Media role in white-collar crime detection in Norway

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ABSTRACT

In an empirical study of white-collar criminals in Norway, 80 out of 305 convicted criminals were detected by the media. This paper presents results from the study, and discusses media role in white-collar crime detection. White-collar crime detection and follow up seems to be related to a number of simultaneous journalistic procedures and cultural elements. For example, the argument of white-collar crime detection among journalists seems to be related to the story's importance in itself and, as such, it will be treated as just another crime or news story and have the same internal process. It is also based on the elements of the story in itself and the extent that it can be described as a story that is regarded as interesting for the readers. That will be dependent on the general profile of the news medium, the journalistic competences and the overall resources and priorities of the news medium.

***Key Words*: Financial crime, empirical study, white-collar criminals, news media, journalism**

1. INTRODUCTION

Financial crime is often defined as crime against property, involving the unlawful conversion of property belonging to another to one's own personal use and benefit. Financial crime is profit-driven crime to gain access to and control over property that belonged to someone else. Pickett and Pickett (2002) define financial crime as the use of deception for illegal gain, normally involving breach of trust, and some concealment of the true nature of the activities. They use the terms financial crime, white-collar crime, and fraud interchangeably.

Sutherland (1949), in his seminal work, defined white-collar crime as crime committed by a person of respectability and high social status in the course of his occupation. According to Brightman (2009), Sutherland's theory of white-collar crime from 1939 was controversial, particularly since many of the academics in the audience perceived themselves to be members of the upper echelon of American society, where white-collar crime can be found. Despite his critics, Sutherland's theory of white-collar criminality served as the catalyst for an area of research that continues today (Hansen, 2009).

Sutherland argued that criminal acts are illegalities that are contingently differentiated from other illegalities by virtue of the specific administrative procedures to which they are subject. Some individual white-collar offenders avoid criminal prosecution because of the class bias of the courts (Tombs and Whyte, 2007). White-collar crime is sometimes considered creative crime (Brisman, 2010).

In most criminal areas, it is expected that a combination of victim and police are the main sources of criminal detection. After crime victims suffer an injury or a loss, they tend to report the incident to the police who investigate and hopefully find the offender(s). In cases of financial crime by white-collar criminals, it is often quite different. A victim is frequently

not aware of the injury or loss. For example, accounting fraud resulting in tax evasion is not a damage perceived by tax authorities.

Therefore, this article is concerned with the following research question: *How is white-collar crime detected?*

2. LITERATURE REVIEW

As suggested by Barak (2007), news making criminology refers to the conscious efforts and activities of criminologists to interpret, influence or shape the representation of newsworthy items about crime and justice. News making criminology as a perspective on the theory, practice and representations of crime and justice is an important approach for understanding white-collar crime. However, Barak's work focused on how the media constructs images of crime. In this research, the media is used as a source of potentially objective information, where factual information in terms of quantitative numbers is collected from newspaper accounts.

Our operational definition of white-collar crime restricts the sample to those who receive prison time as punishment. This restriction excludes cases of fines as penal response, which is quite common. This sample restriction enables us to only study serious white-collar crime cases. Our intention is not to identify white-collar crime in reference to the law, but mainly with respect to the reporting of these offenses resulting in imprisonment. If the sample would be selected as references by the law, then a number of offenses would be defined in non-criminal statutes. Non-criminal statutes cannot, by their definition, result in prison time, only in civil remedies. Thus, by taking this view, we have essentially omitted most white-collar crime cases of fines from our study, since their severity is of a minor extent. Research

articles edited by Gerber and Jensen (2006) suggest that only the most serious white-collar crime offenders end up in prison.

For this study, it was considered sufficient that the person was sentenced in one court, even if the person represented a recent case that still had appeals pending for higher courts. A sentence was defined as a prison sentence. Therefore, cases ending with fines only were not included in the sample. Since our research is based on newspaper articles written by journalists, the reliability and completeness of such a source is a challenge in social research. However, most cases were presented in several newspapers over several days, weeks or even months, enabling this research to correct erroneous initial facts as more information became available. Additionally, court documents were obtained whenever there was doubt about the reliability of a single newspaper report that could not be confirmed by other media. This happened in one-third of the reported cases.

It must be noted that there are, of course, disadvantages in using newspapers as data sources. According to Burns and Orrick (2002), research suggests that the media present a distorted image of crime by focusing on violent, sensational events that are atypical of crime in society. They argue that the media is neglecting coverage of corporate offenses, and that the media disproportionately focus on conventional crime while neglecting the impact of corporate misbehavior. This line of reasoning does not only acknowledge possible biases in our research, but it can also be understood as an argument for our research design, where an important characteristic of our sample is that the white-collar crime cases are prominent in the media.

Nevertheless, some types of corporate crime – probably those that are more typical – maybe still go unreported than other types of corporate crime. For instance, the media may be biased against small corporate offenses preferring larger, more sensational offenses.

Two methodological issues have to be kept in mind because of our decision to use newspapers as sources:

- *Bias because of press coverage*. Financial crime committed by white-collar criminals is only exposed in the press to the extent that they are sensational and possibly revealed and discovered by the press itself. Therefore, no claim is made that the sample is representative of white-collar criminals in general. Rather, there is a bias towards white-collar criminals that, for some reason, are of special interest to journalists and newspapers that cover their story. Therefore, the attribute of news coverage is explicitly added to the list of attributes for white-collar criminals including items such as position of trust, network and opportunity.

- *Data errors in press coverage*. Newspaper articles tend to have some errors in them. There may be factual errors, such as offender name, offender age, imprisonment sentence, crime type, and crime year. Furthermore, there may be a disproportionate focus on the sensational aspects of both criminal and crime. Everyone who has ever read about himself or herself in the newspaper will know that there are errors or wrong impressions in the presentation. To minimize this source of error, several newspaper stories of the same case were read and cited based on investigative research. Furthermore, court sentences were obtained in most of the cases to check both factual and story elements concerning both criminal and crime.

Joshi et al. (2010) recognized the limitation of secondary data collection in that secondary data were susceptible to media bias because of unbalanced media attention and reports about different companies across various industries. To address this limitation, they searched a wide range of data sources in terms of news outlets to reduce potential media bias.

It must be noted that journalists in Norway enjoy respectability because of their integrity and seriousness. Very few newspapers, if any, are engaged in reporting undocumented, sensational stories. In fact, during our research into financial crime by white-collar criminals, we have not found one such newspaper in Norway. Some journalists in the financial press have developed sophisticated skills in digging for criminal cases, where they apply robust and transparent methodologies.

The media in other countries might find a very different public vision of the media in Norway, which enjoys and deserves public trust. For example in the US, "it now appears clear that some prominent columnists and commentators placed that trust at risk by accepting substantial fees from Enron" (Rosoff, 2009: 515). Furthermore, Knottnerus et al. (2006) argue that deviance at Enron could be difficult to detect because of special rituals that were an important part of corporate culture. The press, needless to say, depends on public trust.

A newspaper sample might suffer from severe selection biases that have to be taken into account when studying research results:

- Longer prison sentences than many other crime cases, since newspaper articles will disproportionately discuss more serious crime cases with longer sentences.

- Selecting crime cases with sentences instead of fines will also produce cases with longer sentences and thus give skewed distribution to the data.

- The average amount involved in each crime case will be higher since newspaper articles generally focus on more serious crime cases.

- Most crime cases were committed by a group as again, newspaper articles are more likely to discuss these crime cases because conspiracies are more newsworthy than other individual crime cases.

- A significant number of criminals in high management positions will be present in the sample, again, because newspapers are more likely to discuss crime committed by higher-level employees.

- The size in terms of turnover and employees will be at the higher end, and the company will tend to be profitable, since crime against more successful companies is more likely to be newsworthy.

The danger of media as an information source for research into white-collar crime was wisely emphasized by Pontell and Geis (2007: viii):

> We tend to see the media as our colleagues, for in keeping with our critical stance toward the power elite, journalists tantalize us with exposés that attack the powerful. In our enthusiasm for the bounty of information that the sensational case produces, we must remind ourselves of what we know about the manufacture of news and the social construction of knowledge for public consumption.

Similarly, Goldstraw-White (2012) warns that journalist research is often biased, aimed at producing a good story rather than a factual report, and tends to highlight particular types of offenders, such as those regarded as famous. However, since being famous or becoming famous is part of our definition, this bias is acceptable for the current research. Goldstraw-White, in her research, applied a small convenience sample of white-collar criminals in prison who were interviewed about their offending behavior.

3. RESEARCH METHOD

Newspaper articles are suitable for content analysis, which is the research method applied in this study. Newspaper reports provide insights into how media organizations frame and depict white-collar crime, but they cannot be used as a direct reflection of the real

number and/or nature of white-collar crime in Norway. It has value in its ability to examine the social construction of white-collar criminality in Norway's financial media.

During our literature search on the topic of media-based research, we have uncovered numerous examples where content analysis of newspapers has been the source for empirical research. For example, Murphy (2010) studied media coverage of a female white-collar criminal in the United States, Martha Stewart. The study examined media reputation, which is the representation of a person or organization in the media. The study found that the media worldview is largely immune to attempts from outside to shape it. Media coverage of Stewart was found to take on its own character.

Rainey and Runyan (1992) used newspapers as a source in an analysis of fatal accidents and concluded that newspapers covered 96% of the fire fatalities and 78% of the drowning incidents and contained more information than medical examiner records on several factors, including fire cause and smoke detector presence, pool fences, warning signs, and supervision of children. Jonsson (2005) studied newspaper stories in Sweden on the Tsunami in 2004 and concluded that the reports tend to express feelings of intensity and clearness. They are also personal. Furthermore, the result shows that the newspapers are acting as intermediaries of information more than as critics. Welch et al. (1998) used newspaper articles as a basis for research on decoding and deconstructing popular images of crime, and discussed this in the context of social constructionism. Bubela and Caulfield (2004) conducted an analysis of 627 newspaper stories reporting on 111 peer-reviewed research papers in 24 scientific and medical journals, and concluded that their data suggest that the majority of newspaper articles accurately convey the results of and reflect the claims made in scientific journal articles. Earl et al. (2004) concluded on the theme of selection bias that hard news of an event, if it is reported, tended to be relatively accurate.

The research technique applied in this study is content analysis (Riffe and Freitag, 1997) of newspaper articles as well as court documents in terms of final verdicts. Documentary analysis of newspapers and court records is described by Scott (2006) as a methodology to identify quantitative measures as well as measures of the significance of particular ideas or meanings in documents. The purpose of content analysis in this research was to identify key measures for each convicted white-collar criminal. Mainly facts about offender age, prison sentence and other relevant issues were obtained. Furthermore, the purpose of content analysis was to identify the likely source of crime detection (Krippendorf, 2004; Neuendorf, 2002).

The decision only to include cases that were successfully prosecuted means that the generalizability of our findings does not extend to the broader population of undetected or unprosecuted white-collar cases. Other researchers, such as Steffensmeier et al. (2013), did the same by only including cases that resulted in convictions.

Given our definition of white-collar crime as news in the media, there is no bias in our data, except for the journalistic bias which is part of our conceptualization. Therefore, the study can be reliable replicated and has sufficient support from outside sources to be valid (Barak, 2007; Briscoe and Murphy, 2012; Knotterus et al., 2006; Rosoff, 2009; Schnatterly, 2003; Zavyalova et al., 2012). We argue that almost all important cases are picked up by the media in a small country like Norway, although long and complex legal procedures in these cases facilitate the decline of media interest. Although newspaper reports remain a controversial basis for empirical research, we justify it here by including newspaper coverage as one of our criteria for qualifying as a white-collar criminal.

One of the criteria used to define white-collar crime is their fame as documented in the news. Thus, media coverage is one of the requirements to qualify as a white-collar

criminal. The sample consists of high profile and large yield offenses. This is in line with research by Schnatterly (2003), who searched the Wall Street Journal for several years in her study of white-collar crime which was published in the Strategic Management Journal. Media often pick up examples of companies and their leaders by negative media coverage because of white-collar wrongdoings (Briscoe and Murphy, 2012). Media coverage is following wrongdoings (Zavyalova et al., 2012).

4. SAMPLE CHARACTERISTICS

Our sample has the following characteristics as applied by newspapers when presenting news: famous individuals, famous companies, surprising stories, important events, substantial consequences, matters of principles and significant public interest. The two main financial newspapers in Norway are "Dagens Næringsliv" and "Finansavisen", both of which are conservative-leaning business newspapers. In addition, the business-friendly national daily newspaper "Aftenposten" regularly reports news of white-collar criminals. Left-wing newspapers such as "Klassekampen" very seldom cover specific white-collar criminal cases, although generally report on white-collar crime. It is important to understand the agenda setting and framing functions of the press and media, perhaps the two most important schemes in journalism, media and communication studies, and clearly relevant as the theme and focus of this article.

Dagens Næringsliv, Finansavisen and Aftenposten were studied on a daily basis from 2009 to 2012, i.e., four years, to identify white-collar criminals. Every edition of these four newspapers was studied on a daily basis to identify stories reporting on white-collar cases and the people involved in them. A person was defined as a white-collar criminal if (1) he or she committed an offense in a deliberate and purposeful manner as part of professional activity

linked to regular business activities and using non-physical means; (2) the offense involved large sums of money or large losses for others; and (3) the offender was portrayed in the newspapers as being successful and having high social status and a position of some power and access to organizational resources. In short, our approach to defining white-collar crime is consistent with Sutherland's (1940, 1949) offender based definition rather than the offense based definition, since it is about all kinds of financial crime committed by a special kind of offenders.

A total of 255 white-collar criminals were reported during those years. A person was defined as a white-collar criminal if the person satisfied the general criteria mentioned above, and if the person was sentenced in court to imprisonment. Examples of newspaper accounts include Dugstad (2010), Haakaas (2011), and Kleppe (2012).

Verification of facts in newspaper accounts was carried out by obtaining court documents. After registering newspaper accounts as an important indication of white-collar offenders, the contents in newspaper articles were compared to and corrected by court sentences, which typically range from five to fifty pages in Norwegian district courts, courts of appeal and Supreme Court. Thus, we reduce the effects of counter measures by firms and individuals to cover up for their wrongdoings (Zavyalova et al., 2012)..

It is important to keep in mind that our data are about newspaper accounts of white-collar crime, not the distribution of financial crime in society, since we are applying an offender-based rather than an offense-based perspective on crime.

5. RESEARCH RESULTS

Two questions are important: "How was the crime detected?" and "Who detected the crime?" In this research, we identified the sources of crime detection, see table 1.

Interestingly, journalists in the media investigated and revealed a total of 80 out of 305 white-collar criminals, representing 26 percent, which means that one-fourth of all white-collar crime was revealed by the press. Although there is a bias in our sample towards media sources, since only cases presented in the media are included, it nevertheless may seem surprising that journalists make such a significant contribution. After journalists we find victims of crime, who revealed 61 criminals (20%), as listed in the table.

TABLE 1

White-Collar Crime Detectors

Rank	Crime Detecting Sources	Criminals	Fraction
1	Journalists investigating tips from readers	80	26%
2	Crime victims suffering financial loss	61	20%
3	Internal controls of transactions in organizations	28	9%
4	Lawyers identifying misconduct after bankruptcy	27	9%
5	Tax authorities carrying out controls	18	6%
6	Banks carrying out controls on accounts	18	6%
7	Auditors controlling client accounting	11	4%
8	Police investigations into financial crime	4	1%
9	Stock exchange controls of transactions	3	1%
10	Other detection sources	55	18%
	TOTAL	305	100%

Crime detection sources were identified in court documents and by communication with prosecutors and defense lawyers. Since our data only comprise cases prosecuted in court, we avoid bias from behind the scene deals with white-collar criminals by tax authorities, banks and police investigators.

While it may seem surprising that journalists detected as many as 80 criminals (26%), it may seem surprising as well that the police only detected 4 criminals (1%). It is also

surprising that auditors, who are in charge of accounting controls in client organizations, detected very few of the white-collar crime cases.

A comparison of convicted white-collar criminals detected by journalists and convicted white-collar criminals detected by others, is presented in table 2. Statistically significant differences can be found for crime amount, business revenue and business employees. This means that journalists detect financial crime cases where there is significantly more money involve. Journalists detect financial crime cases in significantly larger organizations when compared to crime cases detected by others.

TABLE 2

Comparison of journalist and non-journalist detected white-collar criminals

Total 305 criminals	80 detected by journalists	225 detected by others	T-statistic difference	Significance of t-statistic
Age convicted	48 years	48 years	-0.178	0.859
Age crime	42 years	43 years	-.418	.676
Years prison	2.1 years	2.2 years	-.549	.583
Crime amount	114 m NOK	23 m NOK	4.523	.000
Involved individuals	4.4 persons	3.6 persons	1.626	.105
Personal income	268,000 NOK	359,000 NOK	-1.247	.213
Personal tax	112,000 NOK	151,000 NOK	-1.293	.197
Personal wealth	1,589,000 NOK	1,488,000 NOK	.122	.903
Business revenue	294 m NOK	154 m NOK	3.151	.002
Business employees	198	98	2.665	.008

When we compare financial crime categories committed by white-collar criminals in terms of detection, results indicate that journalists tend to detect theft a relatively larger extent than fraud and manipulation, as listed in table 3. It comes as no surprise that manipulation – such as accounting fraud and fake invoices – are harder to detect than theft and corruption for external investigators such as journalists. In actual numbers, fraud cases outnumber other kinds of white-collar crime.

TABLE 3

Financial crime categories detected by journalists

	Total detections	Detections by journalists	Percentage by journalists
Fraud	153	36	19 %
Theft	21	14	40 %
Manipulation	73	17	19 %
Corruption	58	13	18 %
TOTAL	**305**	**80**	**26 %**

6. DISCUSSION

A number of angles can be explored in the process of white-collar crime detection within news media. On the one hand we have the news media (newspapers and online-media) that have specialized and focused on financial information of all sorts, and report on this regularly. For them, the sources of information can be traditional through tips, company reports, stock-exchange information, and press conferences as well as other sources. For regular news media spread out over the country, the situation can be quite different. The detection of white-collar crime can come as a tip-off from a whistleblower or as official information if the Economic Crime Prosecutor (ECOCRIME) performs a search locally. Whistleblowers in many cases alert journalists to serious crime and are sometimes the true "detectors", not the journalists or media (Bjørkelo et al., 2008; Johnson, 2005; Rothwell and Baldwin, 2006, 2007; Stansberry and Victor, 2009; Vadera et al., 2009; Varelius, 2009).

Additionally, the way the news is treated in the news media is dependent on many variables that occur at the same time: Do they have the right journalists in place at the time? Do they have an interest in the matter? Do they know anything or anyone related to this? There will also be a resource balance that takes place. The resource perspective in leading media houses is concerned with knowledge management (Joshi et al., 2010; Ko and Dennis, 2011; Lacy et al., 2009; Laise et al., 2005).

Not many news media outside of the larger ones will have the possibility of setting aside journalists to work on an investigative white-collar crime for months. In the cases where they have done this, some experience among editors seems to be that there is an uncertainty as to whether this was worthwhile relative to the size and the complexity of the case. For a common, non-specialist news media, there will always be the balance of resources against the newsworthiness of the matter at hand. If a major white-collar crime story had emerged in Norway in the weeks after the July 22 terrorist attacks in 2011, reasonable doubt can be raised if the matter would have caught much attention in the general public press.

General news media have a constant incoming flow of news on hand, and there is a constant daily priority of what is important and what should be published. For all news items there are some general rules of journalism that comes into play: Is it important for many people? Is it really news? Is it possible to get reliable information on this? Is it possible to approach the right people with the right questions? Can both parties in a conflict be approached? And in addition to these questions, there will be a question as to whether the news organization at this point in time has the resources to deal with it. If the journalist knowledgeable of economic matters is on holiday, doubt can be raised if the news media organization will come back to the same matter later. That will depend on the development and the newsworthiness of the case at the second point in time. If the news organization is the first to report on the crime and it is regarded as "hot" it will probably do whatever possible to handle the matter at hand, knowing that other media, and especially online media can report on the same matter and as such "steal" the story. There is always an internal pride in a news organization when it can report on a matter of significant interest, and be cited by other news organizations.

The organizational culture also has an influence on white-collar crime detection among journalists (Hofstede et al., 1990; Schein, 1990; Veiga et al., 2000). If you have journalists that are driven by their own interest to win investigative journalist prizes, there is a higher possibility for such stories to emerge in publication. But that will differ greatly among the news organizations. Øvrebø (2004) showed in a study of the Norwegian newspaper Dagspressen after a change of the Editor-in Chief in 2001, that the news profile and priorities of the newspaper changed according to the principles laid down by the new editor when she took up her position. It can be argued that personal preferences of an editor can have influence on the priorities of news in the newspaper, and that this will relate to all types of editorial material, whether it is general news, sports, culture or financial news.

For a general news organization, white-collar crime is not a big story in itself unless it has repercussions on well-known persons locally or if something happens to the organization where the crime has taken place. Nationally it can be a big story if the person is a well-known profile, or if the crime in itself is of an unusual nature. If a main employer locally has to file for bankruptcy because of a white-collar crime, then the story is more than just another white-collar crime case since it has wider consequences that turn the world upside down for ordinary people in this local area. Then the white-collar crime will take the form of another typical important news story and be followed and treated as such, and the white-collar crime element will be mixed with other elements and consequential stories, building on the starting point as a white-collar crime. Campbell (1997) studied the journalistic process of environmental news in Scotland, and addressed the information sources which are used in the news process. The study showed the preference for human sources as opposed to library-based information and discussed the influence of pragmatic constraints like time and space on

the production of news. It can be argued that this process is likewise in the news-gathering process for white collar crime.

The argument of white-collar crime detection among journalists seems to be related to the story's importance in itself and, as such, it will be treated as just another crime or news story and have the same internal process. For smaller news organizations without journalistic specialization in financial matters, the white-collar crime story will be treated according to the news prioritizing structure of that particular organization. For larger news organizations that typically have separate sections for financial and economic news the story will be treated within the prioritizing of that particular section. And if the story is big enough in total it will be moved from the particular section for finance into the general news of the organization. The higher the profile of persons involved, the more likely it is that it will have a more centralized coverage i.e. moved into what is often the first section of the newspaper or the prioritized areas of a website´s front page.

As shown in table 1, four of the ten categories made up 64% of the total crime detecting sources and out of these the first two: *Investigating tips from readers* and *Crime victims suffering loss* made up 46%. It can be argued that these two categories are more susceptible to journalistic interest than the others, simply because it is easier to construct news stories based on these journalistic angles. Themes like manipulation and corruption are much more difficult to make into a story that is interesting for the readers simply because it is more complex and difficult to describe these matters in layman terms. A tip from readers that is given to a news medium is most of the time accompanied by a subjective story from the person giving the tip, that in turn gives the journalist clues to work on and discuss internally to assign the right news priority and angle. This is also supported by the breakdown in Table 3 that shows that theft is the category that has the highest percentage of journalistic detection.

7. CONCLUSION

White-collar crime detection and follow up seems to be related to a number of simultaneous journalistic procedures and cultural elements. For specialized publications in the financial information area, the white-collar crime news arena is closer at hand and the organization will typically be able to go deeper into the matter. If white-collar crime is detected by general or local news organizations, the procedure involved will more often take the form of a general news story with the resource balance that follows from that. It can also be shown that white-collar crime is more often detected by journalists if it is based on a tip from readers or if it is reported as a theft (Gottschalk, 2014). Underlying all this are the internal news preferences and editorial guidance that is part of the policies of the news medium.

There are several avenues for future research. First, journalist detection work can be compared to police investigation work, both in terms of information sources and in terms of work procedure. Next, case studies of famous detection stories can be develop to provide deeper insights into the process of investigative journalism. Finally, the knowledge aspect of investigative journalism can be explored in terms of knowledge categories and knowledge levels.

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