Index

Abacha, Sani 75
absolute construct 7
Acar, Yusuf 127
fraud 127, 166–8
acceptable mistake 164
Acta Capital 85, 89, 90
affective commitment 150
Aftenposten 82
Agnew, Robert 32, 36, 85, 165, 180
Aguilera, R.V. 14, 40
Ahrne, G. 38
Alderson, Jim 126
Alibux, A.N.R.N. 14
American dream 27, 86, 87, 180
Amundsen, Henry 138–9
behavioral dimension 95
economical dimension 85–6
organizational dimension 90
Angelil, Alain
behavioral dimension 95–6
economical dimension 86
organizational dimension 91
appeal to higher loyalties 164
Arjoon, S. 71
Arnold, U. 48
attribution theory 75–6
autobiographies, by white-collar criminals 161–6
Bank of Credit and Commerce International (BCCI) 207–208
bank fraud 2, 13, 61
bankruptcy 13
Bansal, Sushil 166–7
BCCI see Bank of Credit and Commerce International (BCCI)
BDO investigations 137, 193–5
behavioral dimension
Amundsen, Henry 95
of convenience theory see
convenience theory, behavioral dimension of
of crime 107, 108, 110–13
evidence of 82
hypothesis 103
of white-collar criminals 93–9
Amundsen, Henry 95
Angelil, Alain 95–6
Henriksen, Ivar T. 96–9
Ingebrigtsen, Fred A. 94–5
Kristoffersen, Trond G. 93–4
Murud, Frank 99
neutralization techniques 95, 96, 99
Østraat, Birger 99
Stensrud, Torgeir 93–4
see also economical dimension; organizational dimension
Benson, M.E. 9, 14, 16, 19, 182
Benson, M.L. 10, 14, 15, 41, 42, 179
Berry, L.L. 6
Bertheussen, Jorn 137
Blomhoff 136–7
Boba, Rachel L. 21–2
Bodner, G.E. 133
Booker, Jane M. 102
Breen, K.M. 212–13
Brightman, Hank J. 16
Brorson, Lars 137–8
Brunsson, N. 38
bullying 77, 79
business stage, of corporate social responsibility 152–3, 155
causal hypotheses, in convenience theory 177–84
causal relationship 107
CEO see chief executive officer (CEO)
CFO see chief financial officer (CFO)
Chen, J. 7
Cheney, Dick 126

235
chief executive officer (CEO) 39, 45, 46
research 79
chief financial officer (CFO) 45, 46, 49
chief information officer (CIO) 160
chief operating officer (COO) 45
chief technology officer (CTO) 45
claim to entitlement 164
Clarke, Ronald V. 23, 180
Coatesville Area School District (CASD) case, US investigation reports 193–5
code of silence 58–9
Cohen, L.E. 23
Colquitt, J.A. 3, 103, 172–3
combinable resource 53
conceptual relationships, in
convenience theory 113–15
condemnation of the condemners 163
confession 187
contribution stage, of corporate social responsibility 154, 156
test theory 69–70
convenience orientation 100, 107, 109
advantage 7–8
in decision-making process 6, 8
dimensions 8
extent of 109
measuring 6
saving time and effort 6–7
in white-collar crime 5–9
white-collar criminals see white-collar criminals
convenience theory
behavioral dimension of 107–13, 160–61, 171
dark sides of leadership 76–80
differential association 69
individual characteristics 67–8
neutralization 71–6
self-control and controlling 69–70
slippery slope 71
conceptual relationships in 113–15
correlation coefficients 107, 108, 120
economical dimension of 22–4, 171, 107, 109
goal orientation 31
motive for white-collar crime 24–8
profit-driven crime 28–30
rational self-interest 34–7
strain and struggle 31–3
elements of 110
extent of agreement or disagreement 116
neutralization techniques, white-collar crime 112–13, 121
organizational dimension of 38, 107, 109, 159–60, 168–9, 171
crime opportunities theory 40–45
institutional collapse theory 57–61
principals and agents theory 45–8
professional characteristics 38–40
social conflicts theory 61–2
social disorganization theory 49–52
strategic resources theory 52–7
transaction costs theory 63–6
perception of law enforcement 119
regression analysis 115–22
student survey on
attitude 105–106
empirical study of 103–10
model for hypotheses 103–104, 113–15, 121
student elicitation 101–102
convenience theory testing
causal hypotheses in 177–84
increase in the desire for profits 179–80
increase in organizational opportunity 180–82
increase in personal willingness 182–4
convenience hypotheses for research 174–5
economical dimension of 171
evaluating 184–7
improving scale reliability 175–6
open system test of 187–91
organizational dimension of 159, 168–9, 171
theory building 172–3
white-collar crime
internal investigations of 166–9
student elicitation 169–72
white-collar criminals
autobiographies by 161–6
statistical sample of 159–61
Corley, K.G. 3
corporate crime 15, 18, 43, 44, 46, 160
see also occupational crime
Index

corporate disorganization 52

corporate social responsibility (CSR) 135–6
banks as victims 140
corruption case at Siemens 150
and crime prevention 150
customers as victims 140
description 150–52
Gjensidige 141–6
asset recovery in 2015 148
evaluation of CSR 145–7
governance model for 156–8
Hells Angels Motorcycle Club (HAMC) 141, 143–8
others becoming crime victims 138–41
shareholders as victims 139–40
stages of growth in 152–6
white-collar convenience and 155–6

correlation analysis 110, 117–18, 121
correlation coefficients 107, 108, 120
corruption 13, 41, 46, 57, 58, 125
corruption case at Siemens 150
court documents 82, 84
court records 81
crime opportunities theory 40–45
characteristics 41, 42
crime signal detection theory 131, 133–4
characteristics of 134
crime victims
banks 140
customers 140
employers 136–8
tax authorities 139, 140
criminal behavior 113
criminogenity
operationalizing 172
variation in 174, 175
critical realism 173
Cronbach's alpha 106, 121, 174, 188, 190
CSR see corporate social responsibility (CSR)
cultural deviance theories 52

Dagens Næringsliv 82
damage denial 72
dark sides of leadership theory 76–80
bullying and harassment 77, 79
entrepreneurialism 79–80
personality traits 78–9
white-collar crime 78–9
Dearden, T.E. 20
decision-making 49
degrees of freedom 112
delinquency 32, 50, 52, 180
denial of injury 113, 163
denial of responsibility 163
denial of victim 113, 163
Desai, V.M. 50
descriptive statistics 115
desire-for-control 70, 96–7
desire for profits 111, 117
increase in 179–80
deterrence theory 94
deviant organizational structure 112
differential association theory 10, 19, 69
dilemma tradeoff 164
Dion, M. 40
discrimination 133
Ditlev-Simonsen, C.D. 150, 151
Dodge, M. 31
double bind leadership 76–80
dysfunctional organization 50, 58

Eberl, P., D. 149
Eberly, M.B. 75
economical dimension
of convenience theory see convenience theory, economical dimension of hypothesis 103
of white-collar criminals 84–8
Amundsen, Henry 85–6
Angelil, Alain 86
Henriksen, Ivar Thorer 87
Ingebrigtsen, Fred A. 85
Kristoffersen, Trond G. 84
Murud, Frank 87–8
Østraat, Birger 88
Stensrud, Torgeir 84–5
economic motivation 111
Einarsen, S. 77
elicitation, defined 101
embezzlement 28, 29, 42, 61, 62
emotion regulation 77
emotion work 77
Organizational opportunity and deviant behavior

empirical study
  convenience theory 103, 104–10
  of white-collar criminals
    behavioral dimension 93–9
    characteristics 100
    economical dimension 84–8
    organizational dimension 89–93
  research method 81–2
  sample of 83–4
empirical testing 103
employers, as crime victims 136–8
Enron corporation, US investigation reports 195–7
entrepreneurial theory 79
Erp, J. 41
executive misconduct 40
expert elicitation 102
expert judgment 102
exploitable resource 53
external crime cooperation 43

False Claims Act 125, 126
fear of falling theory 27
federal whistleblowers 124
Felson, M. 21–3
Finance Credit 84–5, 89, 93, 94
financial crime see white-collar criminals
financial gain, as a motive for white-collar crime 24–5
Finansavisen 82
fraud 12–13, 28, 29
  Acar 127, 166–8
  case, US investigation reports 192–3
  theory 23
fraud investigations 128–30
  integrity 129–30
  objectivity 129
  reports 128
  roles of police and private investigators 129
function stage, of corporate social responsibility 153–5

Galvin, B.M. 68
Garoupa, N. 47
Garrison, Janet A. 126–7
General Motors (GM) case, US investigation reports 197–8
Gilligan, G. 75
Gioia, D.A. 3
Gjensidige, corporate social responsibility 141
asset recovery in 2015 148
evaluation of CSR 145–7
Gløse, L. 77
goal orientation theory 31
Goldstraw-White, Janice 30, 86
Gottschalk, Petter 1, 8, 22, 43, 81, 101, 128, 141, 148, 159, 166
governance model, for CSR 156–8
greed 34, 35, 41, 86, 111
Gross, E. 48
Guberman, P.A. 212–13

Halliburton 126
HAMC see Hells Angels Motorcycle Club (HAMC)
Hamilton, Stewart 86
Hansen, L.L. 15
harassment 77, 79
Haukeland, John 84
Haverstick, M.H. 193–5
Heath, J. 15, 43
Hells Angels 150
Hells Angels Motorcycle Club (HAMC), CSR 141, 143–8
Henisz, W.J. 64, 65
Henriksen, Ivar T.
  behavioral dimension 96–9
  economical dimension 87
  organizational dimension 92
hubris 78
Huff, M.J. 133
Huisman, W. 41
Hyman, Herb F. 126–7
idiosyncratic transactions 65
illegal financial gain 24
incivility 58–9
increased desire, for convenient profit 179–81
individual convenience orientation 100
inequality of opportunity 180
information control 54–5
information pieces 132
six levels for 131
Index

information sources
six levels for 130
whistleblowers as 130–32
crime signal detection theory 131, 133–4
detection of white-collar crime 128
fraud investigations 128–30
Ingebrigtsen, Fred A.
behavioral dimension 94–5
organizational dimension 89–90
insider trading 86, 140
institutional collapse theory 57–61
code of silence 58–9
incivility 58–9
individual and organizational context 57–9
moral decline and potential crime 59–60
Solidarity 58–9
institution, defined 58
intellectual capital 42
internal crime cooperation 43
internal investigation report, white-collar crime 166–9
internal invoice fraud 41
International Anti-Corruption Academy 149
Johnson, Roberta Ann 124
Kaplan, S. 128
Kerik, Bernard B. 10, 81–2
autobiographies by 163–5
Kovanes, Christopher J. 127
Kristoffersen, Trond G. 84, 139, 140
behavioral dimension 93
economical dimension 84
organizational dimension 89
Langton, L. 32, 33
Lawrence, T.B. 59
Lay, Kenneth 125
leadership
dark sides of 76–80
and financial crime 105, 109, 121
legal mistake 164
Lehman Brothers case, US
investigation reports 198–202
Leonard, W.N. 29
Lissack, Michael 125
Liu, Guofang 133
Løkke, A.K. 161
low self-control 70
loyalty–betrayal paradox 127
machiavellianism 79
Madoff, Bernard 11
Mai, H.T.X. 6
manipulation 13
Marxist criminology 62
Marcos, Ferdinand 75
Marx, Karl 62
Maslow’s hierarchy of needs 16–18, 111
white-collar criminals 25–7
Matza, D. 71, 165
McKay, R. 68
McKendall, M.A. 41
media, in white-collar crime 82, 84
Meyer, Mary A. 102
Miceli, M.P. 127
Micklethwait, Alicia 86
Midttun, A. 151
Miller, K.D. 173, 177, 184–7, 189–91
mixed transactions 65
modus essendi 79
modus operandi 79
modus vivendi 79, 80
moral collapse 59–60
motivation 25
motivation theory 92
motivational characteristics, for white-collar crime 24–8
Motorola case, US investigation reports 202
Murud, Frank
behavioral dimension 99
organizational dimension 87–8
organizational dimension 92
Nadkarni, S. 7
narcissism 68, 78, 79, 94
narcissistic identification 68
narcissistic individuals 78
narcissistic personality traits 96
narcissistic self-confidence 9, 182
National Whistleblowers Center (NWC) 125
Naylor, R.T. 28, 29
neutralization techniques, white-collar criminals 9, 10, 95, 96, 99, 112–13, 121, 161–6, 185
theory 71–6
and attribution theory 75–6
non-specific transactions 65
normality of action 164
Norway 31, 35
convicted white-collar criminals 21, 31, 63, 72, 128, 134
Finance Credit 139–40
HAMC, 141, 143–8
reports of investigations 166
social security fraud 102
white-collar criminals to prison 83, 159–60
not imitable resource 53
not substitutable resource 53
not transferrable resource 53
obedience theory 77
occupational crime 15, 18, 43, 44, 46, 160
Office of the Chief Technology Officer (OCTO) 166–8
Olsen, S.O. 6
open system test, convenience theory 187–91
opportunism 64
opportunity
to commit financial crime 111, 112
inequality of 180
motivation and 25
organizational 167, 171, 174, 175
increase of 180–82
for white-collar criminals 14–15
organizational behaviors 57
organizational dimension of convenience theory see convenience theory, organizational dimension of hypothesis 103
offenders 22
of white-collar crime 43, 44
of white-collar criminals 89–93
Amundsen, Henry 90
Angelil, Alain 91
Henriksen, Ivar T. 92
Ingebrigtsen, Fred A. 89–90
Kristoffersen, Trond G. 89
Murud, Frank 92
Østraat, Birger 93
Stensrud, Torger 89
organizational members, roles 39
Østraat, Birger
behavioral dimension 99
economical dimension 88
organizational dimension 93
Osuji, O. 151
Palazzo, G. 156, 157
pattern recognition 133
Peregrine Financial Group case, US investigation reports 204
personal deviant behavior, acceptance and neutralization 112–13
personal willingness, increase 182–4
personality traits 9
Philadelphia Police Department, US investigation reports 205–206
Piquero, N.L. 14, 32, 33, 179
police investigations 129
political corporate social responsibility 156–8
politically exposed person (PEP) 75
Pontell, H.N. 39
Powers, W.C. 195–6
predatory crime 29
principal–agent theory 45–8
abuse of trust 48
corporate crime 46
corruption in 46, 48
goal conflict 47
as management theory 47
managers as opportunistic agents 46
narrow self-interest 45
occupational crime 46
problems 46
relationship 48
risk-sharing 47
work-based interactions 47
private fraud investigators 129
private investigation 129
probability density function (PDF) 102
professional characteristics 38–9

Petter Gottschalk - 9781788111881
Downloaded from Elgar Online at 12/28/2018 06:17:08PM
via free access
professional detectives 129
profession, defined 40
profit-driven crime 20, 28–31, 84, 86, 110, 111
fraud and embezzlement 28, 29
public service motivation 92–3
punishment 113

rational choice theory see rational self-interest theory
rational economic behavior 111
rational self-interest theory 34–7
  factors to affecting 35
rationalization 72
recurrent transactions 65
regression analysis 115–22
regression model 174
relative construct 7–8
resource stage, of corporate social responsibility 154, 155–6
retaliation 124–6
routine 59
routine activity theory 22–3

Sandstorm case, US investigation reports 207–208
Schatvet, Leif Marius 136
Scherer, A. 156–7
Securities and Exchange Commission (SEC) 200, 202
self-control theory 10, 69–70, 77, 94
Selvaag, Bente 137
Shadnam, M. 46
Shen, W. 46
Shvarts, A. 36
Siemens, corruption case 150
signal alertness 133
signal detection theory 131, 133–4
  characteristics of 134
signal intensity 133
Simpson, S.S. 10, 14, 15, 41, 42
situational theory of offending 14
slippery slope theory 71
social capital 42–3, 53–4, 112
social conflicts theory 61–2
bank fraud 61
embezzlement 61, 62
justice system 62
laws and law enforcement 61
Marxist criminology 62

social control 49
  theory 51–2
social disorganization theory 49–52, 58
  corporate disorganization 52
crime as a function of people dynamics 51
criminal and cultural traditions 50
cultural deviance 52
decision-making powers 49
social control 51–2
structural factor 51
social dominance 78
social networks 52
solidarity 58–9
Sørensen, P.D. 161
special sensitivity hypothesis 55
Stadler, W.A. 56
stakeholder theory 156
Stensrud, Torgeir 139, 140
  behavioral dimension 93–4
  economical dimension 84–5
  organizational dimension 89
strain and struggle theory 19, 31–3
  negative effects 32–3
strategic resources theory 52–7
  access to resources for financial crime 54
  characterization 53
  defense of offender 55–6
  detection of crime 54, 55
  information control 55–6
  performance differences 57
  social capital 53–4
street crime 41, 72
strengths 24–5
student elicitation 101–102
  measure, law enforcement 119
  on white-collar criminals 169–72
“subjective” probability density function (PDF) 102
substance defense 55
Sutherland, E.H. 1–2, 8, 10, 19, 20
Sweden, social security fraud 102
Sykes, G. 71, 165
symbolic defense 55
tax evasion 30, 86, 91, 95
teleworking 49
testing convenience theory see convenience theory testing
Organizational opportunity and deviant behavior

theft 13
threats 24, 29–30
time urgency 7
transaction costs theory 63–6
conflicts and costs with
misunderstandings 63
criminal contracts 64
governance 65
hierarchy and market 64
indication of 63
measure of 64
types of 65
uncertainty as determinant of 65
violence and threats 63
Tromsdal, Christer 161
Tsang, E.W.K. 177, 184–7, 189–91
t-statistics 188, 190
unique resource 53
United States
reports of investigations 166
whistleblowers 125
white-collar criminals 68, 166
autobiographies by 163
unreliable offender characteristics
19–21
US investigation reports, cases
Acar fraud 192–3
Coatesville Area School District (CASD) 193–5
Enron corporation 195–7
General Motors (GM) 197–8
Lehman Brothers 198–202
Motorola 202
Padakhep Manabik Unnayan Kendra (PMUK) 203–204
Peregrine Financial Group 204
Philadelphia Police Department 205–206
Sandstorm 207–208
Walters, Harriette 208–11
Wildenthal, Kern C. 212–13
WorldCom 213–14
utility theory 37

Vadera, A.K. 14, 40
valuable resource 53
value added tax (VAT) 160
fraud 30
Valukas, A.R. 40, 197–202

Vet, J.M. 127
victims
categories 72
crime 136–40, 164
denial 72
of white-collar criminals 21

Wagner, J.A. 41
Walters, Harriette
case, US investigation reports 208–11
fraud 168–9
Watkins, Sherron 125
weaknesses 25
Weber, M.G. 29
Wensink, W. 127
Whetten, D.A. 110
Whistleblower Directory 126
whistleblowers, as information sources
characteristics of 123–7, 130
crime signal detection theory 131, 133–4
detection of white-collar crime 128
fraud investigations 128–30
whistleblowing 63, 130
defined 124
legislation on 127
white-collar crime 14–16
behavioral dimension of convenience
theory
dark sides of leadership 76–80
differential association 69
individual characteristics 67–8
neutralization 71–6
self-control and controlling 69–70
slippery slope 71
causal hypotheses, increase in
desire for profits 179–80
organizational opportunity 180–82
personal willingness 182–4
characterized by opportunism 44–5
convenience 5–9, 155–6
detection of 128
economical dimension of
convenience theory 22–4
goal orientation 31
motive for white-collar crime 24–8
profit-driven crime 28–30
rational self-interest 34–7
strain and struggle 31–3
examples 17–18, 20
extent of 170–72
factors influencing 187–91
internal investigations of 166–9
levels of 33
motive for 24–8
organizational dimension of
convenience theory 38
crime opportunities theory 40–45
institutional collapse theory 57–61
principals and agents theory 45–8
professional characteristics 38–40
social conflicts theory 61–2
social disorganization theory 49–52
strategic resources theory 52–7
transaction costs theory 63–6
predictor variables for 175
profession and position in
organization 111, 112
stimulus in detection of 143
student elicitation 169–72
suspicions of 123
theories for 2–4, 19–20
victims of 21
white-collar criminals 9–11
characteristics 1, 9, 100
economic motivation 45
empirical study
behavioral dimension 93–9
characteristics 100
economical dimension 84–8
organizational dimension 89–93
research method 81–2
sample of 83–4
financial crime 12–14, 18, 20, 67, 68, 78, 159–60, 171–2, 175–83, 186
with longest jail sentences in Norway 83
Maslow’s hierarchy of needs 16–18, 25–7
men and female 11
neutralization techniques 9, 10, 72–5, 95, 96, 99, 112–13, 121, 161–6, 185
opportunity 14–16
organizational dimension 15
profile of 10–11
sentencing of 56
situational theory of offending 14
student elicitation on 169–72
taking advantages 45
typical modus of 15–16
typical motive of 18–19
unreliable offender characteristics 19–21
white-collar defense lawyer 55–6
white-collar offenders see white-collar criminals
Wildenthal, Kern C., US investigation reports 212–13
Williams, J.W. 82
Williamson, O.E. 64, 65
Willingness, 4, 35
to commit crime 169–72, 175, 176, 182–4
to increase criminal behavior, 114, 117, 179–180, 183
personal, increase in 182–4
resource for white-collar crime, 54
workplace deviance 59
WorldCom case, US investigation reports 213–14
Wright, Alan 63
yield burning 125
Zapata-Phelan, C.P. 3, 103, 172, 173
Zipparo, L. 125