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Chairman of the Board Incarcerated for White-Collar Crime after Bankruptcy: What does his Autobiography tell us about Convenience?

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ABSTRACT

Some members of the upper echelon in society violate laws whenever they feel necessary. They have access to resources to commit and conceal financial crime while they deny the guilty mind. Autobiographies by convicted white-collar offenders are an interesting source of information to understand motives, opportunities, and willingness for deviant behaviors. This research applies the theory of convenience to study the autobiography of a convicted chairman of the board in Norway. While claiming corporate crime for the benefit of the business, he actually carried out occupational crime to benefit himself. As an entrepreneur he felt entitled to do whatever he considered necessary. He suffered from narcissistic identification, where there is little difference between personal money and company money.

Keywords: Autobiography; financial motive; organizational opportunity; personal willingness; deviant behavior.

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INTRODUCTION

Sutherland (1939) who coined the term white-collar crime defined it as financial crime committed by a person of respectability and high social status in the course of his occupation (Friedrichs, Schoultz, and Jordanoska 2018). Some incarcerated white-collar offenders write autobiographies where they tend to neutralize any guilt feelings and blame others. Typical examples are Middelhoff (2017) in Germany, Kerik (2015) in the United States, and Bogen (2008) in Norway. A very different autobiography was written by the “Wolf of Wall Street”, where Belfort (2008) assumes complete responsibility for all his misconduct and crime. These books are interesting in the perspective of whether the convicted white-collar criminals consider themselves mainly as offenders or victims in the scandals that emerged and culminated in incarceration (Blickle, Schlegel, Fassbender, and Klein 2006; Dhami 2007; Slyke and Bales 2018).

This article presents the study of an autobiography by application of the theory of convenience (Gottschalk 2017). Convenience theory suggests that white-collar offenders commit crime when there is a financial motive, an organizational opportunity, and a personal willingness for deviant behavior. The organizational opportunity is characterized by access to resources based on power and trust to commit and conceal financial crime. The chosen autobiography by a convicted chairman of the board after bankruptcy in Norway is particularly relevant, since his autobiography is published in both Norwegian (Olav 2014) and English (Olav 2015). This article addresses the following research question: *What elements of white-collar crime convenience can be found in the autobiography of a convicted chairman of the board in terms of financial motive, organizational opportunity, and personal willingness?*

THEORY OF CONVENIENCE

Convenience is the state of being able to proceed with something with little effort or difficulty, avoiding pain and strain (Mai and Olsen 2016). The extent to which individuals in privileged positions choose to break the law in difficult situations or tempting situations is dependent on their convenience orientation. Convenience comes at a potential cost to the offender in 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 addresses the time and effort exerted before, during, and after an action or avoidance of action (Collier and Kimes 2013).

Convenience theory was introduced to integrate a number of theoretical approaches to explain and understand white-collar crime that was first defined by Sutherland (1939). Convenience theory applies the concept of convenience in terms of 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 reduction in pain and solution to problems (Engdahl 2015). A convenient individual is not necessarily neither bad nor lazy. On the contrary, the person can be seen as smart and rational (Sundström and Radon 2015).

Convenience can be found in three dimensions. First, there is convenience in achieving a desired financial outcome (Goldstraw-White 2012; Langton and Piquero 2007; Maslow 1943; Naylor 2003). Personal needs and organizational needs can be satisfied by illegal activities. The desire for money as a means to climb and maintain a high social status based on business success can motivate crime, especially when money is considered a key enabler of success in the minds of offenders. This is convenience in the economical dimension.

Next, there is convenience in the organizational dimension (Benson and Simpson 2015; Cohen and Felson 1979; Patel and Cooper 2014; Pontell, Black, and Geis 2014; Rodriguez, Uhlenbruck, and Eden 2005). Lack of controls combined with access to systems and people enable offenders to commit and conceal crime in convenient ways. The privileged position prevents detection and prevents others from reporting in case of suspicion.

Finally, there is convenience in the individual willingness for deviant behavior (Baird and Zelin 2009; Galvin, Lange, and Ashforth 2015; Gottfredson and Hirschi 1990; Sykes and Matza 1957; Welsh, Oronez, Snyder, and Christian 2014). The offender can apply neutralizations techniques to avoid a guilty mind when committing crime. The offender can suffer from lack of self-control, and the offender can slide down a slippery slope without really noticing that he or she has ended up on the wrong side of the law.

RESEARCH METHOD

An autobiography can represent an individual's response strategy after a crisis. Bundy and Pfarrer (2015) describe response strategies on a continuum from defensive to accommodative. A defense strategy attempts to avoid social approval loss by eliminating an individual's responsibility for or association with a crisis. Examples range from outright denial of responsibility, via attacking accusers and shifting blame onto other persons, to perceive being a victim of an incident.

An autobiography can be studied by content analysis. Content analysis is any methodology or procedure that works to identify characteristics within texts attempting to make valid inferences (Krippendorff 1980; Patrucco, Luzzini, and Ronchi 2017). Content analysis assumes that language reflects both how people understand their surroundings and their cognitive processes (Gibbs 2007; McClelland, Liang, and Barker 2010).

Our selected autobiography by a chairman of the board was written before he was sentenced to prison. Olav (2014, 2015) attempted publicly to defend himself before he was sentenced to incarceration for 4 years (Oslo tingrett 2015). He tried to appeal the verdict from Oslo district court, but his case was neither admitted to an appeal court nor the Supreme Court in Norway. While the district court sentence is 42 pages long, his books have a length of 471 pages and 479 pages respectively. Olav's criminal case was also covered extensively in Norwegian media (e.g., Bjørklund 2018).

Hans Eirik Olav was convicted of gross infidelity of US\$ 6 million and gross money laundering of US\$ 1.75 million in the period 2007-2011. The reason was that he had drained the company Thule Drilling – where he was chairman of the board – wrongfully for these funds. He used the firm Strategic Alliances Corporation where he was a co-owner to receive funds that were supposed to be used to complete the work on the oil rig Thule Power in Saudi Arabia. The oil rig work was delayed and had stopped as a result of conflicts, and lack of repayments of loans from Thule to the shipyard QGM in Saudi Arabia, which was to complete the rig. Thule Drilling had a strained liquidity, and shareholders had to invest more money that was mainly to be used to get started and complete the work on the rig Thule Power.

Mr. Olav used a number of mechanisms to complete and conceal his fraud against Thule Drilling. In addition to the firm Strategic Alliances Corporation, he also used his firm Juno Finance. A number of banks were involved in his transactions, including Bank Julius Baer & Co Ltd. in Geneva, Switzerland, UBS in Geneva, Switzerland, HSBC in Valletta, Malta, Bank of Valletta in Malta, as well as a bank in Monaco.

Other board members and management at Thule Drilling were not aware that the firms Strategic Alliances Corporation and Juno Finance were partly owned by Olav. They believed large sums were transferred to these firms to solve problems in Saudi Arabia.

RESEARCH RESULTS: MOTIVE

Based on his autobiography, the court document, as well as media reports, it is possible to identify Olav's (2014, 2015) motive for white-collar crime, his opportunity for white-collar crime in an organizational setting, as well as his willingness for deviant behavior.

Officially, his motive was corporate crime to save the business. Corporate crime is white-collar offenses that benefit the organization, while occupational crime is white-collar offenses that benefit the individual (Craig and Piquero 2015, 2016). Actually, Olav's motive was occupational crime where he exploited the economic situation to acquire funds from the company before a potential bankruptcy. He had seen that the company was heading for possible bankruptcy and tried to secure money as a replacement and compensation for all the struggle and stress he had been exposed to in difficult times. The difficult economic situation that Thule Drilling was exposed to, led to stress for Olav. The fact that the company was in a pressured situation in relation to having the rig Thule Power completed, contributed to Olav as chairman of the board becoming more inclined to find convenient solutions to the difficult situation. In case Thule Drilling would go bankrupt and thus his hard work for many years would become worthless, he was motivated to help himself to money that could help him keep his position as a wealthy man.

Olav's claim is that his sole motive was to rescue Thule Drilling from collapse by transferring money in different channels and make funds available to people who could enable completion of Thule Power. Maybe he followed a dual strategy, where he could keep the funds in his own firms if a rescue operation would seem hopeless. Eventually, he saw the opportunity to enrich himself, although he denies it completely in his books (Olav 2014, 2015). However, the judge believes he had the intention of enriching himself already at the time of money transfer to his own firms (Oslo tingrett 2015). Olav argues in his books that he was motivated to rescue

Thule Drilling also because he wanted to rescue his own position as chairman of the board. While he claims to have made his dispositions to save Thule's business, it seems that personal goal achievement, status, respect, admiration, success and esteem high up in Maslow's (1943) pyramid were the driving forces behind his actions. During the Thule crisis that emerged as a scandal, Olav bought himself a new leisure boat for US\$ 100.000 and lithography by the painter Edvard Munch for US\$ 50.000.

RESEARCH RESULTS: OPPORTUNITY

Olav's opportunity for white-collar crime in an organizational setting is evident in a series of financial transactions. Accountants at Thule Drilling did what they were told, when Olav asked them urgently to transfer sums of money without documentation. He was the chairman, and they could not object to his dispositions. Significant sums were first transferred from the company's account to another account, which after several transactions ended up in one of his accounts in Switzerland, on Malta, or in Monaco. As chairman of the board, he had the authority to decide that the money should be transferred. Money transferred seemed to be legal acts and thus had superficial appearance of legitimacy (Benson and Simpson 2015). Legitimacy is an assessment of the appropriateness of an individual's actions (Bundy and Pfarrer 2015).

Both board members and management had blind faith in Olav's ability to get Thule Drilling out of trouble. Olav lied to Thule's administration that transactions had to happen immediately, as a problem had arisen in Dubai that money could solve. Olav was at that time trying to influence rig work in Saudi Arabia through contacts in Dubai.

Through his position and power at Thule Drilling, Hans Eirik Olav had access to strategic resources to perform and cover criminal acts. A white-collar offender has typically legitimate access to resources to commit and conceal crime (Adler and Kwon 2002). A resource is an

enabler that is used to satisfy human and organizational needs. A resource has utility and limited availability. A white-collar offender has usually access to resources that are valuable (application provides appreciated outcome), unique (very few have access), not imitable (resources cannot be copied), not transferrable (resource cannot be released from context), combinable (results in better outcome), exploitable (possible to apply in criminal activities), and not substitutable (cannot be replaced). According to Petrocelli, Piquero and Smith (2003), access to resources equates access to power. Olav thus had ample opportunity to find creative and convenient solutions to hide illegalities that were done.

Access to resources combined with poor routines in the company meant that he could carry out transactions without being caught. If Thule Drilling had avoided bankruptcy, Olav's illegal transactions would probably never have been detected (Gottschalk 2017). When he was detected in the bankruptcy proceedings, he had access to resources in terms of Norway's most skilled defense lawyer. In addition to a publicly appointed defense lawyer for free, the defendant can pay for additional defense. Even with self-paid additional defense, his two books (Olav 2014, 2015), and active defense in the media, the verdict in Oslo district court (Oslo tingrett 2015) became enforceable, and Olav ended up in prison. He was not as successful as other white-collar defendants, where skilled attorneys help defendants be acquitted based on the attorneys relative knowledge superiority compared to the prosecutor and the judge (Gottschalk 2014).

Hans Eirik Olav had created a situation where nobody kept an overview of all financial transactions by impulsively ordering people in the administration to change accounting. External auditors withdrew from their assignments due to the company's lack of proper accounting and delayed submission of annual accounts. This may also indicate that there has been a lack of ethics and rules in the organization that created the opportunity to commit financial crime. In the absence of an audit, which had the potential ability to detect financial

crime, a required control regime was absent, which in turn made it easier to carry out illegal actions by the chairman of the board.

RESEARCH RESULTS: WILLINGNESS

Olav's willingness for deviant behavior was partly based on his ability to apply neutralization techniques (Sykes and Matza 1957). He applied defense of necessity as one of his neutralizations. Defense of necessity implies justification that if rule-breaking is viewed as necessary, one should feel no guilt when carrying out the action. It is sometimes a required behavior in this position, so the offender can claim entitlement to action. The offender claims to be in his right to do what he did, often because of a very stressful situation. Olav tried to convince people that his actions were caused by his dedication to save Thule from going bankrupt and help the company complete the rig that would secure them good income in the future. He did what he did for Thule's best interest. At the same time, he argues that he was entitled to carry out the money transfers to receive funds for the work he had done for the company already. Besides, it was natural that he had an account in a tax haven when he ran business through another company there.

Another neutralization technique applied by Olav was claiming legal mistake. What he did should not be illegal. The offender argues that the law is wrong, and what the person did should indeed not be illegal. One may therefore break the law since the law is unreasonable. The offender may argue that behaviors are sometimes criminalized and sometimes decriminalized more or less randomly over time. For example, money involved in bribing people were treated as legal expenses in accounting some decades ago, while corruption today is considered a misconduct and therefore criminalized. Like the speed limit is often considered wrong by drivers on the street, white-collar offenders consider economic laws reflecting lack of business and industry insights.

In his explanation in court, Olav said the money had a business purpose, and that the transfers were made to rescue the company. In the period before illegal money transfers, the company was close to bankruptcy, and the situation was difficult. His explanation gives the impression of transfers being legitimate, so the money transfers can be considered as an attempt to save the company, which he himself might have believed.

Olav describes himself as a victim after he was charged by the public prosecutor. This is a third neutralization technique where the offender perceives being a victim of an incident.

Others have ruined the offender's life. The incident leads to police investigation, prosecution, and possible prison sentence. Media is printing pictures of the offender on the front page, and gains from crime are taken away from the offender. Previous colleagues and friends have left, and so has the family. The offender thus perceives being a loser and made victim of those who reacted to his crime after disclosure. On YouTube, Olav posted a video of himself entitled "justice murder".

Olav claims he is innocently convicted, and that he is unfairly treated by the prosecuting authority. This is his fourth neutralization technique where he condemns his condemners. The offender tries to accuse his or her critics of questionable motives for criticizing him.

According to this technique of condemning the condemners, one neutralizes own guilt feeling by deflecting moral condemnation onto those ridiculing the misbehavior by pointing out that they engage in similar disapproved behavior. Also, the offender condemns procedures of the criminal justice system, especially police investigation with interrogation, as well as media coverage of his case. Olav claims that he is innocently convicted, and that he is unfairly treated by the prosecuting authority.

Olav condemns investigators and prosecutors as well as the Norwegian state and the judicial system in general. He claims that they did not allow him sufficient insight into the evidence against him. He claims that the prosecution deliberately has failed to use important evidence

that would prove that he is completely innocent of financial crime. Police investigators have deliberately and systematically avoided investigating tracks that could clean his name. His attempts to get the police to investigate circumstances that speak to his advantage have consistently been rejected.

Olav seems to have suffered from narcissistic identification with Thule Drilling. The offender sees little or no difference between self and the business. Then company money is personal money that can be spent whatever way the narcissist prefers (Galvin, Lange, and Ashforth 2015). A pervasive pattern of grandiosity, need for admiration, and empathy deficits typifies narcissism. While grandiosity and admiration belong to the motivational dimension of convenience theory, empathy deficits belong to the willingness dimension of convenience theory where the offender possesses a sense of entitlement. The offender shows unreasonable expectations to receive and obtain preferential treatments (Zvi and Elaad 2018). Olav was an entrepreneur who played a key role in establishing Thule Drilling, and he continued to be a key person in the business. His self-confidence and way of approaching opportunities indicate that he has narcissistic features. Writing an autobiography can be interpreted as a result of narcissism for a convicted white-collar offender.

Olav (2014, 2015) seems to have moved down the slippery slope. The slippery slope perspective suggests that a person can slide over time from legal to illegal activities without really noticing. It is the small infractions that can lead to the larger ones. An organization that overlooks the small infractions of its employees creates a culture of acceptance that may lead to its own demise (Welsh, Oronez, Snyder, and Christian 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. An organization that overlooks the small infractions of its employees creates a culture of acceptance that may lead to its own demise. This phenomenon is

captured by the metaphor of the slippery slope. Many unethical acts occur without the conscience awareness of the person who engaged in the misconduct. Specifically, unethical behavior is most likely to follow the path of a slippery slope, defined as a gradual decline in which no one event makes one aware that he or she is acting unethically. The majority of unethical behaviors are unintentional and ordinary, thus affecting everyone and providing support for unethical behavior when people unconsciously lower the bar over time through small changes in their ethical behavior.

Welsh, Oronez, Snyder, and Christian (2014) argue that many recent scandals can be interpreted as resulting from a slippery slope in which a series of small infractions gradually increase over time. Committing small indiscretions over time may gradually lead people to complete larger unethical acts that they otherwise would have judged to be impermissible. In the case of Olav, it started with convenient solutions to initiate measures to save Thule from financial problems and other difficulties, then gradually to enrich himself at Thule's expense. Olav more and more slipped into financial crime. He slipped through corporate crime to occupational crime.

It seems that Olav suffered from lack of self-control. He was attracted to convenient solutions to problems, where violations of law were less important. For example, he applied inappropriate accounting and failed payments of public fees in his own firm Juno Finance. Lack of self-control is a frequent explanation for executive deviance and crime in general (Gottfredson and Hirschi 1990). While many might be tempted, only those lacking self-control will actually do it. Self-regulation monitors self-control, where self-regulation represents a process of using self-regulatory resources to control undesirable impulses and override subsequent behavioral responses. As argued by Mawritz, Greenbaum, Butts, and Graham (2017), individuals possess varying and limited self-regulatory resources that inhibit responses that may arise from physiological processes, habit, learning, or the strain of the

situation. When resources that regulate self-control are depleted, individuals struggle to constrain their urges and engage in behavior almost unwittingly, using quick, thoughtless responses. They move down the slippery slope from the right side of the law to the wrong side of the law (Arjoon 2008). Self-control processes deplete self-regulatory resources and impair one's ability to control subsequent inappropriate responses.

DISCUSSION

Already on the cover of his book entitled "The Grand Self-Deception", Olav (2015) formulates a number of rhetoric and provocative questions: "What if we no longer accept the government's actions that would be deemed morally reprehensible and/or criminal if they were to be done by you and me? What if we showed determination and courage and pushed back against a system that has made us morally impotent? We have to take our freedom back because freedom is unilaterally positive in all interpersonal relationships. Freedom will create a better, more sustainable, and happier society. If we don't do something fundamentally different before it's too late, it will be a betrayal to future generations." Olav labels his book a libertarian manifesto against the deep state.

Olav as a suspect at this stage takes on a role of not just defending himself but also defending society at large. Benson (2013) finds that narcissistic self-confidence when coupled with drive, ambitiousness, and insensitivity to others may enable some people to successfully undertake risky business endeavors that more prudent and introspective individuals would never attempt. An ambitious and convenient mindset may also permit if not drive these individuals in the single-minded pursuit of their goals to engage in financial crime.

Olav (2015: 21) portrays himself as a victim of police arrest:

Early in the morning of 15 June 2011, both my family and I were brutally dragged out of our beds in our home by Økokrim (Norway's Criminal Police). With my wife and

loved ones as incredulous spectators, I was pushed and dragged out of my house by two big men towards a waiting police car, which subsequently drove me down to the police headquarters in Oslo for questioning. Afterwards, I was jailed and thrown into a stripped down isolation cell where I was held for two days longer than what is permitted in the torture clause of the European Convention of Human Rights. Later on, the prosecution authority and the judge lied in court about these events ever having taken place.

Very different from other autobiographies, such as Belfort (2008), Bogen (2008), Kerik (2015) and Middelhoff (2017), Olav (2015) does not really tell his own story. Rather, he focuses on institutional collapse in society of which he has become a victim. It is all about denying the guilty mind in various ways (Benson 1985).

A supplementary study was conducted regarding the organizational opportunity for chairperson Hans Eirik Olav at Thule Drilling. The study was concerned with the organizational culture at Thule Drilling as interpreted by business school students who had read the court documents (Oslo tingrett 2015). The business school students were attending an elective class on white-collar crime and fraud investigations in the spring term 2019. Business school students are relevant for this research, as they will occupy positions in the future where they can commit fraud, prevent fraud, investigate fraud or become victims of fraud. Our student responses are particularly interesting, since the students actively had elected a class on financial crime and fraud examination rather than more traditional business school classes on ethics.

Students were given organizational culture scales from 1 to 9 where they marked their opinions. For example on the scale from fear to courage, students found that the organizational culture at Thule was more characterized by courage and less by fear. The middle value on the scale is indicated by a stippled line in Figure 1. Olav's organizational

opportunity can be supported by values such as action rather than planning, and short-term rather than long-term focus.

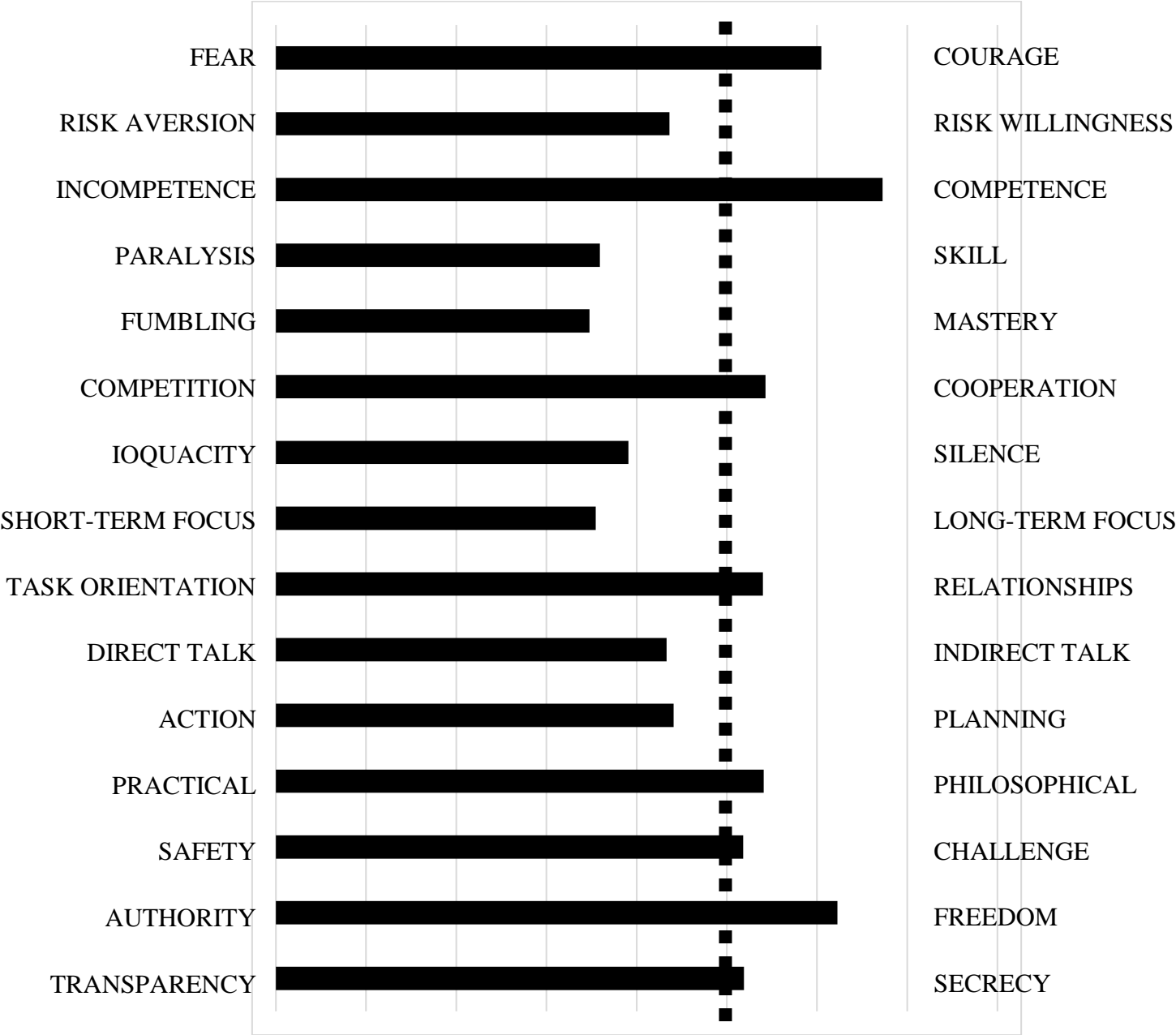


Figure 1. Organizational values at Thule suggested by business school students

CONCLUSION

Autobiographies by convicted white-collar offenders are interesting for research, as they document denial of the guilty mind. In our perspective of the theory of convenience, we find ample evidence of financial motive, organizational opportunity and personal willingness to commit and conceal financial crime. While the stories of various white-collar offenders are different, their explanations are similar. They claim to have been loyal to the company in their motives, they claim they did only the right thing even if it was to break the law, and they feel entitled to whatever they did. They have no recognition in abusing their positions for personal gain.

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