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# Modeling the Theoretical Structure of Deviant Convenience in White-Collar Crime

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## ABSTRACT

The research literature on the white-collar crime phenomenon has accumulated for several decades. This article attempts to organize important research contributions under the umbrella term of convenience, which implies savings in time and effort, as well as avoidance of pain and obstacles. The theoretical structure is first broken down into the motive of financial gain, the organizational opportunity, and the personal willingness for deviant behavior. The motive derives from possibilities or threats, which can be individual or corporate. The opportunity is the acts to commit and to conceal financial crime, where conveniently committing a crime is based on status and access, while conveniently concealing crime is based on decay, chaos, and collapse. The willingness derives from choice or innocence, where choice relates to identity, rationality, and learning, while innocence relates to justification and neutralization. This model of the theoretical structure of deviant convenience in white-collar crime serves the purpose of stimulating further research into theoretical as well as empirical aspects of the white-collar crime phenomenon.

## ARTICLE HISTORY

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## Introduction

White-collar crime is a financial crime committed by individuals in privileged positions in business and public organizations (Sutherland 1983). White-collar offenders commit and conceal their crime in a professional setting where they have legitimate access to premises, resources, and systems (Logan et al. 2019). White-collar crime includes all categories of financial crime, such as fraud, corruption, manipulation, and theft (Gottschalk 2017, 2019; Piquero 2018).

The theory of convenience argues that the extent of white-collar crime is dependent on the extent of crime convenience perceived and preferred by potential offenders (Chan and Gibbs 2020; Gottschalk 2017, 2019; Hansen 2020; Nolasco and Vaughn 2019; Vasiu and Podgor 2019). Convenience is the state of being able to proceed with something with little effort or difficulty, avoiding pain and strain (Mai and Olsen 2016). Convenience is savings in time and effort (Farquhar and Rowley 2009), as well as avoidance of pain and obstacles (Higgins 1997). Convenience is a relative concept concerned with the efficiency in time and effort as well as a reduction in pain and solution to problems (Engdahl 2015). Convenience is an advantage in favor of a specific action to the detriment of alternative actions. White-collar offenders choose the most convenient path to reach their goals (Wikstrom, Mann, and Hardie 2018).

This article takes the convenience perspective a step further by modeling the theoretical structure of convenience in white-collar crime. The purpose is to illustrate the magnitude and diversity in perspectives that integrate under the umbrella of convenience. The ambition is to stimulate both future empirical studies and further theory development.

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## Integrated deductive theory

The theory of convenience is an integrated deductive theory explaining white-collar crime offenders. It is a combination of many preexisting perspectives, which are relevant for selection based on their perceived commonalities. To integrate is to form, coordinate, or blend into a functioning or unified whole. Integration is to add perspectives and propositions that improve the validity, generalizability, and utility of a theory to explain a phenomenon and to predict potential outcomes (Fried and Slowik 2004; Hambrick and Lovelace 2018).

The theory of convenience is a result of deductive integration by theoretical synthesis where a large number of theoretical perspectives blend into a unified whole to explain the main dimensions of motive, opportunity, and willingness. Some scholars argue that deductive integration is the only true type of theoretical integration. It is also the most difficult to do (Krohn and Eassey 2014). Themes identified in convenience theory derive from a discourse analysis of the research literature (Chan and Gibbs 2020; Garcia-Rosell 2019).

According to convenience theory, the potential white-collar offender faces the alternatives of legal versus illegal means, where the relative convenience determines whether or not law-abiding versus law-breaking behavior is chosen. Convenience addresses the time and effort exerted before, during, and after an action or avoidance of action (Collier and Kimes 2012). Blicke et al. (2006) found that if the rationally expected utility of an action by a white-collar offender clearly outweighs the expected disadvantages resulting from the action, thereby leaving some net material advantage, then the offender would commit the offense in question.

A convenient individual is not necessarily bad or lazy. On the contrary, the person can be seen as smart and rational (Sundström and Radon 2015). Convenience orientation varies among individuals, as some individuals are more concerned than other individuals about time saving, effort reduction, and pain avoidance.

The theory of convenience suggests that white-collar misconduct and crime occur when there is a financial motive benefitting the individual or the organization, an organizational opportunity to commit and conceal crime, and a personal willingness for deviant behavior (Chan and Gibbs 2020; Hansen 2020; Nolasco and Vaughn 2019; VasIU and Podgor 2019). The theory of convenience is an umbrella term for many well-known perspectives from criminology, strategy, psychology, and other schools of thought. Motive, opportunity, and willingness are the three dimensions in convenience theory. Since convenience is a relative concept, convenience theory is a crime-as-choice theory. Shover, Hochstetler, and Alalehto (2012) suggest that it is a conscious choice among alternatives that leads to law violation.

## Structural model of white-collar convenience

The extent of white-collar crime convenience depends on motive, opportunity, and willingness as illustrated in the structural model in Figure 1.

In the financial motive, profit might be a goal in itself or an enabler to exploit possibilities and to avoid threats. Possibilities and threats exist both for individual members of the organization and for the corporation. It is convenient to exploit possibilities and to avoid threats by financial means.

In the organizational opportunity, convenience can exist both to commit white-collar crime and to conceal white-collar crime. Offenders have high social status in privileged positions, and they have legitimate access to crime resources. Disorganized institutional deterioration causes decay, lack of oversight and guardianship causes chaos, and criminal market structures cause collapse.

The personal willingness for deviant behavior is an offender choice or caused by perceived innocence. The choice of crime can be caused by deviant identity, rational consideration, or learning from others. The perceived innocence at crime is possible by means of justification and neutralization. Identity, rationality, learning, justification, and neutralization all contribute to making white-collar crime action a convenient behavior for offenders.

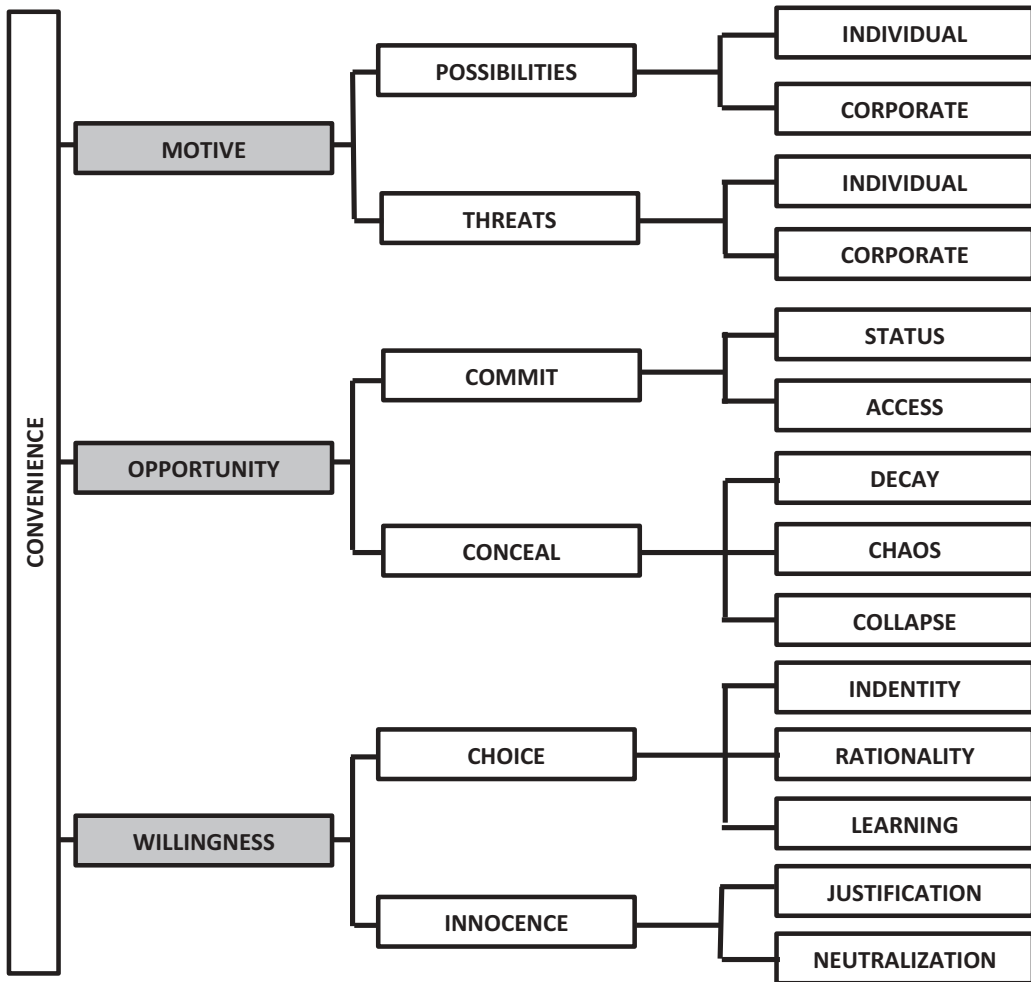


Figure 1. Structural model of convenience theory.

**Structural model of financial motive**

The economical dimension of convenience theory focuses on financial motives that the offender has to exploit and explore possibilities, and to reduce and avoid threats. Possibilities and threats are motives both for individuals and for the organization, as illustrated in Figure 2.

Possibilities for the individual include climbing the hierarchy of needs for status and success (Maslow 1943). A privileged member of the elite has already satisfied all basic needs in the hierarchy, such as food and clothes, as well as advanced needs such as power and influence. Yet the offender would like to climb higher in the pyramid, into characteristics such as self-realization, admiration by others, fame and improved reputation, recognition, and status (Cleff, Naderer, and Volkert 2013; Hirschi and Gottfredson 1987). To the extent that the offender has a strong motive where financial resources can help climbing, while legitimate means are inconvenient, then white-collar crime might be a convenient option (Pillay and Kluvers 2014; Welsh et al. 2014). High-status individuals strive for fulfillment, self-esteem, and esteem from others. As Agnew (2014:2) formulates it: “crime is often the most expedient way to get what you want” and “fraud is often easier, simpler, faster, more exciting, and more certain than other means of scuring one’s ends.”

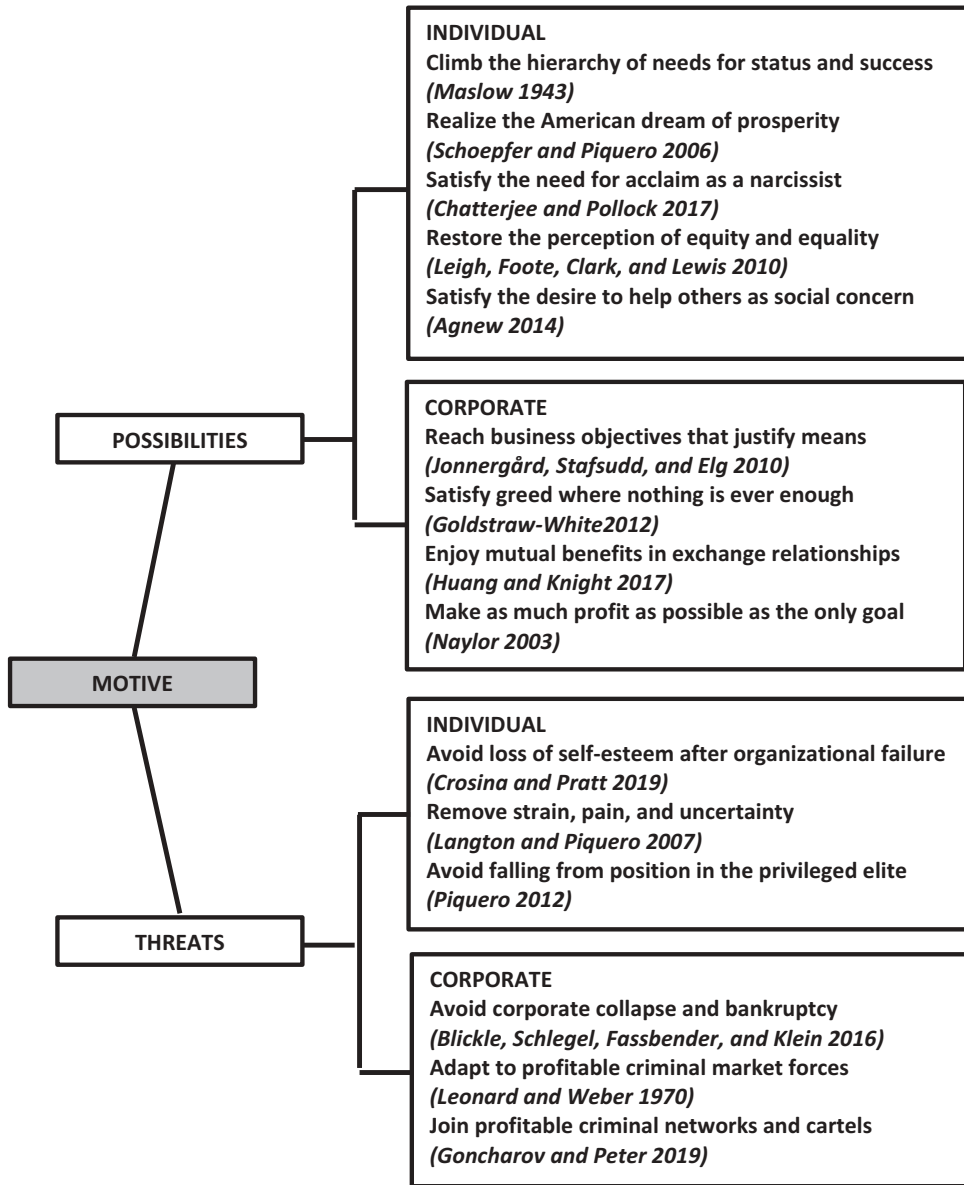


Figure 2. Structural model of motive in convenience theory.

The American dream suggests that the greatest and most satisfying experience in life is to become economically rich, and that everyone can indeed become rich if he or she works hard enough and smart enough (Schoepfer and Piquero 2006). If the belief in the American dream is strong, then financial resources can help directly. If legal means is inconvenient, then white-collar crime might be a convenient option (Pratt and Cullen 2005; Trahan, Marquart, and Mullings 2005).

Some high-status individuals have a need for acclaim as narcissists (Chatterjee and Pollock 2017; Zhu and Chen 2015). If illegal financial gain can help achieve the desired acclaim, narcissists might feel entitled to crime (Nichol 2019). Narcissists exhibit an unusual trust in themselves, believing that they are uniquely special and entitled to more benefits than are legitimately available to them (Galvin, Lange, and Ashforth 2015; Ouimet 2010; Zvi and Elaad 2018).

The desire to restore the perception of equity and equality can motivate financial crime (Leigh et al. 2010). The equity perspective suggests that an executive or other privileged person compares his or her work efforts to another person or group of persons chosen as reference. A situation evaluated being without equity will initiate behavior to remove the feeling of discomfort (Huseman, Hatfield, and Miles 1987; Kamerzde et al. 2014; Martin and Peterson 1987; Roehling, Roehling, and Boswell 2010). If a trusted employee perceives that the norm of reciprocity is violated, then the retaliation principles imply that the emphasis is placed both on the return of benefits and on the return of injuries (Caesens, Nguyen, and Stinglhamber 2019).

Agnew (2014) introduced the motive of social concern and crime, where there is a desire to help others, and thus moving beyond the assumption of simple self-interest. However, as argued by Paternoster, Jaynes, and Wilson (2018), helping others can be a self-interested, rational action that claims social concern.

Possibilities for the corporation include reaching business objectives by ignoring whether or not means are legitimate or illegitimate (Campbell and Göritz 2014; Jonnergård, Stafssudd, and Elg 2010; Kang and Thosuwancho 2017). Ends simply justify means that might represent a crime. It may be so important to have a bottom line in accounting that satisfies investors and others that crime emerges as acceptable. Welsh and Ordonez (2014) and Welsh et al. (2019) found that high-performance goals cause unethical behavior. Dodge (2009:15) suggests that tough rivalry among executives makes them commit crime to attain goals: "The competitive environment generates pressures on the organization to violate the law in order to attain goals."

Corporate greed implies that the organization is never satisfied, as it always wants more profit (Goldstraw-White 2012). Greed is a socially constructed need and desire that can never be completely covered or contended. There is a strong preference to maximize wealth for the corporation, possibly at the expense of violating the laws, rules, and guidelines. Economic greed is a strong motive for financial crime (Bucy et al. 2008; Hamilton and Micklethwait 2006).

Corporations enter into exchange relationships with suppliers, customers, banks, consultants, and others. Exchanges can be thought of as discrete events nested within continuous relationships that are developing and changing over the course of time. Reciprocity such as kickbacks might be natural according to expectations in an exchange relationship to secure future business possibilities (Huang and Knight 2017).

Finally, in the motive of possibilities for corporations, making as much profits as possible might be the ultimate goal (Naylor 2003). Rather than viewing profits as an enabler to invest and expand, profits as such might be the final goal in itself. Financial crime can be an attractive strategic decision (Lopez-Rodriguez 2009; Menon and Siew 2012). Financial crime is a rational decision where advantages exceed disadvantages (Barry and Stephens 1998; Hefendehl 2010; Lyman and Potter 2007).

Moving down in Figure 2 to threats, there are again theoretical perspectives on motives at the individual as well as the corporate level. As argued by Crosina and Pratt (2019), organizations can foster deep bonds among their members, whether in the form of person-organization fit, organizational commitment, organizational identification, or some other type of attachment. Organizational failure in the form of bankruptcy is not only a threat to personal income and status. Failure can also cause organizational mourning that is negative feelings following the loss of the organization. Fighting for the survival of the organization can become a strong motive for financial crime.

The strain perspective has become one of the leading theoretical explanations for crime (Agnew 2005, 2012; Cleff, Naderer, and Volkert 2013; Froggio and Agnew 2007; Hoffmann 2002; Langton and Piquero 2007; Ngo and Paternoster 2016). A range of factors influence whether individuals cope with strains through crime (Thaxton and Agnew 2018:888): "Criminal coping is said to be most likely among those with poor coping skills and resources, little social support, low social control, beliefs favorable to crime, and criminal associates, and opportunities for crime."

Many top executives and other members of the elite in society have a fear of falling from their positions (Piquero 2012). The fear of falling perspective suggests that the motivation for financial crime by white-collar offenders is the fear of losing what one has worked so hard to achieve. The fear

of losing and falling from grace can stimulate illegal behavior to survive as a member of the elite in society (Kouchaki and Desai 2015; Wood and Alleyne 2010).

The threat of corporate collapse and bankruptcy might cause exploration and exploitation of illegal avenues to survive, where moral panic can occur (Chattopadhyay, Glick, and Huber 2001; Kang and Thosuwanchot 2017). The survival of the corporation can become so important that no means are considered unacceptable in the current situation (Blickle et al. 2006). Sometimes, fraud and corruption are considered temporary measures to recover from a crisis (van der Geest, Weisburd, and Arjan 2017), where the measures will be terminated when the crisis is over. Financial balance is a strong motive for corporate economic crime (Brightman 2009).

In some markets, the only way to survive is to implement financial practices similar to the ones applied by competitors (Leonard and Weber 1970). If corruption is the name of the game, every participant on the market has to provide bribes to stay in business (Berghoff 2018; Bradshaw 2015). Threats from monopolies are a strong motive for financial crime (Chang, Lu, and Chen 2005).

Similarly, if a cartel is the name of the game, the only way to survive might be to join the cartel, where cartel members divide markets among themselves (Goncharov and Peter 2019).

### **Structural model of organizational opportunity**

The opportunity dimension of convenience theory focuses on opportunities that the offender has to commit and conceal white-collar crime. Committing financial crime might be convenient because of the offender's status and legitimate access to resources. Concealing financial crime might be convenient because of decay, chaos, and collapse.

Disorganized institutional deterioration causes decay, lack of oversight and guardianship causes chaos, and criminal market structures cause external collapse. External market collapse creates similar opportunities to internal decay and chaos, as ignorance of laws and rules takes place without anyone noticing or reacting. Figures 3 and 4 illustrate the opportunity themes to commit and conceal financial crime.

Executives and others in the elite may use language that followers do not necessarily understand. Followers nevertheless trust executive messages. Language shapes what people notice and ignore (Fabrizio, Pfeffer, and Sutton 2005), and language is a window into organizational culture (Holt and Cornelissen 2014; Srivastava and Goldberg 2017; Weick 1995). Offender language can cause obedience among followers (Mawritz et al. 2017).

Some offenders know that they are too big to fail and too powerful to jail (Pontell, Black, and Geis 2014; Schnatterly, Ashley Gangloff, and Tuschke 2018). They are too important to blame (Eberly et al. 2011; van Slyke and Bales 2012). They enjoy high social status in privileged positions. White-collar offenders "are now regarded as the untouchables, too well-heeled and powerful to lock up" (Hausman 2018:381). Katz (1979) found that financial crime higher up in the organization will be ignored to a larger extent than lower down in the organization, or blame is allocated elsewhere (Keaveney 2008; Lee and Robinson 2000; Sonnier, Lassar, and Lassar 2015). Campbell and Göritz (2014) found that leaders in corrupt organizations will argue that corruption is normal.

White-collar offenders can use humor to distract attention from their crimes. Offender humor distraction as suggested by Yam et al. (2018) implies that potential white-collar offenders can influence the organizational opportunity structure by aggressive humor. Aggressive humor is a negatively directed style of humor that an individual carries out at the expense and detriment of one's relationships with others.

The perspective of power inequality suggests that, for example, family members in family firms wield significant influence in their firms. Family members often have legitimate access to firm resources that nonfamily executives in the firm cannot question (Patel and Cooper 2014). Kempa (2010) found that white-collar offenders have unlimited authority to get it the way they want.

White-collar crime can be distinguished from ordinary crime ("street crime") based on the status of offenders, their access to legitimate professions, the common presence of an organizational form, and the extent of the costs and harmfulness of such crime. While street criminals hide themselves after an offense,



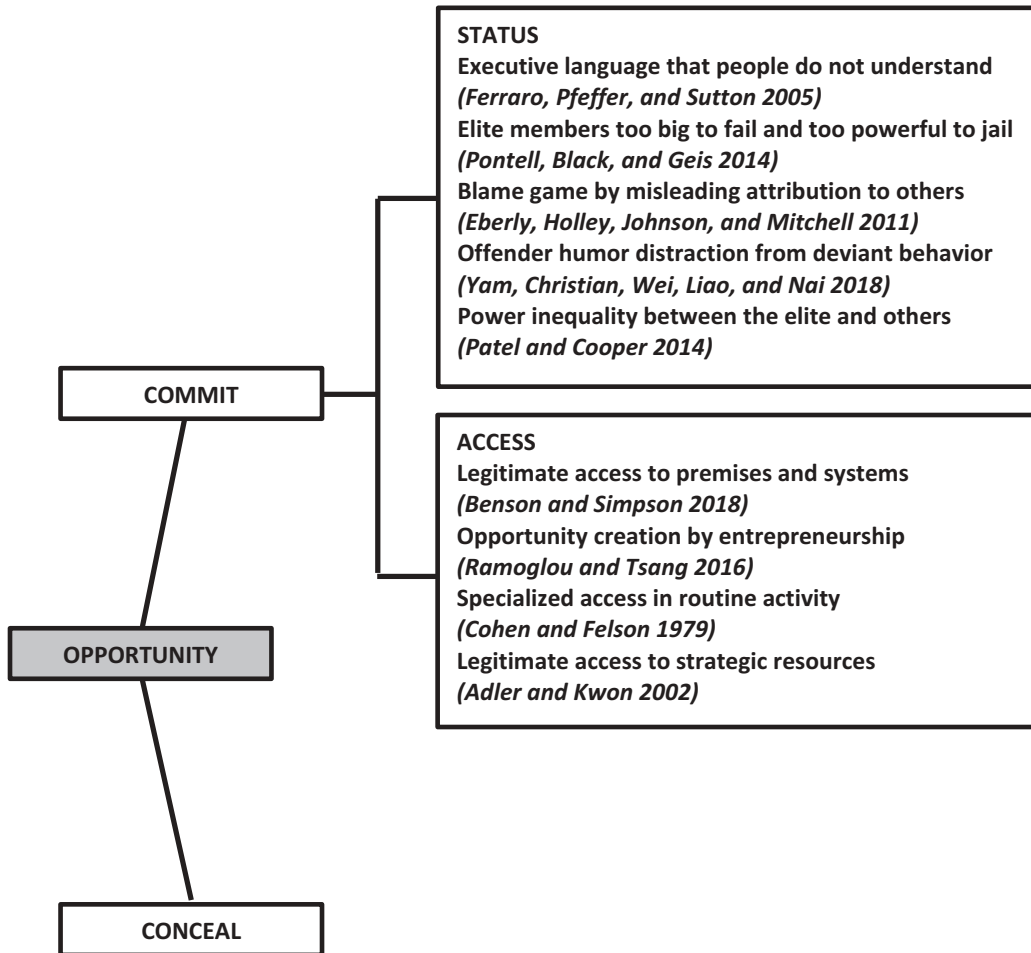


Figure 3. Structural model of opportunity in convenience theory (part 1:2).

white-collar criminals hide the offense while staying in the same positions. This is because they have legitimate access to premises and systems to commit financial crime (Benson and Simpson 2018).

High social status in privileged positions is sometimes associated with entrepreneurship, where an entrepreneurial individual can create opportunities for deviant behavior (Ramoglou and Tsang 2016). The entrepreneurship perspective emphasizes that entrepreneurs discover and create innovative and entrepreneurial opportunities (Smith 2009; Tonoyan et al. 2010; Welter et al. 2017). Criminal entrepreneurs actualize illegal opportunities in the shadow economy (McElwee and Smith 2015).

Specialized access in the routine activity perspective suggests that crime is convenient since there is an absence of a capable or moral guardian at the workplace, where white-collar crime “directly arises out of the routines of everyday life” (Huisman and van Erp. 2013:1179). The absence of a likely guardian represents a facilitator for crime (Cohen and Felson 1979).

A white-collar offender has typically legitimate and convenient access to resources to commit crime (Adler and Kwon 2002; Füss and Hecker 2008; Huisman and van Erp. 2013; Lange 2008; Pinto, Leana, and Pil 2008; Reyns 2013). A resource is an enabler applied and used to satisfy human and organizational needs. A resource has utility and limited availability. According to Petrocelli, Piquero, and Smith (2003), access to resources equates access to power. Other organizational members are losers in the competition for resources (Wheelock, Semukhina, and Demidov 2011). In the conflict perspective suggested by Petrocelli, Piquero, and Smith (2003), the upper class in



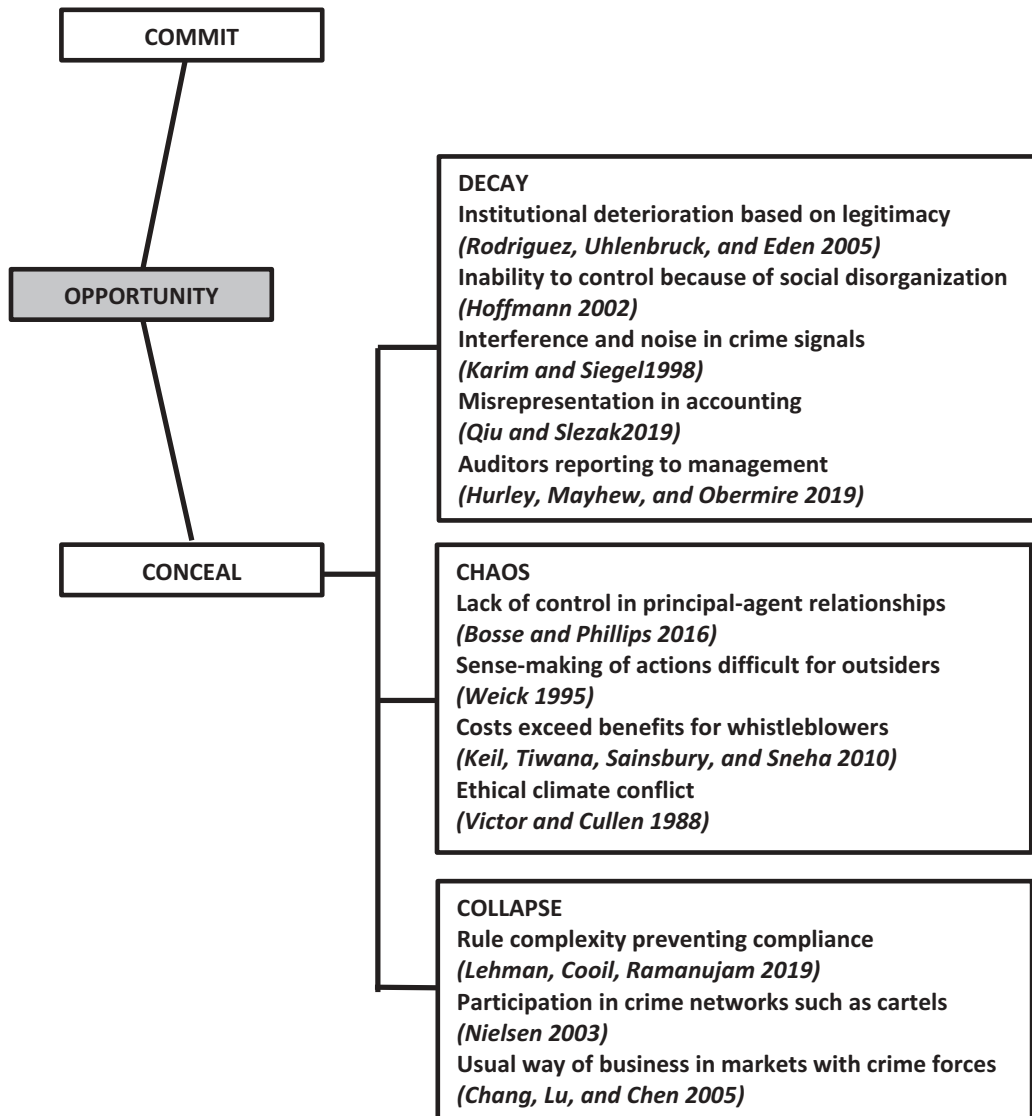


Figure 4. Structural model of opportunity in convenience theory (part 2:2).

society exercises its power and controls the resources. Valuable resources are typically scarce, unique, not imitable, not transferrable, combinable, exploitable, and not substitutable.

Moving to Figure 4 addressing the concealment of financial crime, the first topic is decay in the form of institutional deterioration (Barton 2004; van Donk and Molloy 2008). Institutional deterioration improves conditions of convenience for corruption and other forms of financial crime (Kostova, Roth, and Tina Dacin 2008; Pinto, Leana, and Pil 2008; Rodriguez, Uhlenbruck, and Eden 2005). Institutional deterioration can occur conveniently because of external legitimacy where deviance is the norm. An offender's actions have a superficial appearance of legitimacy also internally, since both legal and illegal actions in the company occur in a manner characterized by disorganization (Benson and Simpson 2018). Conventional mechanisms of social control are weak and unable to regulate the behavior within the organization (Pratt and Cullen 2005). Concealment of crime occurs conveniently by simply disappearing among other seemingly legitimate transactions.

Social disorganization implies that the ability of social bonds to reduce delinquent behavior is absent (Hoffmann 2002; Onna and Denkers 2019). Differential reinforcement of crime convenience develops over time as individuals become vulnerable to various associations and definitions conducive to delinquency.

Misconduct and crime can be hard to detect, because noise often surrounds and confuses signals of deviant behavior. Karim and Siegel (1998) define four possible outcomes in the decision matrix of an observer. First, the observer notices a noise signal when it is a crime signal (called a miss). Second, the observer notices a crime signal when it is a crime signal (called a hit). Third, the observer notices a noise signal when it is a noise signal (called a correct identification). Fourth, the observer notices a crime signal when it is a noise signal (called a false alarm). The more false alarms and misses, the greater the opportunity is successfully to conceal white-collar crime. Szalma and Hancock (2013) found that control functions typically have low signal alertness, and that such functions lack the ability to recognize and interpret patterns in signals.

Misreporting in accounting is often a convenient way of concealing illegal transactions (Qiu and Slezak 2019). Lack of transparency makes concealment in accounting convenient (Davidson, Dey, and Smith 2019; Goncharov and Peter 2019). Managers can withhold bad news in accounting misrepresentation (Bao et al. 2019). Balakrishnan, Blouin, and Guay (2019) found that reduced corporate transparency in accounting is associated with increased corporate tax aggressiveness.

The failure of many auditors to conduct substance reviews enables continued concealment and concealing of illegal transactions. Auditors are supposed to serve as gatekeepers to protect shareholders and other stakeholders, but they are often hired and controlled by corporate management (Hurley, Mayhew, and Obermire 2019). Reporting fraud to public authorities will also harm auditors (Mohliver 2019:316):

As organizations, audit firms are often severely penalized for client malfeasance. Yet the individual auditors working for these firms are susceptible to “motivated blindness” stemming from conflicts of interest that bias their moral judgment toward choices that help their clients.

Shadnam and Lawrence (2011) found that morale collapse increases the tendency to financial crime. In fact, criminal actions might be institutionalized by repetition (Hatch 1997). Dion (2008) found that the larger the corporation, the less deterrence effect from laws on financial crime, which may have to do with increased convenience in concealing crime.

Lack of oversight and guardianship causes chaos. The agency perspective suggests that a principal is often unable to control an agent who does work for the principal. The agency perspective assumes narrow self-interest among both principals and agents. The interests of principal and agent tend to diverge, they may have different risk willingness or risk aversion, there is knowledge asymmetry among the two parties, and the principal has imperfect information about the agent’s contribution (Bosse and Phillips 2016; Chrisman et al. 2007; Pillay and Kluvers 2014; Williams 2008). According to principal-agent analysis, exchanges can encourage illegal gain for both principal and agent.

Concealing crime is convenient also because others than the offender are incapable of making sense of actions that have occurred (Weick 1995). People tend to trust what has been done based on the authority position occupied by the offender. Sense making links to crime signal detection by the challenge of perceiving and understanding a crime signal versus a noise signal, as discussed above. People without experience are unable to make sense of weak signals from white-collar offenders. They are not able to frame or categorize through words what the signal is about (Holt and Cornelissen 2014).

Even when an observer believes to have noticed a crime signal, the observer can be reluctant to report the observation (Bjørkelo et al. 2011; Bussmann, Niemeczek, and Vockrodt 2018; Mpho 2017). In most countries, there are no benefits from reporting misconduct and crime in the organization (Brown, Hays, and Stuebs 2016; Keil et al. 2010). Rather, retaliation and reprisals can be the result of the observer (Mesmer-Magnus and Viswesvaran 2005; Rehg et al. 2009; Shawver and Clements 2019). Therefore, white-collar crime can remain conveniently concealed even when it has been observed by others (Bussmann, Niemeczek, and Vockrodt 2018).

The ethical climate can be another element of the opportunity structure for white-collar crime. The ethical climate perspective defines five distinct climate types within organizations, among them the instrumental climate (Victor and Cullen 1988). The instrumental climate is where Murphy and Free (2015) believe fraud is most likely to occur. Instrumental means that executives and other privileged individuals in the organization tend to prioritize decisions that either provide personal benefits or serve the organization's interests with little or no regard for ethical considerations. The climate can encourage corruption and fraudulent behavior as normal and acceptable (Murphy and Dacin 2011).

The final topic in Figure 4 is collapse from rule complexity preventing compliance (Lehman, Cooil, and Ramanujam 2019), participation in crime networks such as cartels (Nielsen 2003), and financial crime as the usual way of business in markets with crime forces (Chang, Lu, and Chen 2005). Collapse represents a convenient situation for everybody ready to commit white-collar crime.

Rule complexity can create a situation where nobody is able to tell whether or not an action represented a criminal offense. It is impossible to understand what is right and what is wrong. Some laws, rules, and regulations are so complex that compliance becomes random. The regulatory legal environment is supposed to define the boundaries of appropriate organizational conduct. However, legal complexity is often so extreme that even specialist compliance officers struggle to understand what to recommend to business executives in the organizations (Lehman, Cooil, and Ramanujam 2019). Business executives can thus find the large gray zone in legal matters a convenient space for misconduct and crime.

Monopolies, cartels, and crime networks do not only represent threats in the motivational dimension of convenience theory (Chang, Lu, and Chen 2005; van der Geest, Weisburd, and Blokland 2017). For deviant members of the elite, monopolies, cartels, and crime networks can represent attractive avenues for extra profits (Goncharov and Peter 2019; Leonard and Weber 1970). Participation in criminal networks can be attractive (Nielsen 2003), especially if criminogenic market symptoms cause markets with crime forces to be the usual way of doing business (Chang, Lu, and Chen 2005).

### **Structural model of personal willingness**

The personal willingness dimension of convenience theory focuses on the willingness for deviant behavior among white-collar offenders. Personal willingness for deviant behavior implies a positive attitude toward violating social norms, including formally enacted laws, rules, and regulations (Aguilera, Judge, and Terjesen 2018). Deviance is a term to describe behavior that contravenes accepted norms, values, and ethical standards (Smith and Raymen 2018). Deviance is "the failure to obey group rules" (Becker 1963:8). Deviance is "a form of behavior that violates organizational norms and that consequently negatively impacts the well-being of the organization and its members" (Michalak and Ashkanasy 2013:20). Deviance is detrimental to organizational performance in several ways, including damaged reputation, exposure to lawsuits, and financial loss (Dilchert et al. 2007).

The willingness can either be based on an active choice to commit and conceal crime, or on the perception of personal innocence when committing and concealing crime. Figure 5 lists theoretical contributions supporting the choice perspective by identity, rationality, and learning, while Figure 6 lists theoretical contributions supporting the innocence perspective by justification and neutralization.

The powerful and wealthy in the upper class of society define their own identity in terms of what is right and what is wrong for them. If they themselves break their own laws, then there is a need to change the laws rather than punish law violators (Petrocelli, Piquero, and Smith 2003). The rich and mighty people can behave like robber barons, because they make the laws and because they control law enforcement. White-collar offenders argue that laws are there to protect the powerful (Schwendinger and Schwendinger 2014). The ruling class does not consider white-collar offenses as regular crime, and certainly not similar to street crime. Rather, the conflict perspective suggests that the upper class defines laws that the lower classes are to obey.

Narcissistic identification is a special type of narcissism, where the offender sees little or no difference between self and the corporation. The company money is personal money that can be

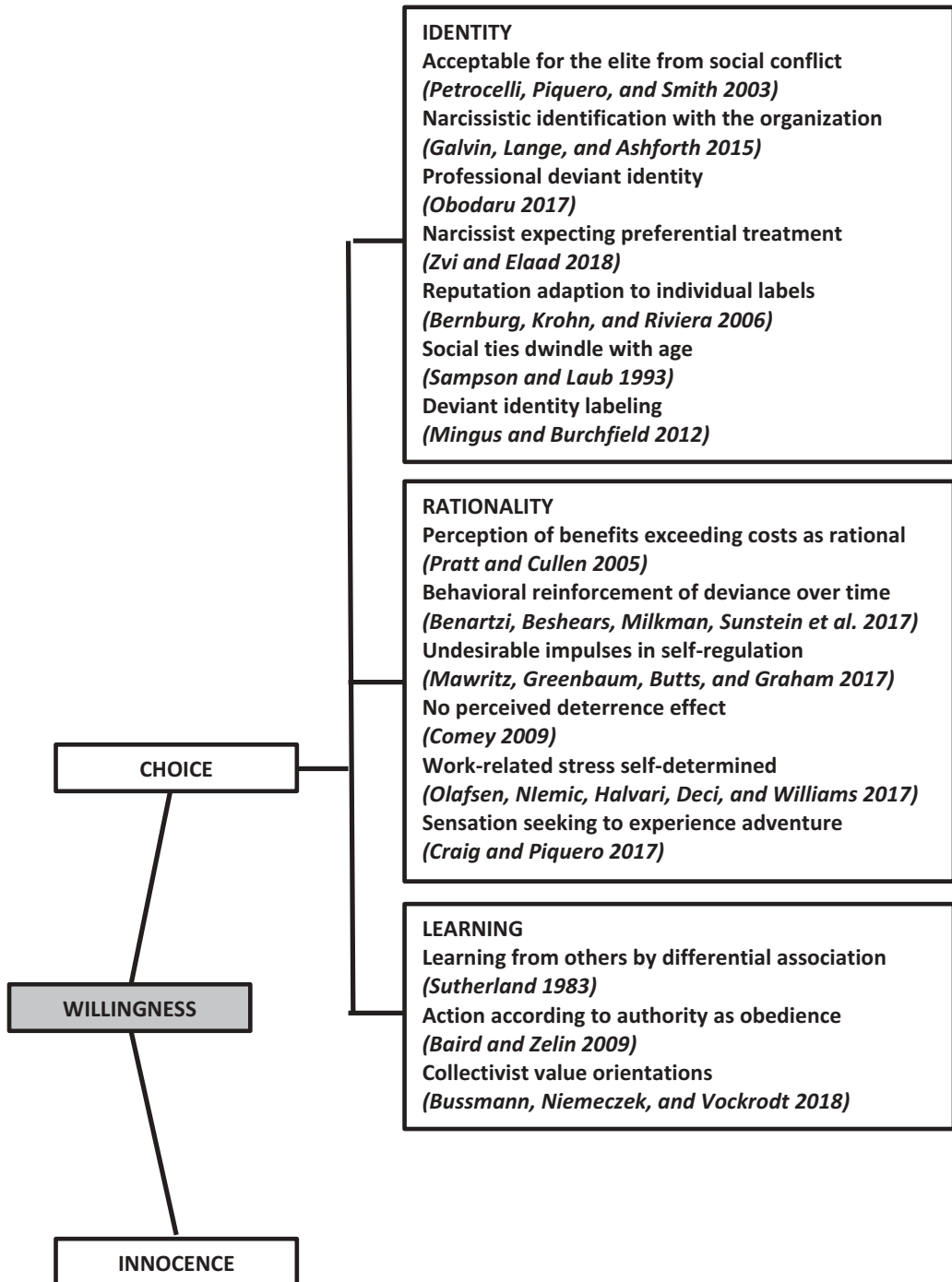


Figure 5. Structural model of willingness in convenience theory (part 1:2).

spent whatever way the narcissist prefers (Galvin, Lange, and Ashforth 2015). A pervasive pattern of grandiosity, need for admiration, and empathy deficit characterize narcissism.

While grandiosity and admiration belong to the motivational dimension of convenience theory, empathy deficit belongs to the willingness dimension of convenience theory where the offender

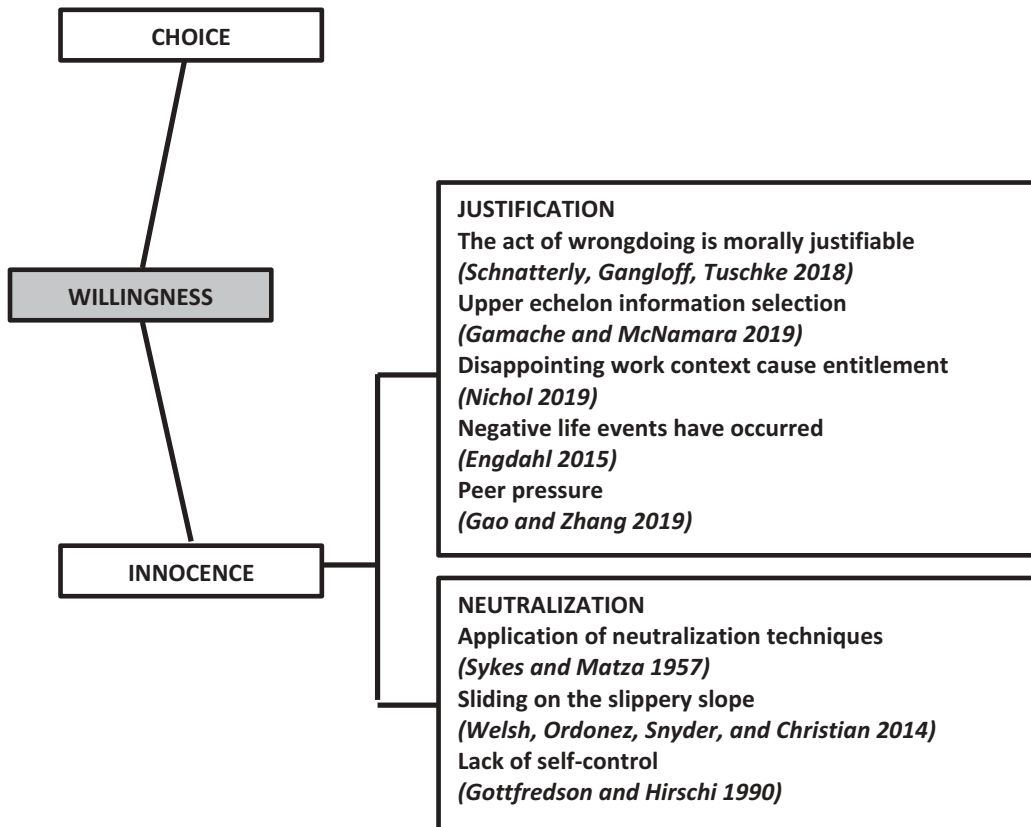


Figure 6. Structural model of willingness in convenience theory (part 2:2).

possesses a sense of entitlement (Nichol 2019). The offender shows unreasonable expectations to receive and obtain preferential treatments (Zvi and Elaad 2018).

Some white-collar offenders take on a professional deviant identity (Obodaru 2017). The identity perspective suggests that individuals develop professional identities where they commit to a chosen identity. Deviant behavior finds an anchor in a person's professional identity. The deviant identity person is increasingly likely to become involved in social groups that consist of social deviants and unconventional others without feeling any doubt or regret since the behavior is in accordance with the identity label glued to the person also by others (Bernburg, Krohn, and Rivera 2006).

Social ties to the corporation can dwindle with age, making the offender reluctant to consider the welfare of the organization or its members. The age-graded perspective of informal social control assumes that social ties can dwindle in later stages of life (Sampson and Laub 1993). There is a lack or absence of severity in obligations and restraints, so the only relevant choice to make is what benefits the offender.

Deviant identity labeling implies that the label of deviant, and the stigma that comes with such a label, may cause the person to act in accordance with that label (Mingus and Burchfield 2012). The offender accepts a deviant identity and acts accordingly (Crank 2018).

The choice perspective of rationality in Figure 5 addresses offenders' comparison of benefits from crime with the costs of crime. The rational choice assumption about offending is based on a normative foundation where advantages and disadvantages are subjectively compared (Müller 2018).

It is considered rational to commit crime if benefits exceed costs. Individual preferences thus determine whether the crime is committed (Pratt and Cullen 2005). The greater benefits of crime and the less costs of crime, the more attractive it is to commit criminal acts. According to Berghoff

and Spiekermann (2018:293), potential white-collar offenders “act on cost-benefit calculations involving the expected utility, the likelihood of being caught, and punishment costs.”

Offenders can reinforce their deviant behavior over time as they perceive misconduct and crime as normal and thus acceptable. The nudge perspective by Benartzi et al. (2017) suggests that behavioral reinforcement of deviance over time alters individuals’ behavior in a voluntary manner.

Mawritz et al. (2017) argue that the choice of crime might happen as the result of undesirable impulses in self-regulation. Individuals possess varying and limited self-regulatory resources that inhibit certain responses, while allowing for other responses. Inhibiting or allowing certain responses may arise from physiological processes, habit, learning, or the unacceptability of being in the situation. When resources that regulate normal self-control and judgment are depleted, individuals may replace such resources with the choice of listening to their own urges and engage in behavior almost unwittingly, using quick, thoughtless responses.

Disappointed executives and employees can feel entitled to deviant behaviors (Nichol 2019). This is in line with the self-determination perspective, which suggests that awareness and attention facilitate the choice of behaviors that coincide with the offender’s values, needs, and interests (Olafsen 2017; Olafsen et al. 2017). Work contexts that individuals do not find supportive of basic psychological needs are leading to disloyal executives and employees.

The choice of crime can also be caused by sensation seeking. Craig and Piquero (2017) suggest that the willingness to commit financial crime by some white-collar offenders has to do with their inclination for adventure and excitement. Offenders are not only seeking new, intense, and complicated experiences and sensations, as well as exciting adventures, they are also accepting the legal, physical, financial, and social risks associated with these adventures. They attempt to avoid boredom by replacing repetitive activities such as regular meetings with thrill and adventures. They search for risky and exciting activities and have a distaste for monotonous situations.

The final theme in Figure 5 is learning where learning from others by differential association was introduced by Sutherland (1983), who coined the term white-collar crime several decades earlier. The differential association perspective suggests that offenders associate with those who agree with them, and distance themselves from those who disagree. The choice of crime is thus caused by learning from others with whom offenders associate.

The choice of crime can also be the consequence of obedience, where the offender has learned that obedience is more preferable than disobedience. Obedience in human behavior is a form of social influence receipt in which a person learns how to adhere to instructions or orders from a person of authority (Baird and Zelin 2009; Hollow 2014).

The final choice perspective in Figure 5 is collectivist value orientations, where offenders do what they think others are doing. Bussmann, Niemeczek, and Vockrodt (2018:256) argue that studies have shown a significant relationship between the collectivist value orientations in a country and its degree of corruption: “Such values encourage patronage along with the formation and stabilization of exclusive and corrupt networks.”

Figure 6 illustrates the innocence theme in personal willingness for deviant behavior. While Figure 5 lists perspectives where offenders make the choice of crime, Figure 6 lists perspectives where offenders justify what they have done and neutralize their own guilt feelings. Schnatterly, Ashley Gangloff, and Tuschke (2018) found that offenders may explain their acts of wrongdoing as morally justifiable. They found that deviant chief executive officers (CEOs) in particular can refer to pressures and other circumstances that justify their white-collar crime. Pressure to engage in wrongdoing can originate from forces outside of the organization, such as competition and active investors. External forces that provide justification to commit or facilitate wrongdoing include industry cultures and norms. A focus on risk taking increases the scope of potential results, while at the same time allowing for more freedom with regard to means (including wrongful means) to reach desired goals.

Individuals have different perspectives on their own past, present, and future time dispositions. Gamache and McNamara (2019:923) suggest that offenders in the upper echelon who mainly focus

on their present time dispositions in their information selection are more inclined to justify their wrongdoing since they have “the proclivity to act impulsively, move quickly with current opportunities, and consider current issues when making decisions.”

A white-collar offender can justify wrongdoing by claiming entitlement to action because of a disappointing work context (Nichol 2019). Engdahl (2015) suggests that negative life events can serve as a justification for white-collar crime. The opinion of innocence can be justified by peer pressure, where the offender claims that the offense had to take place because a person with authority had told the offender to do so (Gao and Zhang 2019).

The final theme in Figure 6 is concerned with the lack of guilt feeling by means of neutralization. Sykes and Matza (1957) introduced a number of neutralization techniques that have been expanded in recent years (Jordanoska 2018; Siponen and Vance 2010): disclaim responsibility for crime, refuse damage from crime, refuse victim from crime, condemn those who criticize, apologize by higher loyalties, claim blunder quota, claim legal mistake, claim normality of action, claim entitlement to action, claim solution to dilemma, argue necessity of crime, claim role in society, perceive being victim of incident, gather support for behavior, and claim rule complexity (Schoultz and Flyghed 2016, 2019).

Sliding on the slippery slope can make the offender feel innocent, as the offender did not notice ending up on the wrong side of the law (Welsh et al. 2014). Arjoon (2008:78) explains slippery slope in the following way: “As commonsense experience tells us, it is the small infractions that can lead to the larger ones.” A series of small infractions gradually increase over time. Committing small indiscretions over time gradually leads people to complete larger unethical acts that they otherwise would have judged impermissible (Murphy and Dacin 2011; Pettigrew 2018).

Lack of self-control is the final innocence perspective in Figure 6. As argued by Gottfredson and Hirschi (1990), human behavior finds innocence in the self-centered quest for satisfaction and avoidance of suffering.

## Conclusion

The emerging theory of convenience opens up new avenues for white-collar crime research. By accumulating and integrating well-known perspectives on white-collar offenders from management and criminology, researchers can explore both theoretical and empirical paths to develop new insights into the phenomenon of elite members violating laws for personal and organizational economic benefit.

## Notes on contributor

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