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# Convenience Orientation and White-Collar Criminogenity: An Empirical Study

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## ABSTRACT

The theory of convenience suggests that white-collar crime is committed in situations where alternative legitimate actions to avoid problems are more painful and stressful. The extent to which individuals in privileged positions choose to break the law in difficult situations is dependent on their convenience orientation. For example, people with a strong convenience orientation can have a tendency to believe that bankruptcy might be avoided through tax evasion and bank fraud. However, the empirical study in this article provides limited support for the suggestion that convenience orientation has a direct influence on the propensity to crime in terms of criminogenity. Rather, there can be several statistically significant effects from convenience that are indirectly related to criminogenity. The most significant effect is that more conveniently oriented respondents believe that financial crime can solve problems and contribute to exploit possibilities.

*Keywords:* Convenience theory, white-collar crime, deviant behavior, organizational opportunity.

**Note on contributor:** Petter Gottschalk is professor in the department of leadership and organizational behavior at BI Norwegian Business School in Oslo, Norway. He has been the chief executive officer (CEO) at several companies including ABB Datacables and Norwegian Computing Center. Dr. Gottschalk has published extensively on internal investigations, knowledge management, fraud examination, financial crime, police investigations, organized crime, and white-collar crime. He has developed the theory of convenience as an integrated explanation of white-collar offence occurrences.

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## ABSTRACT

The theory of convenience suggests that white-collar crime is committed in situations where alternative legitimate actions to avoid problems are more painful and stressful. The extent to which individuals in privileged positions choose to break the law in difficult situations is dependent on their convenience orientation. For example, people with a strong convenience orientation can have a tendency to believe that bankruptcy might be avoided through tax evasion and bank fraud. However, the empirical study in this article provides limited support for the suggestion that convenience orientation has a direct influence on the propensity to crime in terms of criminogenity. Rather, there can be several statistically significant effects from convenience that are indirectly related to criminogenity. The most significant effect is that more conveniently oriented respondents believe that financial crime can solve problems and contribute to exploit possibilities.

## INTRODUCTION

White-collar criminality is defined as financial crime committed by members of the elite in the course of their profession by abuse of power and trust (Benson and Simpson 2015; Comey 2009; Dearden 2017; Piquero 2012). White-collar crime propensity is influenced by a number of factors such as greed (Goldstraw-White 2012), strain (Langton and Piquero 2012), goal orientation (Jonnergård et al. 2010), neutralization (Sykes and Matza 1957), morality (Craig, 2018), and differential association (Sutherland 1983). The theory of convenience integrates a number of theoretical perspectives on white-collar criminality into three dimensions: motive, opportunity, and willingness (Gottschalk 2017).

Convenience orientation is defined as a person's preference for actions that involve saving of time and effort, avoidance of uncertainty and pain, and postponement of potential problems and conflicts (Berry et al. 2002; Chen and Nadkarni 2017; Collier and Kimes 2012; Farquhar and Rowley 2009; Mai and Olsen 2016; Sundström and Radon 2015). The theory of convenience suggests that convenience orientation influences criminogenity in crime

propensity among members of the elite. The theory suggests that members of the elite will have a stronger propensity to white-collar crime when their convenience orientation rises. In this paper, we want to explore this link between convenience orientation and white-collar criminogenicity by addressing the following research question: *To what extent does convenience orientation influence white-collar criminogenicity?*

This research is important, since combatting white-collar offending can be matter of making financial crime less attractive as compared to alternative actions in times of possibilities and threats. Convenience is a relative concept, where a decline in the convenience for illegal decisions implicitly causes relative increase in the convenience for legal decisions.

## LITERATURE REVIEW

Convenience orientation is conceptualized as the value that individuals and organizations place on actions with inherent characteristics of saving of time and effort, as well as avoidance of uncertainty, pain and suffering. Convenience orientation can be considered a value-like construct that influences the choice of alternative actions when faces with possibilities and threats (Mai and Olsen 2016). The basic elements in convenience orientation are executives' and other privileged individuals' attitudes toward the saving of time, effort, and discomfort in the planning, action and achievements of goals. A convenience-oriented person is one who seeks to accomplish a task in the shortest time with the least expenditure of human energy (Berry et al. 2002). Convenience comes at a potential cost to the offender I terms of the likelihood of detection and future punishment. In other words, reducing time and effort now entails a greater potential for future cost. "Paying for convenience" is a way of phrasing this proposition (Farquhar and Rowley 2009).

Convenience in the decision-making process is not only concerned with one alternative being more convenient than another one. Convenience is also concerned with the extent to which an

individual collects information about more alternatives and collects more information about each one (Sundström and Radon 2015). Convenience represents a time and effort component related to the complete illegal transaction process or processes (Collier and Kimes 2012).

How privileged individuals in the elite think and feel about time and effort varies. Chen and Nadkarni (2017) found that many chief executive officers (CEOs) can be characterized by time urgency where they have the feeling of being chronically hurried.

White-collar crime is financial crime for the benefit of individuals (occupational crime) and organizations (corporate crime). Offenders who abuse their positions of trust and influence in their privileged occupational roles for financial gain commit white-collar crime. Motives for white-collar crime include greed, possibilities, and avoidance of threats such as bankruptcy (Comey 2009; Dearden 2017; Piquero 2012; Sutherland 1983). White-collar crime is enabled in an organizational context where offenses can be carried out and concealed among legal activities. Offenders have legitimate access to the organization and resources in the organization (Benson and Simpson 2015).

The theory of convenience explains white-collar crime in three dimensions (Gottschalk 2017). First, there is a financial motive for illegal profit. Next, there is an organizational opportunity to commit and conceal crime. Finally, there is willingness for delinquency in the behavioral dimension. Occupational criminals have a personal motive for financial gain that can be caused by both threats and possibilities. Divorce and separation, collapse in the housing market, gambling debt, and large hospital bills are just a few examples where threats can create a motive for financial crime at work. Greed on the other hand, is possibility driven, where greed is defined as a lack of satisfaction with whatever you have already. A greedy person always wants more (Godstraw-White 2012). Facing strain, greed or other situations, an illegal activity can represent a convenient solution to a problem that the individual or the organization otherwise find difficult or even impossible to solve.

In the organizational dimension, Benson and Simpson (2015) suggest that the organizational opportunity to commit white-collar crime manifests itself through the following three characteristics: (1) the offender has lawful and legitimate access to the premises and systems where crime is committed; (2) the offender is geographically separated from his victim; and (3) criminal acts appear to be legitimate business. While corporate crime typically satisfies all three criteria, occupational crime may not satisfy the second criterion, because the most frequent victim is the employer. A fourth characteristic for both corporate and occupational crime is the availability of resource to conceal crime and delete all traces of the crime. Concealment is an important aspect of white-collar crime. In traditional crime, criminals go hiding. In white-collar crime, the offense is hidden. Concealment is also important in another context for occupational offenders, which is not the case for corporate offenders. Since the occupational offender has personal financial gain, the individual has to avoid detection and possible confiscation. Sometimes tax havens and faithful family and friends are means to succeed in such efforts to make crime convenient.

In the behavioral dimension, neutralization is a key component that causes willingness to commit occupational crime (Sykes and Matza 1957). Offenders claim that they cause no harm to any victims at all. In addition to neutralization lack of self-control stands out as a key characteristic of offenders (Gottfredson and Hirschi 1990).

## RESEARCH MODEL

This paper is concerned with the potential influence from convenience orientation among members of the elite on their propensity to commit white-collar crime. The relationship can be studied in terms of a cause-and-effect influence from convenience orientation on criminogenity as illustrated in Figure 1. To study competing determinants of criminogenity,

the research model in Figure 1 includes all three dimensions of the theory of convenience as well as the perceived severity of white-collar crime.

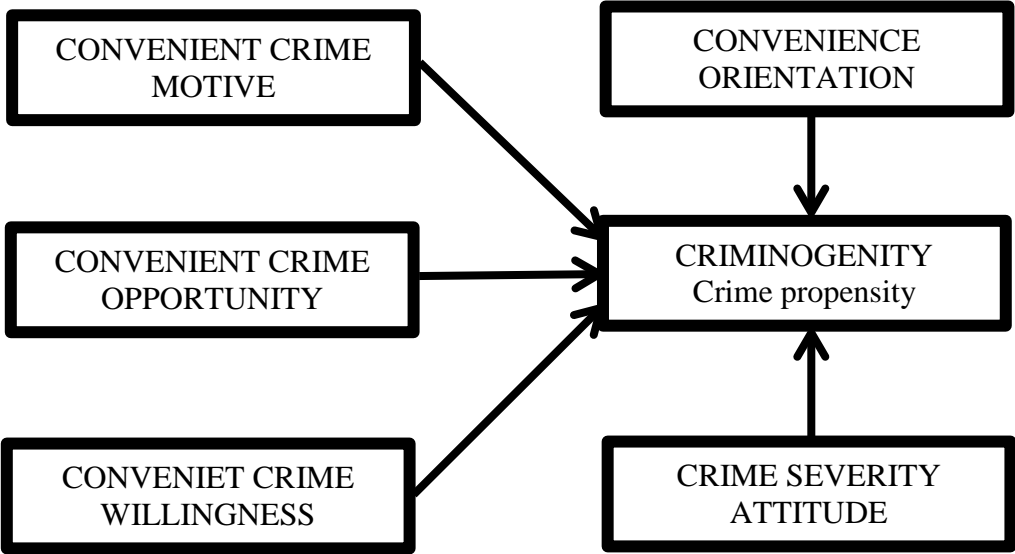


Figure 1 Research model for test of convenience orientation on white-collar criminogenity

Based on the research model, a total of five research hypotheses can be formulated. The first hypothesis is concerned with the key issue in this paper, which is the influence from convenience orientation on criminogenity. Convenience orientation toward illegal actions increases as negative attitudes toward legal actions increase. When it is more convenient to achieve an objective in illegal ways, then more conveniently oriented people in the elite will experience stronger crime propensity (Berry et al. 2002; Chen and Nadkarni 2017; Collier and Kimes 2012; Farquhar and Rowley 2009; Mai and Olsen 2016; Sundström and Radon 2015):

*Hypothesis 1: A greater extent of convenience orientation causes a greater extent of criminogenity.*

The second research hypothesis is concerned with the respondent’s perception of white-collar crime seriousness. Most people think that street criminals should receive harder punishment

because street crime typically includes violence while white-collar crime is typically non-violent offenses. People are more concerned about burglary and physical violence that may hurt them (Dearden 2017):

*Hypothesis 2: A less severe attitude towards white-collar crime causes a greater extent of criminogenity.*

Remaining three hypotheses represent various influences from the theory of convenience on criminogenity. Convenient crime motive is derived from profit drive (Naylor 2003), goal orientation (Jonnergård et al. 2010), social concern (Agnew 2014), hierarchical needs (Maslow 1943), greed (Goldstraw-White 2012), strain (Langton and Piquero 2007), fear of falling (Piquero 2012), American dream (Schoepfer and Piquero 2006), crime forces (Leonard and Weber 1970), narcissism (Chatterjee and Pollock 2017), and exchanges (Huang and Knight 2017):

*Hypothesis 3: A stronger convenient crime motive causes a greater extent of criminogenity.*

Convenient crime opportunity is derived from institutional collapse (Rodriguez et al. 2005), entrepreneurship (Ramoglou and Tsang 2016), legitimate access (Benson and Simpson 2015), principal-agent problems (Eisenhardt 1985), routine activity (Cohen and Felson 1979), social disorganization (Hoffmann 2002), cryptic language (Ferraro et al. 2015), resource access (Adler and Kwon 2002), too big to fail (Pontell et al. 2014), crime attribution (Eberly et al. 2011), lack of crime signal detection (Karim and Siegel 1998), and lack of whistleblowing (Keil et al. 2010):

*Hypothesis 4: A greater extent of convenient crime opportunity causes a greater extent of criminogenity.*

Convenient crime willingness is derived from nudge behavior (Benartzi et al. 2017), misplaced identity (Obodary 2017), lack of self-regulation (Mawritz et al. 2017), misplaced



labels (Bernburg et al. 2006), differential association (Sutherland, 1983), rational choice (Pratt and Cullen 2005), lack of self-control (Gottfredson and Hirschi 1990), lack of perceived deterrence (Comey 2009), obedience (Baird and Zelinj 2009), negative life events (Engdahl 2015), slippery slope (Welsh et al. 2014), neutralization techniques (Sykes and Matza 1957), social conflict (Petrocelli et al. 2003), self-determination (Olafsen et al. 2017), and narcissistic identification (Galvin et al. 2015):

*Hypothesis 5: A greater extent of convenient crime willingness causes a greater extent of criminogenity.*

## RESEARCH METHOD

At BI Norwegian Business School in Oslo, Norway, there is an elective course on *Leadership and Financial Crime* that was attended by 126 sophomore students in in the spring of 2018. A questionnaire was designed to measure their attitudes rather than their tendencies to crime. This approach is not ideal, but it represents an exploratory study of convenience orientation related to white-collar offending. The questionnaire was handed out and filled in during the third hour in class on the first lecture day, so that students had some understanding of the terminology, but no knowledge yet of the contents of the course.

Both the dependent variable criminogenity as well as five independent variables, including convenience orientation, were measured by multiple item scales consisting each of six items. The first independent variable is convenience orientation. Mai and Olsen (2016) measured convenience orientation in terms of a desire to spend as little time as possible on the task, in terms of an attitude that the less effort needed the better, and in terms of a consideration that it is a waste of time to spend a long time on the task. Inspired by their measurement, this research employs the following six-item scale: I spend the least amount of time on a task; the less effort, the better; I always avoid problems; I always avoid conflicts; I always choose

convenient solutions; and the shortest way to the goal is always the best. This research applies a six-point Likert-scale from strongly disagree to strongly agree.

According to Dearden (2007), adults' view on white-collar crime is not very serious. White-collar criminality is generally regarded – by both the public and law enforcement authorities – as a less serious threat compared to traditional street crime. The second independent variable of crime severity attitude was measured on the following six-item scale: Drunken driving is worse than financial crime; material damage is worse than financial crime; bribery in corrupt countries should be allowed; there is not much financial crime; financial crime is not particularly harmful; and few are harmed by financial crime.

The third independent variable of convenient crime motive as a dimension in convenience theory was measured on the following six-item scale: Bankruptcy can be avoided by tax evasion; forced sale of cottage can be avoided by embezzlement; housing can be financed by bank fraud; contract abroad can be secured by corruption; better prices can be achieved by participating in a cartel; and profit can be obtained by insider trading in shares.

The fourth independent variable of convenient crime opportunity as a dimension of convenience theory was measured on the following six-item scale: It is easy to commit financial crime in organizations; it is easy to hide financial crime in organizations; it is difficult to disclose financial crime; it is difficult to blow the whistle on financial crime; it is difficult to control senior executives, and organizations are not transparent.

The fifth and final independent variable of convenient crime willingness as a dimension of convenience theory was measured on the following six-item scale: Many senior executives lack self-control; many senior executives are narcissists; many senior executives slide into illegal activities; many white-collar offenders consider their offenses as no wrongdoing; and the fear of disclosure is not very large.

The independent variable criminogenity as crime propensity was also measured on a six-item scale: Tax evasion to avoid bankruptcy is acceptable; embezzlement to avoid forced sale of cottage is acceptable; bank fraud to finance housing is acceptable; corruption to secure contract abroad is acceptable; participation in a cartel to achieve better prices is acceptable; and profit on insider trading of stocks is acceptable.

Based on data from 126 returned questionnaires, the reliability of all six-item scales in the research model was computed. The convenience orientation scale has a Cronbach's alpha of .705, the criminogenity scale .845, the motive scale .961, the opportunity scale .634, the willingness scale .700, and the attitude scale .481. A scale below .6 is considered unacceptable, while a scale above .6 is considered acceptable. The attitude scale is thus a problematic scale. This scale does not improve very much even when items are deleted. Therefore, an overall single item of "financial crime is not particularly harmful" was selected to represent attitude.

## RESEARCH RESULTS

Bachelor students' self-reported convenience orientation is on average 3.2 on a scale from 1 (completely disagree) to 6 (completely agree). Given that the median on this scale is 3.5, students disagree slightly with the items. They agree slightly with the statement: "I always choose convenient solutions" (3.6). They disagree most strongly with the statement "Shortest path to the goal is always best" (2.7). Students did not disagree very much with each other, since the standard deviation is only .78.

Criminogenity – the propensity to crime – was measured by students' extent of acceptance of financial crime to avoid problems and gain benefit. On a scale from 1 (completely disagree) to 6 (completely agree), the average score for the criminogenity was 1.5, indicating that respondents do not accept crime under any circumstances. They were relatively most positive

to the statement that “corruption to secure contract abroad is acceptable” (1.7), and they were relatively least positive to the statement that “home can be financed by bank fraud” (1.3).

First, we compute correlations between all six variables in the research model as listed in Table 1.

	Convenience	Criminogenity	Motive	Opportunity	Willingness	Attitude
Convenience	1	.075	.220*	.058	-.147	.037
Criminogenity		1	.040	.046	-.169	.238*
Motive			1	-.041	.084	-.051
Opportunity				1	.334**	.009
Willingness					1	.020
Attitude						1

*Table 1 Correlation matrix for all variables in the research model*

Three interesting relationships emerge from Table 1 where significant correlation coefficients occur. First, respondents with a stronger convenience orientation have a stronger belief in economic crime to solve problems and prosper from possibilities. Thus the belief in an economic motive is stronger among more conveniently oriented people.

Second, respondents with an attitude that financial crime is not very harmful have more understanding for people who commit financial crime. This can be concluded from the fact that there is a significant correlation between attitude and criminogenity. Finally, the willingness to commit financial crime is significantly correlated with the opportunity to commit financial crime. This relationship goes both ways, according to the theory of convenience, where opportunity stimulates willingness, and willingness creates opportunity as more willing people will be searching for and identify opportunities for financial crime.

To test our research model with five research hypothesis, regression analysis was applied. Regression resulted in no significant results at all. The overall regression was not significant since R square is only .046. This result is not completely surprising, given the low average value for the dependent variable criminogenity (1.5) and the lack of variation in this variable (standard deviation .65). Simply stated, bachelor students find financial crime unacceptable, and thus there is very little variation in the dependent variable criminogenity.

## DISCUSSION

We failed to find empirical support for our research model and any of the five research hypotheses. However, we found significant empirical support for relationships between convenience orientation and economic motive (.220\*), between propensity to crime and relative attitude (.238\*), as well as between organizational opportunity and personal willingness (.334\*\*).

Indirectly, we found answers to our research question: *To what extent does convenience orientation influence white-collar criminogenity?* We found that convenience orientation influences the economic motive for white-collar crime. Specifically, we found that increased convenience orientation is associated with a stronger belief (i) that tax evasion can prevent bankruptcy, (ii) that embezzlement can prevent sale of private property, (iii) that bank fraud can secure home financing, (iv) that corruption can enable contracts abroad, (v) that higher prices can be achieved when participating in a cartel, and (vi) that extra profit can be achieved by insider trading in stocks.

Furthermore, we found that the dependent variable criminogenity might be influenced by relative attitude, where the propensity to crime is higher (i) when drunken driving is considered more serious than financial crime, (ii) when material damage is considered more serious than financial crime, (iii) when corruption in corrupt countries might be legal, (iv)

when the respondent thinks there is little financial crime, (v) when the respondent thinks financial crime does not cause serious harm, and (vi) when few people seemed to be harmed by financial crime.

Finally, we found that propensity to crime in terms of willingness is influenced by opportunity. This two-way relationship implies not only that if it is convenient to commit financial crime then the willingness increases. The relationship also implies that when there is a strong willingness, the offender will identify and explore convenient organizational opportunities for crime.

## CONCLUSION

While disappointing, this research has illustrated the problematic issue of empirically measuring the propensity to crime. Criminogenity is a theoretical construct that is difficult to measure and thus unsuited for the role of a dependent variable in a research model. An alternative approach might be to compare to samples; one sample of convicted white-collar criminals and another sample of not-convicted members of the elite in society.

Nevertheless, we found that convenience orientation does play a role in bachelor students' perceptions and opinions about white-collar crime. More conveniently oriented bachelor students find that (i) that tax evasion can prevent bankruptcy, (ii) that embezzlement can prevent sale of private property, (iii) that bank fraud can secure home financing, (iv) that corruption can enable contracts abroad, (v) that higher prices can be achieved when participating in a cartel, and (vi) that extra profit can be achieved by insider trading in stocks.

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