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Evaluation of fraud examinations: the case of inappropriate accounting practices at Fuji Xerox

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ABSTRACT
There is a growing business for global auditing firms and local law firms as well as independent detectives to conduct forensic investigations at client organizations when there is suspicion of white-collar misconduct and crime. Client organizations normally do not disclose investigation reports. An investigation report concerned with inappropriate accounting practices at Fuji Xerox in New Zealand is publicly available. This article presents an evaluation of the investigation. Specifically, this article focuses on the mandate, where examiners where asked to find causes of misconduct. Examiners present eight reasons for inappropriate accounting practices. However, as discussed in this evaluation, the report of investigation presents little or no evidence for most of the causes.

Keywords: Forensic investigation; white-collar misconduct; evaluation criteria; fraud examination.

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INTRODUCTION

There is a growing business for global auditing firms and local law firms to conduct internal investigations at client organizations when there is suspicion of white-collar misconduct and crime (Button and Gee 2013; Gottschalk 2017; Gottschalk and Tcherni-Buzzeo 2017; Schneider 2006; Williams 2014). For example, Fuji Xerox in Japan hired Deloitte (2017) to investigate inappropriate accounting practices at their subsidiary in New Zealand. The combined effects of too early income reporting and too late cost reporting enabled Fuji Xerox in New Zealand to present themselves as much more successful and much more profitable than they really were. An investigation is a process where examiners are to combine collected information with interpretation, reflection and context to develop knowledge (Filstad, Dean, Fahsing, and Gottschalk 2007). Examiners are then to apply the knowledge to reconstruct past events and sequences of events.

The purpose of this article is not to reflect on the misconduct and potential crime detected and discussed by Deloitte (2017). Rather, the purpose of this article is to reflect on the work by investigators in terms of an evaluation of their investigation report. This research is important, because private internal investigations by fraud examiners represent a privatization of law enforcement with many problematic issues. While not having the same powers as police investigators, private detectives of financial crime are not subject to regulation like police investigators. Researchers such as Gottschalk (2017), Schneider (2006), and Williams (2014) have emphasized the problematic role of private detectives where they sometimes combine the roles of investigator, prosecutor, and judge that are separate in the criminal justice system. This research is also important because most client organizations hold the reports of investigations private and confidential (Gottschalk and Tcherni-Buzzeo 2017).

An evaluation requires explicit criteria applied to an investigation report, where we select criteria that are relevant for the specific investigation, and in this case, it is Deloitte's (2017) identification of causality in terms of reasons for misconduct.

WHITE-COLLAR CRIME

White-collar crime is financial crime committed in an organizational setting where offenders have legitimate access to resources to commit and conceal crime (Sutherland 1983). The theory of convenience is suited to define and describe the white-collar crime phenomenon. The theory suggests that white-collar misconduct and crime occurs 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 (Gottschalk 2018).

The white-collar crime triangle has similarities with the fraud triangle (Cressey 1972), which suggests three conditions for fraud: (1) incentives and pressures, (2) opportunities, and (3) attitudes and rationalization. However, there are two distinct differences. First, convenience is a relative concept, indicating that offenders have the option of alternative actions to reach their goals that do not represent illegitimate behavior. Second, it is in the organizational setting where offenders have access to resources so that opportunity arises to commit and conceal crime.

Financial motive is concerned with the desire for profit that offenders more conveniently achieve in illegal ways. The desire finds its causes in both possibilities and threats. Possibilities can emerge in the perspectives of profit-driven crime (Naylor 2003) and goal orientation (Dodge

2009; Jonnergård, Stafsudd, and Elg 2010), as well the American dream (Pratt and Cullen 2005; Schoepfer and Piquero 2006). Threats can be found in perspectives of strain (Froggio and Agnew 2007; Langton and Piquero 2007; Wood and Alleyne 2010) and fear of falling (Piquero 2012).

An interesting starting point is to look at Maslow's (1943) hierarchy of needs. The Russian-American psychologist Abraham Maslow developed a hierarchy of human needs. Needs start at the bottom with physiological need, need for security, social need, and need for respect and self-realization. When basic needs such as food and shelter are satisfied, then the person moves up the pyramid to satisfy needs for safety and control over own life situation.

Higher up in the pyramid, the person strives for self-respect, status, and recognition. While street crime is often concerned with the lower levels, white-collar crime is often concerned with the upper levels in terms of status and success. Most individuals will want to move higher up in the pyramid when needs below are satisfied.

As far as money or other valuable items can help climbing higher in the pyramid, potential offenders may find white-collar crime convenient if other options to achieve success are more stressful and require more resources. Whether the offender wants more at a certain level or wants to climb to higher levels in the pyramid, financial crime can be a means to the end.

For some white-collar criminals, money is the goal of crime. For other white-collar criminals, money is a means to a goal of acceptance, influence and fame.

For example, to achieve acceptance and recognition as a successful businessperson, the enterprise has to grow and make money. Financial success as a businessperson can lead to influence, privileges, and status. Admiration and respect in the elite is a desirable goal for many individuals. If it seems difficult and full of strain and pain to reach such a goal by legal means, illegal means represent an alternative.

Organizational opportunity is concerned with illegal profit that seem more conveniently achieved in an organizational setting where the offender can enjoy power and influence based on position and trust. The organizational dimension sets white-collar criminals apart from other financial criminals. White-collar crime can be distinguished from ordinary crime ("street crime") based on the status of the offenders, their access to legitimate occupations, the common presence of an organizational form, and the extent of the costs and harmfulness of such crime. Sutherland (1983) specifically focused on emphasizing the respectability of white-collar offenders, stating that persons of the upper socio-economic class commit all kinds of financial crime. The ability of white-collar offenders to commit and conceal crime links to their privileged position, the social structure, and their orientation to legitimate and respectable careers (Friedrichs, Schoultz, and Jordansoska 2018).

The perspective of principal and agent suggests that when a principal delegates tasks to an agent, the principal is often unable to control what the agent is doing. Agency problems occur when principal and agent have different risk willingness and different preferences, and knowledge asymmetry regarding tasks exists (Eisenhardt 1985). The principal-agent perspective (or simply agency perspective) can illuminate fraud and corruption in an organizational context. The principal may be a board of a company that leaves the corporate management to the chief executive officer (CEO). The CEO is then the agent in the relationship. The CEO in turn may entrust tasks to other executives, where the CEO becomes the principal, while people in positions such as chief financial officer (CFO), chief operating officer (COO), and chief technology officer (CTO) are agents. Agents perform tasks on behalf of principals. A CEO may cheat and defraud owners (Williams 2008), and a purchasing manager can fool the CEO when selecting vendors (Chrisman, Chuab, Kellermanns, and Chang 2007) by taking bribes that can cause the company to pay more for inferior quality, for instance. The agency perspective assumes narrow self-interest among both principals and agents. The interests of principal and agent tend to diverge, and the principal has imperfect information about the agent's contribution (Bosse and Phillips 2016). According to principal-agent analysis, exchanges can encourage illegal private gain for both principal and agent (Pillay and Kluvers 2014). According to the agency perspective, managers are opportunistic agents motivated by individual utility maximization. Taking an economic model of man that treats human beings as rational actors seeking to maximize individual utility – when given the opportunity – then executives and other members of the elite will maximize their own utilities at the expense of shareholders and others.

Personal willingness is concerned with the impression that surprisingly few white-collar criminals think they have done anything wrong. Most of them feel innocent and victims of injustice when prosecuted, convicted, and imprisoned. By application of neutralization techniques (Sykes and Matza 1957), they deny responsibility, injury, and victim. They condemn the condemners. They claim appeal to higher loyalties and normality of action. They claim entitlement, and they argue the case of legal mistake. They find their own mistakes acceptable. They argue a dilemma arose, whereby they made a reasonable tradeoff before committing the act (Siponen and Vance 2010). Such claims enable offenders to find crime convenient, since they do not consider it crime.

Some white-collar offenders are narcissists. Narcissists exhibit an unusual trust in themselves, believing that they are uniquely special and entitled to more benefits than are legitimately available to them (Ouimet 2010).

FUJI XEROX INVESTIGATION

The mandate for the investigation by Deloitte (2017) was to examine accounting practices in terms of accuracy and collectability regarding receivables in relation to certain lease transactions by Fuji Xerox New Zealand. The examiners should investigate the facts pertaining to this matter, and they should analyze the causes of the matter.

Examiners collected information based on documents, interviews, digital forensics, and public sources. Examiners interviewed over seventy executives and employees to ascertain background, causes, and mechanisms. Examiners also interviewed accounting auditors to outline the circumstances in which each of the external accounting auditors conducted their audits of consolidated financial statements. Digital forensics implied a process of searching, collecting and storing electronic data, and browsing the contents of the electronic data collected.

The 89-pages report of investigation with its twelve chapters presents issues

Fuji developed and traded in lease products with lease fees that fluctuated in proportion to customers' equipment usage volumes. Fuji recorded as income an amount based on the total lease fee for the life of the lease contract rather than the amount for which customer usage had actually occurred and recorded. There was an upfront recording of revenue on the business income statement. In this way, Fuji Xerox in New Zealand's reporting was overstated results for their performance to the headquarters in Japan by early recording of later potential income.

Fuji owned the leased assets that they depreciated over the course of each asset's economic life. Each leased asset had the value of its cost of acquisition at the time the contract began. Fuji applied a calculation of useful life of each leased asset based an expected lease duration for products rather than the shorter contract duration. In this way, Fuji Xerox New Zealand's reporting was overstated results for their performance to the headquarters in Japan by unrealistically high values of assets.

The combined effects of too early income reporting and too late cost reporting enabled Fuji to present themselves as much more successful and much more profitable than they really were.

RESEARCH METHOD

The research method applied in this empirical study of an investigation report is 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. Therefore, content analysis makes it possible to identify and determine relevant text in a context (McClelland, Liang, and Barker 2010). Gibbs (2007) recommends a variety of approaches including 1) open coding, 2) analysis of words, phrases, or sentences, 3) systematic comparison, and 4) far-out comparisons. Open coding can make it possible to organize and analyze constructs behind a text, and analysis of word assists with examining words and phrases that may have a secondary meaning significant to findings. Systematic comparison enhances the analysis by asking what-if questions to the content of a text, and far-out comparisons examine other elements of the phenomena to shed further light on the investigation report.

Our research method is to apply certain evaluation criteria to the Deloitte (2017) investigation report. Since the mandate for the investigation emphasized causality, we focus on causes of misconduct suggested by examiners.

CAUSES OF MISCONDUCT

The mandate for the investigation asked examiners to analyze the causes of the matter, where the matter was inappropriate accounting practices pertaining to early recording of lease income and late recording of depreciation cost.

It seems that investigators from Deloitte (2017: 26-28) jump to intuitive conclusions without evidence when they present causes of inappropriate accounting practices at Fuji Xerox New Zealand (FXNZ):

1. Incentives. "One of the causes of FXNZ's inappropriate accounting practices was its use of incentives, such as commissions and bonuses that placed an importance in achieving sales targets". Many companies have incentives without inappropriate accounting practices as a result. Examiners indirectly accuse employees of being greedy, for which there is no general support in the investigation report. Causality is always difficult to establish, but jumping on a seemingly plausible explanation without evidence does not reflect professional detective work.
2. Centralization of reporting lines. "Internally at FXNZ, Mr. B and other executive officers appear to have directly reported to Mr. A, the MD, rather than to the board of directors, and to have centralized authority with Mr. A by centralizing all internal reporting lines with Mr. A. As a result, supervision by the board of directors did not function effectively." This causality finds support in the investigation report. Mr. A, the managing director (MD), who was Neil Whittaker, had ambitious sales, revenues and profits targets. To avoid detection, Whittaker had gained control over reporting lines. The causality established here is an explanation for the inappropriate accounting lasting for several years.

3. Sales centric corporate culture. “According to interviews with multiple persons concerned, FXNZ’s corporate culture was characterized by a ‘sales at any cost’ mindset.” There is nothing wrong to have a sales centric corporate culture. Examiners need to present evidence of an extreme and damaging culture, which they do not provide. In most businesses, a sales centric corporate culture is a good thing. Alternatives such as a product centric corporate culture is usually not so good.
4. Lack of appropriate supervision by the board of directors. “FXNZ’s board of directors only met about twice per year (including written resolutions), including one meeting to approve the annual financial statements, and the content of those meetings also seems to have been limited to the approval of documents.” While there is evidence in the report that the board of directors substantially did not function, it is not obvious that directors would focus on controls if they had functioned as a board. Research on boards tend to emphasize that managing directors enjoy blind trust from directors anyway (Shen, 2003). Again, examiners failed in establishing evidence-based causality.
5. Insufficient functioning of committees and responsible (accounting) departments. “In terms of the internal organizations at FXNZ, various committees were created as subordinate organizations of the board of directors, and this should have formed a governance structure under which matters of a certain importance are debated at the committee level, and any illegal or inappropriate matters are prevented by the committees.” A governance structure is dependent on motivated people to work, and it is dependent on access to relevant information. Examiners failed in establishing causality here, they simply say that; “it is in fact possible that the Compliance Committee and the

Risk Management Committee and others did not sufficiently exert, or were unable to exert, their governance functions".

6. Insufficient development and violations of internal rules. "With regard to inappropriate accounting practices at FXNZ, besides the recognition of revenue being carried out in violation of internal policy, the setting of Residual Values and various other accounting policies also violated internal rules." This is no statement regarding cause of misconduct, so examiners here introduce an issue that is concerned with violation of internal policy, rather than the cause of violation.
7. Whistleblowing system. "It is highly likely that the FX Group's and FXNZ's whistleblowing systems were essentially not functioning". FX stands for Fuji Xerox headquarters in Japan. Later in the report, examiners mention that that the FX group had established a compliance helpline to encourage whistleblowing. In fact, awareness of the inappropriate accounting scandal emerged from a whistleblower. The whistleblower was unidentified and named Tony Night. It is therefore strange when examiners blame a whistleblowing system, when the whole scandal collapsed because someone blew the whistle. Many whistleblowing systems do not work because people are reluctant to blow the whistle, especially because of fear of retaliation. The threat or fear of retaliation can greatly reduce the likelihood that an observer of wrongdoing will intend to blow the whistle (Mesmer-Magnus and Viswesvaran, 2005). If examiners really believe that the whistleblowing system was to blame for misconduct, then they should have established causality into threat of retaliation or some other reason evidenced from information collected in the investigation.

8. Deficiencies in the subsidiary management system within the group. "FH has a system that delegates the management of subsidiaries under APO's umbrella to AO, and it did not have a system for direct management. In addition, the management system was insufficient with respect to FXNZ due to APO's physical distance from New Zealand and its insufficiency in human resource in internal audit." APO is Asia Pacific Operation. While there was a centralized management and reporting system locally in New Zealand, as indicated by issue number three concerning local reporting lines, the opposite was the case in the group. The subsidiary enjoyed freedom in activities as long as it reported expected results, which it did because of inappropriate accounting practices. To blame a decentralized management structure for misconduct is again a simplification of causality for misconduct. Physical distance combined with delegation of management is the rule rather than the exception in business, and that works fine in most corporations. Examiners failed to identify what made the system that delegates the management of subsidiaries problematic in the case of Fuji.

The reason for these seemingly flawed causes of misconduct might be the background of examiners. They were attorneys at law and certified public accountants probably lacking executive knowledge or experience from multinational and global business organizations. They list eight causes of misconduct that all seem plausible, but examiners do not present the causes based on investigation findings. Examiners collected information from documents, interviews, digital forensics, and public sources, but there is no reference to information from these sources when investigators present causes of inappropriate accounting practices. We cannot and should not believe conclusions at their face value. For example, suggesting that employees are unethical and lacking integrity just because there is an incentive system in the business is unfair and simply not acceptable as allegations.

CONCLUSION

Examiners from Deloitte (2017) were successful in identifying and documenting inappropriate accounting at Fuji Xerox New Zealand in terms of too early income registration and too late depreciation registration. However, according to the mandate for the investigation, the main task for examiners was to establish causality. This article has demonstrated that examiners may have drawn their conclusions intuitively rather than based on evidence from the investigation.

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