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## Performance and Future Potential, Study Finds

High performance in male workers was attributed more to ability; for women it was attributed to luck or effort.

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An employee's gender influences how managers evaluate both past performance and potential for advancement—with female employees being deemed as having less

ability but more potential. The seemingly counter-intuitive findings stem from a

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Anne Farrell, co-author of the study and a professor of accountancy at Miami University. "If gender stereotypes are influencing professional decisions, that's bad for both employees and companies."

The researchers recruited 160 experienced business professionals to serve as study participants. Participants were split into groups. Two groups were given identical information about a high-performing fictional employee and asked to assess the employee's performance and potential. For one group, the employee had a female's name and image; the second group had a male's name and image

The assessments of male and female employees were very different.

Specifically, high performance in male employees was attributed more to ability, whereas high performance in female employees was attributed more to luck or effort.

"This is an important distinction, because ability is viewed as being stable over time, whereas luck and effort can be fleeting," Farrell says. "These differences also reflect well-established gender stereotypes."

However, assessments of employee performance were not tied to how study participants viewed the employee's potential for success in a higher-level position.

"The twist is that study participants were more likely to say the female employee had greater potential, even though the male was viewed as having greater ability," Frank says. "This highlights the extent to which companies have placed a value on promoting females."

"But it is detrimental to female employees when assessments of potential are not tied to underlying beliefs about their ability," Frank says. "It can undermine their credibility and confidence and raises the possibility of backlash against females within the organization."

“Existing equity programs don’t appear to be doing what we need them to do,” Frank

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The study, [“It’s Complicated: How a Subordinate’s Gender Influences Supervisors’ Use of Past Performance Information When Appraising Potential,”](#) is published in the *Journal of Management Accounting Research*.

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