that make it more difficult for women to engage in crime than men. Men and women have different focal concerns that organize how they behave and relate to others. Women are expected to fulfill nurturing role obligations, be affectionate and caring toward others, and approach relationships in a

cooperative and sharing spirit. In contrast to the group-oriented concerns of women, the focal concerns of men are shaped by an individualistic and competitive orientation toward life, an orientation that values autonomy, dominance, control, and risk-taking. Because crime tends to have injurious or exploitive effects on others, engaging in crimes runs counter to the nurturing and cooperative construction of the female role in society. This issue makes it more difficult for women to engage in and justify criminal behavior. Although the competitive and aggressive construction of the male role does not explicitly call for criminal behavior, it is more compatible with such behavior, especially for financially oriented crimes or motivated by a desire to get ahead in life or protect what one has.

The gendered focal concern implies that women will commit less crime. A study by Gupta et al. (2020) that examined chief financial officers (CFOs) in terms of gender and financial statement irregularities serves as an illustration. They discovered that when governance is poor, companies with female CFOs are less likely to engage in financial misreporting than similar companies with male CFOs. The gendered focal concern is not always related to personal identity. Social identity can affect the gender of the focal concern. According to the social identity perspective, the group becomes a significant source of pride and self-esteem once a person categorizes and identifies herself as a woman, and thus as a member of a particular group, and gains physical and psychological resources from the group membership. This increases the likelihood that group members – in our case, women – are obliged and willing to conform to and protect the extant norms. The interpretation and identification processes interact. Women thus protect the established norms according to their experience and the value of being a woman (Huang et al., 2020).

The emancipation hypothesis suggests that incidents of women in white-collar crime will increase as access to opportunities increase (Lutz, 2019). We found no support for that hypothesis in our study. Both Iranian and Norwegian figures suggest stability far below a ten percent fraction for female offenders. These results cannot be compared to results reported by Logan et al. (2022), who claimed for the state of Ohio in the United States that “the number of females involved in white-collar crime has significantly increased over the last five decades from 14.5% in the 1970s to 25.4% in 2015”, since their research applied an offense-based rather than offender-based definition of white-collar crime.

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18 Maryam Kamaei, Salameh Abolhasani, Naghmeh Farhood & Petter Gottschalk

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