ADDRESSING GENDER ISSUES THROUGH THE MANAGEMENT OF TAX TALENT

Matthew Sorola[1], Dionysios Karavidas[2], Martin Laheen[3]

Abstract

Like most areas of financial services, the tax field has traditionally had a predominantly masculinist outlook. In lieu of increased female participation within the field and a rapidly changing operational landscape, these gendered hierarchies persist. At the same time, gender diversity has come to be celebrated as an expression of equality within organisations, and has gained widespread acceptance as part of a larger effort to manage "talent" across the tax field. In this paper, we problematise the fundamental underpinnings of these efforts and question their ability to challenge the pervasive and deeply entrenched gendered hierarchies within the tax field. Using practitioner literature focussed on providing guidance to new and existing tax experts, we begin by describing the changing tax field. Here, we highlight the roles that globalisation and digitisation play in the push to manage tax talent, emphasising the way in which issues of gender are assimilated into and, ultimately, constrained by this narrative. Next, we review prior literature for insights into the fundamental inability of such an approach to meaningfully challenge gendered hierarchies. Drawing insights from these critiques, we discuss the conceptual limits of a language of production and focus on clients' needs, as well as the complexities that are overlooked or ignored by the over-simplicity of a business case rationale. In short, we argue that the prevailing approach to manage tax talent is fundamentally incapable of addressing gender issues in the tax field and warn against prevailing attempts that claim otherwise. Central to our argument are the conceptual constraints imposed by a focus on clients' needs. Here, to help to illustrate the impact of these constraints, we also present preliminary empirical data from an international questionnaire on tax experts' priorities in their day-to-day work. While our findings identify a range of differences that align with prior literature on decision-making, they also illustrate a homogenisation of gender differences when servicing both clients' and organisational needs. To conclude, we discuss how these findings illustrate the conceptual grip of clients' needs over tax experts' own priorities, recall the centrality of those needs within the prevailing approach to addressing gender issues via the management of tax talent, and articulate the continued need to challenge gendered hierarchies in the tax field.

Keywords: Tax Experts, Gender, Talent Management, Diversity Management, Business Case, Clients' Needs.

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[1] Toulouse Business School, University of Toulouse, Toulouse, France.
[2] Kemmy Business School, University of Limerick, Limerick, Ireland.
[3] Kemmy Business School, University of Limerick, Limerick, Ireland.

1. INTRODUCTION

Like most areas of financial services (Čihák & Sahay, 2018), the tax field is experiencing changes in the gender composition of its workforce as an increasing number of women enter the field (Hoke, 2018, p. 446; see also Haines, 2017; Liddy, 2018; Nibbe, Amino, Barton, Hunter, & Zöllkau, 2016; PwC, 2015). Simultaneously, the nature of day-to-day tax work is changing rapidly in response to pressure from globalisation, which is impacting the type of services that clients require, and digitisation, which is impacting the way in which tax work is conceptualised as routine processes which are increasingly becoming automated (Nibbe et al., 2016; PwC, 2017a; PwC, 2017b). These changes have increased the demand for tax experts who can operate beyond technical proficiency and have a more diversified "entrepreneurial" skill set (Suddaby, Viale, & Gendron, 2016, as cited in Radcliffe, Spence, Stein, & Wilkinson, 2018). In turn, this demand has given way to a competition for "tax talent" amongst organisations, and it is within this narrative that efforts to address gender issues are uncritically combined with efforts to retain and attract "talent" to satisfy client expectations (Nibbe et al., 2016, p. 11). Our research problematises this narrative, exploring the impact of clients' needs on the way in which gender issues are represented and how they are engaged with. More specifically, we question whether the management of tax talent is capable of challenging deeply entrenched gendered hierarchies within the field or effectively maintains the status quo while servicing clients' needs.

Although there is a growing body of research examining gender issues within the tax field (Oats, 2015), we note that little research has considered gender issues across financial services more generally (Broadbent, 2016; Haynes, 2017). Despite this lack of attention, we contend that consideration of these issues is important, as the workforce is no longer dominated by men and the very nature of tax work across the field is in a state of change. This state of change presents the industry with an opportunity to challenge traditional ways of thinking, particularly with regard to the gendered hierarchies that constrain the expression of gender across the tax field, and it is here that we find the management of tax talent to be the prevailing response from organisations.

Calls to manage tax talent may appear to champion gender equity but, as we discuss, they are underpinned by a language of productivity when servicing clients' interests, rather than a richer expression of gender (Kelan, 2010).[4] At a fundamental level, the inadequacy of this approach stems from the over-simplistic nature of a business case narrative that prioritises clients' needs; a common issue identified in managerial decision-making around complex and paradoxical issues (Hahn, Preuss, Pinkse, & Figge, 2014). In this way, we posit that the management of tax talent is constrained in its representation of gender issues and, as such, it should be viewed as fundamentally inadequate for those who seek to foster a richer expression of gender across the tax field.

To illuminate this simplicity, we discuss the conflation between talent and diversity management within the management of tax talent, wherein little is done to unpack the paradoxical relationship between them (Daubner-Siva, Vinkenburg, & Jansen, 2017). Our paper does not seek to confirm the existence of this paradox in the tax field but, rather, this

[4] Using this framing, we view the prevailing approach to managing tax talent in the field of tax as a process that proclaims to foster a normative understanding of gender or "'unitary logic" (Linstead & Pullen, 2006). However, in doing so, underlying tensions are dissolved and depoliticised in order to service clients' needs rather than in the pursuit of a freely expressed, non-normative identity (Kelan, 2010). In this way, we view the management of tax talent to be a perverse or, at least, counterproductive approach for those seeking to "ungender" the field.

paradox helps us to illuminate the absence of complex or critical understandings within the prevailing narrative of managing tax talent. In turn, we discuss how the simplicity of this narrative is dominated by a focus on servicing clients' needs via a language of productivity and the constraints that this entails. Ultimately, we posit that these shortcomings render the management of tax talent incapable of challenging gendered hierarchies in the tax field, let alone the myriad of other issues surrounding the "world of work" (Gallardo-Gallardo, Dries, & González-Cruz, 2013; see also Painter-Moreland et al., 2019).

To address the aim of our research, we engage with the issue of managing tax talent in three distinct ways. First, we contextualise its application by articulating the rapidly changing landscape within which tax experts are expected to operate. Here, we consider the influx of women into a field that is simultaneously changing to accommodate globalisation and digitisation within a competition for "tax talent", and discuss how it is oriented towards, and constrained by, clients' needs and a language of productivity. Next, we draw attention to the potential flaws of this approach to gender diversity from the fields of accounting, auditing, and law, and discuss the insights from this work in relation to the changing tax field. Here, we pay particular attention to the conceptual constraints imposed by a business case rationale and language of production that prioritise clients' needs, and discuss how these preserve gendered hierarchies in the tax field. The way in which these hierarchies are conceptual constraints which are actualised via a language of productivity and clients' needs is central to our discussion. To illustrate the impact of these constraints, we conclude by presenting preliminary empirical evidence relating to the expression of priorities in the day-to-day work of tax experts. Here, we illustrate the homogenisation of respondents' priorities around a language of productivity and clients' needs to help illustrate their influence on the tax field. In turn, we posit that this type of influence subverts efforts to address gender issues via the management of tax talent and leaves entrenched gendered hierarchies unchallenged. Academically speaking, we posit that the way in which gender issues are "managed" as part of a diversified pool of "talent"' within the workforce (Nibbe et al., 2016; PwC, 2015), perhaps inadvertently (Ashley & Empson, 2016), supports, rather than transforms, gendered hierarchies (Edgley, Sharma, & Anderson-Gough, 2016).

2. TAX: A FIELD OF CHANGE

The push for gender diversity is tied to wider calls for equality in society, but there is also ample literature highlighting the profitability derived from the inclusion of women in the boardroom. In short, these issues have become pervasive across the broader business community (Berger, Kick, & Schaeck, 2013; Sila, Gonzalez, & Hagendorff, 2016). More and more women are entering, and working their way into, management roles within traditionally male-dominated fields, and tax is no different (Hoke, 2018). As women continue to enter the tax field, they are doing so at a time when issues like globalisation and digitisation are radically reshaping the very nature of day-to-day tax work (Dobell, 2017; PwC, 2015). For example, as routine tax work becomes increasingly automated, some tax experts have upskilled in data analytics, management, and systems transition, each of which are increasingly identified as the skills required in the field, in order to stay ahead of the curve.

> As the use of technology and data analytics tools becomes more prevalent within the Tax function, ridding Tax of tasks that previously were performed by humans, the function will be expected to add value in other ways. Tax will need to understand the nuances of the business and interact more closely with other

> functions, leveraging new insights into data that technologies provide, to solve the organisation's global problems (PwC, 2017b, p. 5).

With more and more routine tax work becoming automated, tax experts are increasingly expected to "add value" in new ways, and this capacity for innovation can substantially impact their day-to-day work. Tax work is unique in that – commonly – the aim is to navigate issues in a way that minimises the tax liability of the client or the organisation, while also remaining compliant with an ever-changing array of regulations. Far from being an objective endeavour (Radcliffe et al., 2018), much of the tax work that experts are engaged in exists within the regulatory grey zone, which highlights the value of their role as experts capable of mitigating their clients' exposure to fines or litigation (Fogarty & Jones, 2014).

Globalisation has fundamentally changed the markets within which organisations operate but, in so doing, these organisations' operations are now exposed to multiple tax jurisdictions. By requiring them to deal with everything from different legal systems and tax codes to treaties and trade agreements, globalisation has also radically impacted the day-to-day work of tax experts. According to Drucker, Dyson, Handy, Saffo and Senge (1997) "the only comparative advantage of the developed countries is in the supply of knowledge workers." In fact, knowledge is a highly mobile resource, which implies that knowledge workers can easily transfer between different clients and/or organisations. Hence, there is increased pressure to attract, and keep, highly qualified and highly performing employees (Matzler, Hinterhuber, & Friedrich von den Eichen, 2003), particularly in the tax field. Increasingly, tax experts are relied upon to plan and structure organisational operations globally, which has made their role in decision-making processes more prominent and changed the nature of the way in which they operate within organisations.

> A strong technical orientation will remain important — and there will always be specialist roles — but tax professionals will also need a more rounded skill set. They must be able, for example, to assess the quality and meaning of data, to communicate complex tax principles in simple business terms and to work collaboratively with people outside their area (Jay Nibbe, in Nibbe et al., 2016, p.3).

"Soft skills", like collaboration and communication, have become increasingly important for tax experts, as they enable the translation of their knowledge and inform decision-making. Some of these new skill requirements involve a greater emphasis on the need for effective communication of complex tax issues to management and non-tax experts (Nibbe et al., 2016, p. 37). Furthermore, as globalisation increases the complexity of organisational operations, team collaboration will play a greater role in the facilitation of their development. This means that tax experts can expect to find themselves working with or within groups of people with various types of expertise, and they will need to be able to translate their knowledge effectively within and beyond these groups. In this way, modern tax experts are expected to have a somewhat "entrepreneurial" skill set (Suddaby et al., 2016) that can be adjusted to suit different personalities and cultures.[5] Aside from the difficulties involved in transposing an organisational logic between different cultural settings (Apostol & Pop, 2019), the realistic

[5] As discussed in section 3.2, these are the types of changes that signal the desire for a specialised skill set within a talent management paradigm.

limits of “adding value” and “upskilling” on tax experts are beginning to be reached, and this is particularly evident in the impact that generational change is having.

> … (loyalty) now has a shorter horizon. People want more variation over their careers, and you have to take this into account (Ronald Hein, in Nibbe et al., 2016, p.34).
>
> Millennials are not motivated by the same incentives, such as promotions, more pay or different business opportunities, and so it’s harder for us to figure out how to incentivize them (Lisa Wadlin, in Nibbe et al., 2016, p.40).

Prior literature has considered the connection between loyalty and commitment, particularly as it relates to individuals and organisations (e.g. Hirschman, 1970; Morrow & McElroy, 1993; Werther Jr., 1988). Redding (1990) argues that loyalty to a person is more important than loyalty to an institution, while Chen, Tsui and Farh, (2002) found that loyalty to supervisors was more strongly associated with both in-role and extra-role performance than organisational commitment. Within a rapidly changing tax field that increasingly requires an individualised (entrepreneurial) skill set, these insights provide an important context for decreases in organisational loyalty, particularly amongst younger generations whose commitment is not regulated by traditions. As the role of individualised skills increases, so does the importance of interpersonal connections. In response, organisations can be seen to be developing their efforts to retain “tax talent”, as illustrated by the search for new incentives to entice younger generations of tax experts to enter the field.

In working to adapt their workforce to a changing tax field, organisations have been faced with a somewhat paradoxical choice between retraining their existing workforce or restructuring their systems and processes to accommodate new demands. Retraining requires spending time and money adapting the knowledge and skill sets of existing employees who might not be in the workforce much longer, while restructuring operations can require a paradigm shift in the existing culture of the firm. Each option represents substantial expenditure with no guarantee of success and it is from within the underlying paradox of this situation that many organisations have promoted a business case for “managing diversity”.

> Diversity in all its forms – from gender, generation, ethnicity, sexuality and disability to people with a broader range of skills, experiences and industry backgrounds – is a vital element of the changing talent focus within [financial services] (PwC, 2015, p. 3).

As organisations have come to accept that they need to change the way they operate, many have done so by attempting to embrace diversity “in all its forms”. Rather than addressing each underlying issue, this approach attempts to create a “win-win” of sorts, whereby clients’ needs are serviced by a more “diverse” workforce.[6] Commonly referred to as the business case for gender diversity, this approach aims to address both workers’ and clients’ needs simultaneously. However, we question the effectiveness of such efforts to address the systematic issues that underpin each of the complex diversity issues that they claim to engage with, particularly those regarding gender.

[6] In line with fn5 and our discussion in section 3.2, these are the type of changes that align with the equity ambitions of a diversity management paradigm.

3. "MANAGING" GENDER

3.1 Conceptualisation

Early understandings of gender were essentialist in nature, often being portrayed as an individualistic set of traits (Poggio, 2006). This over-simplistic approach enabled a binary conceptualisation of men and women, whereby their concerns and priorities can be represented as a unitary category (Gallhofer, 1998). Over time, the expression of gender has come to be viewed as a manifestation of a subjectively internalised reality and its expression reflected an objective realism (Poggio, 2006; West & Zimmerman, 1987). In the tax field, symbolism and symbolic gestures that objectify notions of gender are key components in reinforcing a sense of professional identity based on gender (Haynes, 2013; Haynes & Grugulis, 2014). Put simply, this means that the expression of gender can be understood as being subject to the influence of the environment in which it is being expressed (Kirkham & Loft, 1993; Komori, 2008). The impact of a professional environment on the expression of gender provides important insights into the multiple forms of gender (Kelan, 2010) that are, or are not, allowed for and normalised in day-to-day tax work. Through various micro-processes, we suggest that tax experts have become conditioned to internalise professional traits that support and rationalise "a language of productivity" (Edgley et al., 2016, p. 13) that prioritises clients' needs. In turn, this has allowed gender issues to be managed in a way that dissolves and depoliticises tensions, thus mitigating any meaningful challenge to the entrenched gendered hierarchies that exist across the field.

With the prevailing approach to gender diversity being framed by clients' needs, it is somewhat unsurprising that there is ample research on business decision-making and gender (Akaah, 1989; Rosa, Carter, & Hamilton, 1996; Watson, 2002; Watson & Robinson, 2003). Here, prior research has noted a high degree of gender bias in terms of leadership capabilities and that women in business have fared less well because they essentially lacked the leadership capabilities of their male counterparts (Chaganti, 1986). Previous research has also found women to be more compliant as taxpayers, although it is unclear how this may translate to women in tax advising roles (Kastlunger, Dressler, Kirchler, Mittone, & Voracek, 2010). Despite being a seemingly antiquated notion (Eagly, 1987), women are also portrayed as – on average – more emotionally intelligent than men, which is believed to help them to foster greater group collaboration (Kirkland, Peterson, Baker, Miller, & Pulos, 2013; Woolley, Aggarwal, & Malone, 2015). Other work looking at the role of gender in financial performance found differences in financial performance between men and women, although gender was not a definite factor in determining these differences (Collins-Dodd, Gordon, & Smart, 2004). There has also now been ample research into the intersection of gender and risk (Croson & Gneezy, 2009; Eckel & Grossman, 2008a, 2008b; Harris, Jenkins, & Glaser, 2006). Although "women's risk taking is more complex than the common stereotype" (Maxfield, Shapiro, Gupta, & Hass, 2010, p. 587; see also Groysberg, 2008), prior literature suggests that women are more risk-averse than men (Charness & Gneezy, 2012; Eagly, 1987), even from a biological approach (Coates & Herbert, 2008; White, Thornhill, & Hampson, 2007).[7]

[7] The papers reviewed here have been selected for their applicability to the aims of this paper. For a review of this extensive body of prior research, see Bertrand (2011), Croson and Gneezy (2009), and Eckel and Grossman (2008a; 2008b).

3.2 Management

As of 2016, more than half of the people entering the tax field were women, there was near parity between men and women in mid-level tax management positions, and nearly 70% of tax examiners, collectors, and revenue agents at the Internal Revenue Service in the US were women (Nibbe et al., 2016, p. 11). Traditionally, financial services like tax, audit, and accounting were grounded in masculine social and cultural norms (Broadbent, 1998; 2016; Haynes, 2017; Walker 1998, 2003). While a broad body of research has highlighted resistance to these norms (Komori, 2008; Twomey, Linehan, & Walsh, 2002; Windsor & Auyeung, 2006), more recent work indicates that as "lived spaces", the tax field continues to be defined by them (Abu-Rabia-Queder, 2017; Carmona & Ezzamel, 2016). The continued influence of professional norms based on gender is an important consideration within the tax field, as it delineates the path forward for those who want to develop a career in the field. For example, consider Flynn, Earlie and Cross (2015, p.479), who identified a firm belief among both male and female tax professionals that a successful career progression meant "adapting to masculine occupational values and norms".

The presence of gendered hierarchies in tax expert domains is well-documented (Anderson-Gough, Grey, & Robson, 2005; Fasci & Valdez, 1998), and efforts to resist gendered hierarchies have been noted in recent research (Abu-Rabia-Queder, 2017; Tremblay, Gendron, & Malsch, 2016). Despite these attempts, more recent studies have looked at gender composition in the tax field, notably at the higher levels of management, and found that females continue to be underrepresented at the most senior levels (Adapa, Rindfleish, & Sheridan, 2012; Lupu, 2012). Recognising the longevity of this issue, it is understandable that researchers have come to question the apparent lack of significant progress in addressing wider issues of gender inequality in the tax field.

Given the longevity of these concerns and the historical entrenchment of gendered hierarchies, it is only natural that efforts that proclaim to address them have come into question, as is the case with the management of tax talent. Broadly speaking, managerial decision-making has work to do when it comes to grappling with complex issues, as business case thinking often leads to the oversimplification of complex and paradoxical issues (Hahn et al., 2014). The conflicts and tensions that underpin issues like gender tend to be dissolved and depoliticised in order to facilitate their management but, ultimately, such a simplistic representation can effectively ensure that the underlying issues are never addressed. This means that "win-win" changes are often prioritised over more complicated changes that can challenge entrenched gendered hierarchies. Furthermore, it is easy to see how prolonging meaningful change in the face of increasing social pressure can generate malaise and inaction, and further entrench gendered hierarchies as "the way things are".

To illustrate, consider the conflation of talent and diversity management within the push to manage tax talent. Both talent and diversity are framed by their relationships to clients' needs, but this overlooks the fundamental paradox between them (Daubner-Siva et al., 2017). Here, calls for exclusion under talent management (i.e. specialised skill sets) and calls for inclusion within diversity management (i.e. bringing more women into upper-level management positions) (ibid, p.315) are combined under a push to manage tax talent, but the underlying paradox they represent is never critically engaged with.[8] By avoiding engagement with this paradox, the management of tax talent cannot be expected to deliver on its talent or diversity ambitions, let alone generate change around gender issues. Our research posits that it is the over-simplistic framing of the management of tax talent and its approach to gender issues that leaves it fundamentally incapable of challenging entrenched gendered hierarchies across the tax field (Litven, 2002; Noon, 2007; Tomlinson & Schwabenland, 2010).

Although his work focussed on ethnic minorities, Noon (2007) discussed the displacement of equal opportunities and its social justice underpinnings by a push for diversity favoured by management. Rather than a maturation of the argument for equal opportunities, Noon viewed the ascendance of a push for diversity as inadequate, which stems from its association with an over-simplistic rationale that appeals to management. To illustrate this difference in relation to gender, an equality perspective aims to assimilate a variety of gendered traits into an organisational norm, or "ungender" the workplace (Kelan, 2010; Linstead & Pullen, 2006), while a diversity perspective aims to nurture and reward difference (Ashley, 2010). Central to this difference is the moral legitimacy that is obscured by the simplicity of the push for diversity, as it fails to confront "power relations, dominant ideologies or organizational goals" and cannot be expected to address "deep, structural problems" (Noon, 2007, p.775-776). In effect, these failures make such efforts for diversity nothing more than an exercise in "firm branding, without threatening cultural norms" (Edgley et al., 2016, p.16). Despite these shortcomings, the push for diversity continues to proliferate, particularly amongst "texts for a practitioner public" (Ashley, 2010, p 714). Within our own research, we view the management of tax talent in a very similar way to Noon (2007), in that it obscures the rich tensions and moral complexities that underpin gender equity issues. In this way, such an approach cannot, and should not, be expected to address them.

Throughout this section, we have articulated the shortcomings of the management of tax talent, particularly as it relates to gender issues within the tax field. In doing so, we articulated a complex understanding of gender and its expression within organisations, and discussed how it remains constrained by a business case framing of clients' needs. Fundamentally, the management of tax talent is an over-simplistic approach to a paradoxical issue like gender and cannot be relied upon to engage issues of gender. In practice, the influence of organisational demands and clients' needs places conceptual constraints on the types of issue that such an approach addresses and, in lieu of a more critical understanding, these constraints mitigate any meaningful change to gendered hierarchies in the tax field. To help to illustrate the impact of these conceptual constraints, the next section presents preliminary data in respect of the way in which tax experts' own priorities are constrained by a language of productivity when servicing clients' needs, regardless of gender. Although this data focusses on tax experts' priorities in their day-to-day work, we aim to illuminate the homogenising impact of these conceptual constraints to problematise efforts to manage tax talent.

[8] Our research is focussed on the inadequacy of managing tax talent to address gender issues in the field of tax. In this regard, the underlying paradox between talent and diversity management helps to articulate the fundamental shortcomings of such an approach, particularly as an extension of the type of simplistic decision-making that prevails within the business case rationale of addressing clients' needs. An expanded discussion of this paradox is beyond the scope of this paper, but for further discussion and analysis see Daubner-Siva et al. (2017), Painter-Moreland et al. (2019), and Gallardo-Gallardo et al. (2013).

4. METHODS

4.1 Personal Qualities in Day-to-Day Tax Work

The preliminary data presented in this section is a small part of a larger online questionnaire directed at tax experts regarding their day-to-day work. The questionnaire was designed and constructed in Qualtrics, and subsequently piloted between February and April 2017. At the beginning of May 2017, an email link was distributed across a variety of professional and industry networks. The link was closed on December 1st, 2017, at which time 988 responses had been collected (N=988; male=515; female=473) from across 58 countries.

The full questionnaire contained thirteen questions meant to provide deeper insights into various factors that tax professionals may, or may not, see as important in their day-to-day tax work. Questions one to nine were demographic (i.e. age, gender, etc), while questions ten to thirteen were attitudinal-focussed and developed from themes identified in literature (i.e. factors important in day-to-day tax work, organisational leadership, and influences on an innovative/aggressive tax decision). Our paper utilises data from one of these attitudinal questions, which focussed on the personal qualities that the tax professional might bring to their work. In this sense, we refer to our dataset as preliminary for two reasons. First, it indicates our recognition that the data presented here is only a small piece of a much larger analysis that can be developed from the full questionnaire. Although a variety of questions could be explored and analysed using the data obtained from the full questionnaire, we have limited the data presented here so as to narrow our analysis in support of the aims of this paper. In a similar way, we recognise the limited analytical capacity and generalisability of our data across the tax field. Although this is a common limitation of questionnaire data, we also recall the utility of this data within our broader critique of the management of tax talent, that is, to illustrate the conceptual grip of clients' needs over tax experts.

Using a 5-point Likert scale, from (5) very important to (1) not important at all, respondents were asked to subjectively rate the importance of a range of personal qualities in their day-to-day tax work:

Knowledgeable, *Ethical*, *Speedy*, *Pragmatic*, *Compliant*, *Innovative*, *Accurate*, *Confidential*, *Technically competent*, *Nuanced*, and *Loyal.*

The selection of these qualities was informed by a review of literature in and around the organisational setting of tax work that recognised the highly charged and dynamic processes that call on tax experts to possess a diverse range of skills (Fogarty & Jones, 2014; O'Regan & Killian, 2014; Radcliffe et al., 2018). We cannot state that these qualities reflect the full range of important influences on respondents' day-to-day work, but we note that many of them are critical to tax work in the modern globalised tax field. Here, we view decision-making in tax work as being subject to a variety of factors that are external to the tax expert, such as managerial expectations, changing client demands and expectations, and whether their organisation promotes the adoption of a risk-taking or a risk-averse attitude towards decision-making. In terms of the latter, research findings suggest that gender is a factor when it comes to professional decision-making in tax work. Bobek, Hageman and Radtke (2015) found that "female tax professionals are less likely both to recommend and to allow a client-favourable tax position in an ambiguous scenario as compared to male tax professionals" (p. 60). While it may seem inconceivable, recent research indicates that client attitudes to gender are influential in shaping organisational attitudes to gender (Hardies, Lennox, & Li, 2018). In light of this, we find that asking respondents to subjectively rate the importance of these factors is arguably a reflection of objectified organisational attitudes to the same factors.

A stream of prior literature suggests that subjective attitudes to some of these factors are impacted by gender (Hakim, 2000; Kornberger, Carter, & Ross-Smith, 2010; Lupu, 2012; Shawver & Clements, 2015; Watson, 2002), but we note the variability of human subjectivity and recognise that an individual's view of any issue cannot be defined entirely by their gender. While it has been noted that gender (especially female) is a factor when it comes to career progression (Komori, 2008; Lupu, 2012; Windsor & Auyeung, 2006), more recent work suggests that organisational attitudes to gendered division of labour is a fluid concept that can shift when it is deemed to be in the best interests of the organisation (Sommerlad & Ashley, 2018).

Given our focus on developing a more fluid understanding of gender, we had hoped to expand our analysis of gender to represent a broader range of identities (Egan, 2018; Hardies & Khalifa, 2018; Haynes, 2017; Rumens, 2016), but only seven *prefer not to say* responses were received. Undoubtedly, it would be very interesting to study differences between three different gender groups, by considering *males*, *females*, and those who *prefer not to say*. However, as *prefer not to say* responses constitute only 0.7% of the total sample, we cannot validate statistical inferences from their responses. That being said, we note the potential for future research here, particularly within a dramatically changing business environment under the influence of "heteronormative perspectives" (Stenger & Roulet, 2017, as cited in McGuigan & Ghio, 2018, p. 626; Rumens, 2016).

Table 4.1 reports the results related to the perceptions of both males and females on the importance of the personal qualities that they bring to their day-to-day tax work. Compared to males, females – on average – scored higher for the majority of personal qualities (*knowledgeable*, *ethical*, *speedy*, *pragmatic*, *compliant*, *accurate*, *confidential*, *technically competent*, and *loyal*). However, males, on average, gave being *innovative* and *nuanced* higher scores.

Based on the replies of the participants, we conducted a statistical analysis with the use of non-parametric tests (i.e. Mann-Whitney U test), to identify broad relationships between males and females across the personal qualities that they valued in their tax work. This test provides a rank table that indicates which group can be considered as having the highest overall score for each dependent variable; namely, the group with the highest mean rank (Table 4.2).

Table 4.1: The importance of personal qualities across gender

		Females Mean Median (SD)	Males Mean Median (SD)
Knowledgeable		4.84 5.00 (0.45)	4.74 5.00 (0.49)
Ethical		4.68 5.00 (0.68)	4.48 5.00 (0.83)
Speedy		4.00 4.00 (0.85)	3.94 4.00 (0.83)
Pragmatic		4.18 4.00 (0.79)	4.16 4.00 (0.77)
Compliant		4.61 5.00 (0.68)	4.42 5.00 (0.74)
Innovative		3.82 4.00 (0.98)	3.94 4.00 (0.95)
Accurate		4.72 5.00 (0.57)	4.64 5.00 (0.59)
Confidential		4.72 5.00 (0.63)	4.61 5.00 (0.68)
Technically competent		4.66 5.00 (0.65)	4.65 5.00 (0.61)
Nuanced		3.61 4.00 (1.03)	3.76 4.00 (0.88)
Loyal		4.00 4.00 (1.02)	3.92 4.00 (1.00)

Table 4.2: Mann-Whitney U test across females and males: Scoring

	Females	Males	Sig.	Higher score among
Knowledgeable	MR=513.64, n=469	MR=467.26, n=509	1%	Females
Ethical	MR=519.19, n=469	MR=460.11, n=507	1%	Females
Speedy	MR=500.68, n=468	MR=477.28, n=508	None	n/a
Pragmatic	MR=491.51, n=463	MR=477.10, n=504	None	n/a
Compliant	MR=523.89, n=468	MR=452.81, n=505	1%	Females
Innovative	MR=469.51, n=463	MR=500.10, n=507	10%	Males
Accurate	MR=509.87, n=467	MR=466.89, n=507	1%	Females
Confidential	MR=514.08, n=469	MR=463.83, n=506	1%	Females
Technically competent	MR=492.14, n=467	MR=483.23, n=507	None	n/a
Nuanced	MR=441.80, n=431	MR=476.07, n=488	5%	Males
Loyal	MR=493.45, n=460	MR=467.60, n=499	None	n/a

As illustrated in Table 4.2, females scored higher across most of the personal qualities. More specifically, we find that female tax experts considered it more important to be *knowledgeable*, *ethical*, *compliant*, *accurate*, and *confidential* than males, while males consider being *innovative* and *nuanced* to be more important than females. Interestingly, we found there to be no statistical difference in the way in which *speedy*, *loyal*, *pragmatic*, and *technically competent* were perceived by males and females.[9]

5. DISCUSSION

5.1 Differences

Respondents who identified as female were seen to give higher priority to being *knowledgeable*, *ethical*, *compliant*, *accurate*, and *confidential* than those who identified as male, who prioritised being *innovative* and *nuanced*. Broadly speaking, qualities like *knowledgeable*, *compliant*, and *accurate* would be expected to be important for most professionals working within an organisation, and there is no reason to believe that tax experts would be any different. From the perspective of management, these skills are basic requirements of the changing operational landscape of tax experts.

[9] To ensure that we were not inferring an effect from pattern differences, we also developed a complementary ranking variable based on the Likert score replies in order to indicate how highly each respondent ranked each quality relative to the other options available. Using the same non-parametric approach, our second test provided us with the same indicators as Table 4.2 regarding the similarities and differences between females and males.

> The great skills of the tax professional going forward will be to carry their technical skill with them, but not let that dominate every conversation they have with a finance person or a business person (Chris Price, Leader of EY's Global People Advisory Services, in Nibbe et al., 2016).

Generally speaking, ethical approaches emphasise moral reasons beyond utility maximisation and the profit motive to move towards a more just world. Butterfield, Trevin and Weaver (2000) define ethical awareness as individual consciousness of an ethical dilemma wherein a decision or action is required that conflicts with one or more moral standards. In line with findings from prior behavioural literature (Betz, O'Connell, & Skepard, 1989), women appear to be more concerned with ethical business decision-making than men are. This is particularly interesting in relation to the wider context of concern about global tax evasion, and the need to be compliant and ethical (O'Regan & Killian, 2014; Radcliffe et al., 2018). Here, the increased importance that women place on ethics might be useful to professional firms concerned with making staffing decisions in respect of issues that might have substantial ethical ambiguity, or tax leaders looking for staff who will support their values.[10] In any case, as tax work becomes ever more complex, the value of ethics as a guide for decision-making is becoming increasingly important for the modern tax expert (Radcliffe et al., 2018).

> In terms of leadership of a group, women tend to be collaborative. And in tax, because of the complexity, you really need some kind of moral compass guiding you. And maybe women project that in a particular way (Diane Dossin, Chief Tax Office, Ford Motor Company, in an interview in Nibbe et al., 2016).

Findings with regard to the qualities *compliant* and *accurate* touch on a similar characteristic, one that illustrates a concern for the quality of the job being undertaken. The underlying question here is why women score and rank this personal quality higher than men. While it is important to avoid the conclusion that this difference means men do not care about these qualities, these findings suggest that women place a higher level of importance on the quality of their work. Given that an error in either compliance or accuracy could result in fines or litigation, these differences may also indicate that women are more conscious of the implications that the quality of their work may have on the organisation. These considerations align with prior literature on risk aversion amongst women (Charness & Gneezy, 2012; Eagly, 1987), and are important for professional firms looking to service their clients while also mitigating potential fines or litigation (Fogarty & Jones, 2014), as well as those looking to refute the negative characterisations that have begun to plague the tax field as a result of highly publicised cases of global tax evasion.[11]

Given the sensitivity of tax information, *confidential* is another quality that makes sense in relation to the day-to-day work of tax experts. Here, the higher scoring and ranking of this quality amongst women aligns with a more externally oriented approach to their work in that it elevates the interests of others, or perhaps a client. In being more receptive to these external issues than men, women – once again – can be seen to prioritise interests that are beyond themselves. Combined with the higher importance that women place on *ethics* in their work, and the higher levels of emotional intelligence that they exhibit in order to foster group collaboration (Kirkland et al., 2013; Woolley et al., 2015), our findings suggest that women

[10] This being said, we also note the "glass cliff" that women face even when they reach top management positions (Broadbent & Kirkham, 2008; Nutley & Mudd, 2005).
[11] See "An ICIJ Investigation – Paradise Papers: Secrets of the Global Elite". and "The Panama Papers: Exposing the Rogue Offshore Finance Industry". (n.d.).

promote qualities that are increasingly aligned with those of organisations seeking to adapt to, and thrive in, the type of rapidly changing tax field that we discussed in Section 2. Enabling such adaptation also reflects women's communication within their occupational field (Ashby, Haslam, & Webley, 2009), and the social norms that they foster within their organisations in order to facilitate their adaptation (Onu & Oats, 2015).

The qualities promoted by men – *innovative* and *nuanced* – also appear to have a common thread; namely, individualism. *Innovative* refers to a development beyond the current approach. In a work context, being *innovative* is often seen as the path towards finding new solutions. As the nature of day-to-day tax work is impacted by digitisation, qualities like *innovation* are in demand amongst tax experts; if tax experts are innovative, they can add value beyond carrying out routine tasks, which are increasingly becoming automated. On one hand, professional firms competing for clients may see the importance that men place on innovation as a means by which they can develop a competitive advantage. However, as males also place a lower level of importance on *ethics* and *compliance*, questions can be raised about the sustainability of such *innovation*, particularly in a tax field that is struggling to navigate the "grey areas" surrounding tax avoidance and evasion.

As tax experts are increasingly expected to have a more diversified and "entrepreneurial"' skill set (Radcliffe et al., 2018; Suddaby et al., 2016) in order to navigate both "grey areas" and paradoxical decision-making in the modern tax field (Fogarty & Jones, 2014), it is somewhat understandable that individuals might see the necessity of taking a *nuanced* approach to their work. However, *nuanced* suggests an ability to navigate complexity in a way that is not only sufficient to complete the task at hand, but also distinguished for its ability to operate within a complex environment.

5.2 Similarities

Given our exploration of the conceptual constraints that clients' needs play within the tax field, those areas in which no differences were identified between respondents were particularly interesting for analysis. There were four variables that respondents of both genders scored similarly: *speedy*, *pragmatic*, *technically competent*, and *loyal*. Individually, these first three characteristics represent distinctly different qualities which signal different priorities.

It is somewhat understandable that *speedy* would be a characteristic that tax experts bring to their work, as the need to meet the ubiquitous deadlines in the field and the pressure to reduce client fees necessitate taking an efficient approach to day-to-day work. Furthermore, as digitisation continues to reduce the number of recurring tasks that tax experts need to carry out in their day-to-day work, the fact that both genders assign similar levels of importance to this characteristic may also reflect a more general approach within the field.

In a similar way, *pragmatism* is also a component of expedient decision-making in respect of time-sensitive tax matters, but it conveys a sense of reductionism in decision-making as well. Pragmatism can help modern tax experts to make decisions about issues within the "grey areas" that they are called to engage with (Fogarty & Jones, 2014). In this regard, it is important to recall the central role of clients' needs in the decision-making processes of organisations more generally, which calls into question the way in which these decisions are being conceptually constrained by the interests they serve.

Technically competent rounds out a three-part "functionality" thread that appears to run through most of the similarly-rated variables, as the very nature of day-to-day tax work requires practitioners to have a foundation of technical knowledge. The similarity identified here is also interesting when contrasted with the differences identified in respect of *innovative* and *nuanced* amongst men. While *technically competent* suggests having the knowledge needed to undertake the work required, sufficiency is also implied. When contrasted with the more individually-oriented characteristics that men ranked higher, questions begin to surface about the way in which women approach their work and leverage their knowledge in the field.

The similarity identified in respect of *loyalty* is initially interesting in relation to the ways in which the tax field is changing and the perceived decreases in loyalty amongst younger generations of tax experts. *Loyalty* is a major concern for organisations, given the impact of globalisation and digitalisation on day-to-day tax work, and the investment that is being made in retraining and recruiting programmes, which are driving organisations towards managing tax talent. Furthermore, these characteristics, in line with the other functional similarities that were identified, portray an ideal tax expert in terms of the language of productivity that operates when servicing clients' needs.

6. CONCLUDING COMMENTS

The tax field is dominated by a masculine-oriented hierarchy and, to change this, meaningful opposition to the gendered hierarchies underpinning the field is needed. As globalisation and digitisation usher in a time of immense change across the tax field, the management of tax talent is being promoted as a process by which clients' needs can be met at the same time as more fundamental gender issues are being addressed. Inevitably, this type of business case narrative favours clients' interests above all else and, in so doing, the tensions and underlying complexities of issues like gender diversity are overlooked and/or ignored. This process of simplification may appease the needs of clients, but this leaves approaches like the management of tax talent susceptible to the overwhelming influence of a language of productivity that prioritises clients' needs, thus constraining their ability to challenge deeply entrenched gendered hierarchies.

Years of women entering the tax field has increased their representation within the field but, arguably, has changed little else (Hoke, 2018). The number of women in upper-level management positions may be a crude indicator of progress, but it helps to illustrate the resilience of this issue and the longevity of deeply entrenched gendered hierarchies across the tax field. We posit that the prevailing approach to address this, the management of tax talent, is fundamentally incapable of challenging these hierarchies.

To illustrate the power of the conceptual constraints imposed by an orientation towards clients' needs, preliminary empirical data was presented in respect of the day-to-day work priorities of male and female respondents. As expressions of gendered priorities, our findings aligned with existing understandings of gendered differences and we discussed how these are framed by the servicing of clients' needs. Males appeared to prioritise individualist characteristics, while females emphasised collaborative characteristics. The identification of these differences is not new, but they do illustrate type of "masculine values and norms" that women must adapt to in the field, as well as an "undervaluing' of their 'occupational values'" (Flynn et al., 2015, p.495). Furthermore, the alignment of these differences with these previously identified norms and values illustrates their continuity within the existing tax field, as they are allowed for under existing gendered hierarchies (Anderson-Gough et al., 2005; Fasci & Valdez, 1998; Hoke, 2018). Differences between men and women were interpreted via insights from prior literature, but it was the similarities between them that indicated a homogenisation of priorities around a language of productivity when servicing clients' needs. Here, insights were gained into the homogenisation of priorities in order to illuminate the conceptual constraints that clients' needs place on tax experts, and it is these same constraints that – we posit – subvert efforts to address gender issues within the prevailing efforts to manage tax talent.

In surfacing a homogenisation in the priorities of tax experts around *speedy*, *pragmatic*, *technically competent*, and *loyal*, we sought to illustrate the alignment between these qualities and the "language of productivity" that is both pervasive in the tax field and focussed on serving clients' needs (Edgley et al., 2016). The nature of this preliminary data does not enable generalisation of this homogenisation process, but we have tried to show that, while males and females may have slightly different priorities in their day-to-day work, tax experts have a strong sense of being "productive" at their core, regardless of their gender. In articulating this, we recognise the limited analytical capacity of the preliminary data that we presented to inform these inferences, but it is here that there is potential for future research. Statistical checks were performed in order to assess the significance of the similarities and differences between respondents, but there are a variety of ways in which respondents could have interpreted our survey instrument and the qualities that they were asked to rank. We recognise that we cannot make inferences about the tax field more broadly, but also note that the underlying complexity of gender requires taking a more nuanced approach than can be informed by statistical generalisation. While we recognise these limitations, our findings, although preliminary in nature, illuminate a path for future research on tax experts that is aligned with much of the motivation for this special issue of the *Journal of Tax Administration*. More specifically, we believe that there is ample room to develop future research that includes LGBTQ perspectives and to expand on our research with the addition of qualitative insights in order to develop more robust analytical insights. Regarding the latter development, additional interviews would be a useful way in which to more accurately assess the impact of clients' interests on tax experts in their day-to-day work.

To conclude, we posit that the management of tax talent should not be relied on in order to address gender issues in the tax field. As an inherently simplistic approach to these issues, the underlying complexities and tensions of gender issues are obscured in favour of a business case rationale that prioritises clients' needs. By failing to address the complexity of these issues, this approach allows gendered hierarchies to remain unchallenged, thus ensuring their continuity. As factors like globalisation and digitisation continue to radically change the operational landscape of the tax field, we hope that this research can stand as a call to remain vigilant of the changes that are taking place and whose interests are being served as the field adapts to them.

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