Gender-based Role Representations in Annual Company Reports

M. M. Greenwell

University of Wollongong
GENDER-BASED ROLE REPRESENTATIONS
IN ANNUAL COMPANY REPORTS

by Mary M Greenwell

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MARY M GREENWELL
DEPARTMENT OF ACCOUNTANCY & LEGAL STUDIES
THE UNIVERSITY OF WOLLONGONG

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BACKGROUND

This research had its genesis in the teaching of Financial Accounting to second year undergraduate students. In the introduction to the subject, the author distributed actual copies of annual company reports (ACRs) to expose them to students. In this course students learn various techniques, e.g. Group Accounts, and disclosure requirements. Class discussion evolved from a consideration of the relative merits of graphic presentation of financial data and actual financial accounts, to a consideration of the information content of the glossy pictures.

Generally, there seemed to be a substantial number of pictures in the reports and more specifically, there seemed to be many photographs of people. It was this impression, combined with the author's commitment to equal employment opportunity (EEO) principles and to improving the status of women in society that lead the author to investigate gender-based role representations in ACRs.

THEORETICAL FRAMEWORK

Tinker (1980) noted that political economy, as a field of study, recognised two dimensions of capital: instruments of production and interpersonal relationships in social organisation. This was posited as a radical departure from the traditional concept of capital adopted by accountants. Following Tinker (1980), Cooper and Sherer (1984) presented an argument for a Political Economy of Accounting (PEA) in order to redress the current imbalance of research programmes or paradigms. The more conventional approaches in accounting research, either implicitly or explicitly emphasized narrow interests.

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1. In 1986, 37% of ACCY201 students were female.
i.e. generally shareholders. Cooper and Sherer's (1984) preferred option was to recognise the social environment with its political and economic structures and their inherent conflicts. In their view, studies adopting this approach

... would attempt to describe and interpret the behaviour of accounting and accountants in the contexts of the institutions, social and political structures and cultural values of the society in which they are located (p.221).

The authors, in identifying imperatives of a PEA approach, have exhorted researchers to "... be normative, be descriptive and be critical" (p.219). The first imperative, regarding explicit elements of research, was intended

... to encourage researchers to identify the purposes of their activities (p.220).

To describe accounting in action was the second prescription and the exhortation to be critical was based on the premise

... that problems in accounting are potentially reflections of problems in and of society (p.222).

In summary, Cooper and Sherer (1984) stated

a PEA approach attempts to explicate and interpret the role of accounting reports in the distribution of income, wealth and power in society (p.222).

They concluded

Failure to consider this context has led to an emphasis on designing accounting reports that are in the interests of shareholders and not necessarily in the interests of other groups in society.

INTRODUCTION

This study, in rallying to the call espoused by Cooper and Sherer (1984), seeks to illuminate a role of Annual Company Reports (ACRs) in contributing to the complex issue of gender-based role representations
in our society. It is based on pictures of people contained in 1986 ACRs. In this study the reports are viewed as statements by the companies about themselves. This viewpoint is supported by quotes from unnamed executives in Courtis (1978), who stated

An Annual Report is an opportunity to promote a company's image (p.274) and

It [the Annual Report] is considered to be the company's primary public relations document (p.273).

In this study the ACRs are viewed generally as a form of advertising and specifically as corporate image-making, referred also as prestige advertising (Vestergaard and Schroder, 1985). Dommermuth (1984) stated that

... corporate image appeals attempt to build or reinforce a positive opinion about a company in its entirety (p.454).

Thus it is the company as a whole that is being promoted and not just one or several products or services: according to Dommermuth (1984) appeals are aimed at promoting

... customer goodwill, investor confidence, employee enthusiasm or general public acceptance (p.455).

This promotion involves the company in a process which seeks

... to change or modify basic and general attitudes existing among audience members (p.459).

However, the advertising industry (see Advertising Federation of Australia 1975) has the view that advertising reflects rather than creates social values. On the other hand, Bonney and Wilson (1983) argued that the media

... constructs 'negotiated' representations of reality which are likely to be read as credible and not met with hostility (p.37).
It would seem that the ability of advertising to modify attitudes would depend on a sustained gradual shift. It is the subtlety of this that is particularly pernicious. In the study of language it is accepted that thinking is reflective of language, e.g. if "he" is normally used in reference to an auditor, the image of auditors is confined to their representation as male.

Aspects of the social environment which could impact on the choice of gender-based role representations may be many and varied. The Australian Institute of Management's Annual Report Award for Competitive Business Enterprises has probably had an impact on the quality of reporting. Evaluative criteria include reference to personnel policies:

"Effects of and responses to legislative or other initiatives concerning issues such as equal opportunity in employment" (para. 1203, Jager, Taylor and Craig).

Similarly, the voluntary Affirmative Action Pilot Programme initiated by the Federal Government in 1984 and the subsequent Affirmative Action (Equal Opportunity for Women Bill) 1986 initially have served to raise the corporate conscience and then to require compliance with the law. The legislation is structured in a stepped manner and by 1990, all organisations with more than 100 employees will be obliged to undertake a series of initiatives. These include the issue of a policy statement committing the company to affirmative action, regular consultation with employees, collection of statistical data, review of personnel practices and to monitoring and evaluation of progress made.

Employment statistics may also have an impact on role representations. In 1982, women comprised 37% of the total working population and in 1984 54% of women worked (Langtry and Kri ge, 1984). Although most women managers work in their own companies, the Business Council of Australia
(1986, p.7) stated that those that do work in large companies "... have become increasingly visible in recent years". (Their form of visibility was not identified).

It is also considered that this study is a subset of the extensive body of literature relating to gender representations in the media and advertising. The roles portrayed by women are generally seen as being of low level status, with women's behaviour depicted as being submissive and subordinated to men. (See Friedman (1977), Epstein (1970), Goffman (1979), Courtney and Lockeretz (1972), Mercer (1975), Nicholson (1974), Tobias and Kusnetz (1972), Skiffman and Kanuk (1983), and Walstedt (1974)). The continual portrayal of women as socially inferior has been seen to undermine the confidence of women and to limit their aspirations (National Advertising Review Board 1975), although a recent study by Sullivan and O'Connor (1988) has concluded that

... it appears ... those responsible (for magazine advertising) have begun to recognise the increased economic and social status of women in America (p.187).

Their conclusion was based, in part, on the fact that women were depicted in a wide variety of roles.

Robinson (1985), a consultant, related the story of a decision-making exercise, used when conducting management training sessions for the NSW Health Commission, where 80% of the participating managers were women.

Groups were provided with profiles of five people who required dialysis to live. Only one machine was available and the groups were instructed to select criteria to enable the choice to be made and then, to measure each of the five people in terms of the established criteria. Usually criteria such as

- potential contribution to society
- replacability
- needs of immediate family
- physical survival potential
were adopted (Robinson, 1985, p.74). The author stated

Never, in all the time I ran this exercise did any group chose survival for a woman although each of the 3 male candidates were allocated the machine.

Apparently the criteria selected to measure a person's value tended to devalue traditional feminine characteristics, thus eliminating women in their traditional role.

Epstein (1970) argued that the paucity of role models for career-women was, at least, partially causally linked to the low percentages of career women in society. Although, a later survey by Lantry and Krige (1984) had evidence that some 50% of working women in Australia regard their work as careers.

The conclusion drawn from this review of the literature is that the depiction of women in the media generally is inconsistent with the more recent social climate of affirmative action, equality and equity. This study relates not to the general media but to a specific source: ACRs.

Research literature relating to gender-based role representation in ACRs thus far has been restricted to Tinker and Niemark's (1987) landmark study of women in General Motors Annual Reports from 1917-1976. They argued:

... these reports serve as coercive, ideological weapons in manipulating the social imagination about women (Tinker and Niemark, 1987, p.86).

It is believed that the present study is the only one of its kind relating to Australian companies.

The chosen sample of Australian companies was drawn from the Top 50 listed on the Sydney Stock Exchange as at 30 June 1986. A detailed description and analysis was made of some selected pictures contained in the ACRs. The selection was made on the basis of the vividness of the pictures as perceived by the author. Vividness is obviously subjective.
but Nisbett and Ross (1980) have suggested that vivid information is

... (a) emotionally interesting, (b) concrete and imagery-
provoking and (c) proximate in a sensory, temporal, or
spatial way (p.52).

ANALYSIS

This section seeks to illuminate the roles portrayed by women in
comparison to the roles portrayed by men in some reports that do picture
women.

Clearly Visible Women

The three photographs on pages 14 and 15 of the Coles-Myer ACR (see
Appendix I) each depict one person: two women and one man. The
photograph on page 14 (the largest of the three) pictures a smiling,
uniformed woman with several items of clothing over her right arm with
her left arm touching a rack of clothes. This woman may be either a
sales assistant, a customer or an employee restocking the racks. The
smaller photograph of the woman on p.15 depicts a smiling, delicatessen
sales assistant. The small photograph is of Mr G Seabrook - Group
Managing Director, Discount Stores. This photograph is a head and
shoulder shot with an unsmiling Mr Seabrook in suit and tie. There are
several points to note about these two pages:

1. The two women are unnamed.
2. The two women are pictured in action roles.
3. The man is not pictured in an action role, i.e. he is a manager not
   a doer.
4. The relative positioning of the photographs on p.15, i.e. the
   photograph of the man is pictured at the top of the page - a
   superior position.

Goffman (1979, p.48) has argued that a smiling face is "... more the
offering of an inferior than a superior". A comparison of these
photographs, in terms of relative positioning and roles depicted,
reinforces the idea of women as inferior beings. The relative size of
the photographs, however, would tend to suggest superiority of the women
over the man. This one feature, it is suggested, is strongly
counter-balanced by the other features. The traditional domains of women's work is reinforced throughout the report. Although there is a very high relative frequency of pictures depicting women to men (13 to 5 in text other than directors), the women are portrayed as either customers or low status employees. There is only one man depicted as a sales assistant and four men are depicted as consumers, none in the supermarkets. Goffman (1979) suggested that men are not usually depicted in feminine-type roles, e.g. as shoppers, so as not to be contaminated by association with low status roles. There are no women depicted as managers or in any other executive type roles. This may or may not be a reflection of management's employment and/or promotion practices, but it is surely a reflection of the relative importance of appropriate roles of and for women in Coles-Myer. It is suggested, in accordance with the findings of the National Advertising Review Board (1975), that the gender-based role representations in this report would undermine the confidence of women and limit their aspirations. Conversely, the relative importance of the all male named directors is explicitly pictured: role models for males abound.

In the 1986 Annual Report of Woolworths the picture is similar with women depicted either as customers or assistants. There are no pictorial representations of women in managerial-type roles. This is somewhat surprising considering the following two points:

1. Woolworths voluntarily participated in the government's Affirmative Action Pilot Program during the period July 1984 to June 1985; and

2. the following statement which appeared on page 16 under the heading of "People":

Woolworths feels that legislation to enhance the role of women in the Company is unnecessary and counterproductive. Irrespective of such legislation, Woolworths will continue with its long standing policy of offering equal opportunity employment, which has resulted in women constituting more than 68% of our staff and more than 20% of our managers (emphasis added).
Thus the women managers are there: why is their presence not so
depicted in the ACR?

Three companies which operate in heavy industry are identified to
illustrate that some contribution by women to the companies' operations
is acknowledged. One such company is Santos. Although the frequency of
women pictured as compared to men is very low (two women to 33 men in
text - other than directors) at least their contribution is acknowledged
and role models are present. One photograph (p.12) pictures Exploration
Accounting Officer Lyn Oliver in a discussion with fellow company
officers and another on p.27 depicts Jayne Basso, a computer operator.
It should be noted that Santos was a participant in the Affirmative
Action Pilot Program.

Another example of a company operating in these fields is North Broken
Hill Holdings. Here the relative frequency of photographs is not as low
as Santos (two women to 18 men in text - other than directors). Again
the women are named: Sister Pauline Lines and Claudette Anderson (p.13).
The former is pictured along with a male colleague reviewing
occupational health and safety procedures. The latter is pictured, again
with a male colleague, at a wrapping machine in a paper mill. Although
it is arguable that one woman is depicted in a role related to that of a
traditional feminine role, e.g. nursing, there is a recognition that
women have a contribution to make and not necessarily as low-status
employees. It should be noted that Santos was a participant in the
Affirmative Action Pilot Program.

The industrial firm James Hardie has pictured three women to 23 men in
the text - other than directors. The roles portrayed by the three women
are quite diverse. On page 11 an unnamed woman is pictured as a silk
screen operator in a printing room, with Lorraine O'Dea of the Systems
Service Department depicted packing a customers radio into a bag on
p.21. Members of the Group Finance Department are depicted on p.29 and comprise four named men and one woman - Alison Holland - Group Financial Controller. It is interesting to note that where a woman, compared to a man, is portraying an executive type role she is rarely pictured alone - why? In this class of companies there are examples of women and men being depicted in a variety of roles. A question needs to be addressed and that is why is this not so for all the companies in this field of operations?

In this following section, a sector that is quite different from heavy industry is examined: the banking sector. The following table illustrates the differing proportion of women and men represented in three companies in the banking sector:

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<th>Women No. (%)</th>
<th>Men No. (%)</th>
<th>Total</th>
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<tr>
<td>ANZ</td>
<td>3 (6)</td>
<td>17 (94)</td>
<td>20</td>
</tr>
<tr>
<td>National Australia Bank</td>
<td>9 (25)</td>
<td>27 (75)</td>
<td>36</td>
</tr>
<tr>
<td>Westpac</td>
<td>8 (30)</td>
<td>18 (70)</td>
<td>26</td>
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In the ANZ report, two of the three women depicted are tellers with the third, Miss B Tsang, a position clerk in the foreign exchange dealing room. In the NAB report, most women are pictured at computers or typewriters, or filing. One exception is the smaller photograph on p.27 (Appendix 2). The photographs on this page are interesting in several ways:

1. The photograph captioned "P J Buckingham" portrays the General Manager - Retail Financial Services (title obtained from text).

2. The small photograph which features a man and a woman is not captioned, i.e. neither are identified.

3. This photograph appears to present an ambiguous situation - the man is seated and the woman is standing. Using Goffman's (1979)
elevation concept, the woman is in a superior position. But there is more than this going on in the photograph. The man is seated, not behind the desk, but in front of it and sideways to it (see placement of telephone and date pad). The woman's head is on a slight cant: Goffman (1979, p.46) suggested that this is an acceptance of subordination or an expression of ingratiation, submissiveness or appeasement”.

So we, as viewers, are presented with this ambiguity.

Westpac's report contains photographs of named women undertaking several roles including:

Sue Powell - Investment Consultant (p.11)
Amani Khazma - Foreign Exchange Dealer (p.15)
Antonia Davis - Manager - Marketing Publications (p.18)
Sandra Farlow - Service Supervisor, Woolworths and )
Jenny Irvine - Handyway Field Assistant (p.19) )

Thus in Westpac's AR there is explicit recognition of women actively operating in a variety of roles. Both ANZ and Westpac voluntarily participated in the Affirmative Action Pilot Program in 1984/1985.

Partially Visible Women

John Fairfax, a major media company, has ingeniously used photography to give special effects, e.g. photographs on pp.14 and 20 (Appendix 3).

The photograph on p.14 shows two figures in shadows. Both may be women but one is a woman (determined by skirt and high heels). This woman is quite in the dark. Ghosts of women predominate in the photographs on p.20.

Invisible Women

Five companies in the Top 50 depicted men but not one woman in their reports.

DISCUSSION

The analysis was categorised into the categories of clearly visible women, partially visible women and invisible women and will be discussed
in the reverse order.

In the ACRs that depicted men but not women (five out of the Top 50), the question of why this was so should be raised. It would appear that the decision could have been accidental or deliberate. If it was accidental this is an unambiguous statement about the contribution of women to these companies. It is most unlikely that these five companies, which includes Australia’s largest company BHP, do not employ women. Therefore their total exclusion from the ACR, if accidental, reflects their importance, or rather the lack of it, to the companies. However, if the exclusion was deliberate there are several probable reasons. It may be that these companies consider that the portrayal of women would introduce a frivolous note and undermine the seriousness of the endeavour. It may be that the traditional images of masculinity, including strength, are seen as contributing strength and viability to the companies. The advertising literature has stressed the necessity of identifying and understanding the material and social needs of the audience (see Dommermuth, 1984, p.437). An assumption that these companies may be making is that most viewers are male and hence the companies are aiming at maintaining the "closed shop". Wilson and Ng (1988) in reporting the results of their study of six biases in visual images evoked by generics, argued

"... instruments of male dominance ... impart a sense of 'maleness' onto the world they describe making women invisible. As a result individuals may tend to see the world as inhabited mainly by males" (p.166).

It may be that the companies have an explicit aim of maintaining the male strongholds of corporate life and will do all in their power to retard existing trends toward equality and equity for women. Such repressive tactics are to be abhorred. It was interesting (but disappointing) to note that CSR, one of these five companies, received
the Australian Institute of Management's Gold Award for 1986, the year in question.

The John Fairfax ACR is an excellent example of ambiguity: women in the shadows or images of women "ghosted" onto the scene. Keeping women in the dark may be a reflection of the attitudes to women in this company. The "ghosting" of women evokes a lack of reality to their presence in the company: a lack of solidity (a lack of dependence?), a fleeting image. It may be argued that Fairfax are gradually introducing women but surely their disembodiment is not necessary.

Where women are clearly depicted, the analysis centred on roles represented and use was also made of Goffman's seminal work on imagery. The large retailers are, in their pictorial representations, lagging behind the social environment. Is this evidence of intent to suppress social conflict by ignoring the reality of affirmative action? Evidence is contained within the Woolworths ACR that the representations are not a reflection of "what is". Is this then a reflection of what Woolworths considers "should be"? Of course, the conflict between the text and the role representations in the photographs may be a result of a variety of people being responsible for different aspects of the ACR. This may be a reason but it is a poor excuse.

CONCLUSION

Role representations in the media are "negotiated constructs" (according to Bonney and Wilson quoted earlier). In addressing this issue of gender-based role representations in Annual Company Reports the author is signalling the intention of contributing in the negotiation of the constructs, from the viewers' side.

An ideal ACR would depict both men and women in a variety of roles, as diverse, autonomous human beings. Few companies do this.
AVENUE FOR FURTHER RESEARCH

In a lot of ways this study raises more questions than it answers. One major question that should be raised relates to the decision-making processes of the people involved in the design of ACRs. Do the decision-makers (Company Secretary in 75% of cases have overall responsibility according to Courtis (1980), p.30) believe it is men who read the reports and make investment decisions? Do the decision-makers believe a company is seen as strong and viable if it only, or predominantly, portrays men, the traditional providers of strength and support? Are the decision-makers explicitly interested in maintaining the male strongholds in corporate life? Do the decision-makers even consider the gender-based role representations in ACRs? These questions would form the basis of a research project which would map the decision-making processes in the design and construction of ACRs.
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Apparel and
silk sales were strong
giving the year in
smart. "Super Kmart,
'zepel and Eossays
store.
also right? Super
mart stocks not only
a full range of general
merchandise but also a
wide range of food and
very items and
apartments such as
silver and delicatessen.
Discount Stores

The Discount Stores group of the company is the most complex of our trading groups embracing a wide range of different businesses.

Group Managing Director Graeme Seabrook has responsibility for the K mart and Target discount store chains, Super K mart hypermarkets, Coles Variety stores, Fosseys, Ezywalkin, Fays and K mart Auto and Footwear.

Overall it is group policy that businesses should compete internally as well as externally. For example the K mart and Target operations are separately managed, largely autonomous and highly competitive.

Major changes have been made to the structure of the previous Coles businesses with K mart taking over responsibility for many functions previously undertaken in Corporate areas. All major businesses are now headed by their own Managing Director.

During the year the group made use of extended trading hours where available to stimulate additional sales. Immediately prior to Christmas a number of stores traded on a 24 hour basis with considerable success. In the pre-Christmas week, 37 stores each achieved sales in excess of $1 million.

Total sales and profits for the discount stores group were well above last year.

K mart
K mart continues to be Australia's leading discount store operation attracting outstanding customer support. The group performed extremely well during the first half but did not attain budget in the second half following a general decline in consumer confidence.

Two new stores were opened and a further five are planned for the current year.

Continuing strong levels of customer support led to an increase in the range of major national brands sold through the group. Particularly strong areas include electrical products and apparel.

Following the change in currency valuations K mart has increased the proportion of goods purchased within Australia and is continuing to seek additional Australian made products.

K mart Auto
K mart Auto is the only vehicle accessory and service group linked to a discount store chain. It has developed a growing customer base through the provision of accessories including tyres and sound systems and the provision of a wide range of auto servicing for both the general public and fleet owners.

Super K mart
Super K mart is a rapidly expanding division developing large hypermarkets refined from the original European hypermarket concept to suit Australian needs and offering a wide range of both food and non food products.

Six Super K mart stores opened during the year bringing the total number of trading stores to 20, a further 8 stores will open during the current year. All new stores will feature a new and
APPENDIX 3

The press is producing all the company's products, and is the major ingredient in a general streamlining operation. Congestion in the Mercury's premises has been relieved by the purchase of adjacent property to house the circulation department; a new Qantel System 40 business computer has simplified the accounts department and the customer enquiry service; substantial upgrading of the Atex typesetting system introduced in 1983 has meant greater formatting possibilities and generally simpler and more ergonomic typesetting processes, speeding up both editorial and classified advertising production.

With premises in the CBD and Shellharbour Square to the south, the company intends to back up its thoroughgoing participation in city and regional community affairs with its physical presence. This participation has taken many forms. Illawarra Newspapers have been
Credit's revolving credit operation has made strong inroads into the market with the success of Customcard, the provision of revolving credit facilities to American Express cardholders, and the provision of private-label credit card facilities for leading merchants. The Company now commands more than one-third of the total finance company revolving credit market.

On the business finance side, the Custom Fleet operation has become a market leader in the provision of motor vehicle operating leases and fleet management services. Custom Credit's strong position in this market is being assisted by Fleetcard, a joint venture with Shell Australia Limited. Progress has also been made in developing a strong factoring operation and a range of enhanced products in such areas as working capital advances, inventory finance, equipment purchase finance and international factoring.

Similar progress was made in the area of property finance, building on Custom Credit's ability to structure tailored plans to meet individual client requirements. Facilities include variable-rate loans, guarantees and takeout facilities, commercial bills with cash-switch options, syndicated and packaged loans, and profit-share or cashflow structured loans. Through an associated Company, Custom Resources International Limited, a complete range of property management services is also provided.

The objective of more cost-efficient data processing was addressed during the year with the refinement of the Company's new on-line EDP system and the implementation of the results of an organisation and methods study. An internal restructuring of State offices to complement the Bank's retail zones was completed. It is anticipated that these initiatives together with more aggressive marketing of insurance by the Bank's retail network, will contribute to a recovery in profitability.