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# Convenience Dynamics in White-Collar Crime: Financial Motive, Organizational Opportunity and Deviant Behavior

**Petter Gottschalk**

Department of Leadership and Organizational Behavior

BI Norwegian Business School

Nydalsveien 37

0484 Oslo

Norway

+4746410716

[petter.gottschalk@bi.no](mailto:petter.gottschalk@bi.no)

## ABSTRACT

System dynamics modeling enables the study of cause-and-effect relationships as well as causal feedback loops. Based on a structural model of white-collar convenience, this article suggests a dynamic model of white-collar convenience as well as a dynamic model of the agency perspective in convenience theory. This article argues that perceived and preferred convenience changes dynamically over time. The offender's financial motive can become stronger or weaker over time. Perceived organizational opportunity can become larger or smaller over time. The offender's personal willingness for deviant behavior can become higher or lower over time. In addition, motive, opportunity, and willingness can dynamically influence each other.

*Keywords: White-collar crime; convenience theory; dynamic models; financial motive; organizational opportunity; personal willingness.*

**Petter Gottschalk** is professor in the Department of Leadership and Organizational Behavior at BI Norwegian Business School in Oslo, Norway. After completing his education at Technische Universität Berlin, Dartmouth College, MIT, and Henley Management College, he took on executive positions in technology enterprises for twenty years before joining academics. Dr. Gottschalk has published extensively on knowledge management, intelligence strategy, police investigations, white-collar crime, convenience theory, and fraud examinations. He has lectured in the United States, China, Singapore, and Egypt.

# **Convenience Dynamics in White-Collar Crime: Financial Motive, Organizational Opportunity and Deviant Behavior**

## **Introduction**

The theory of convenience 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 2017; 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.

This article argues that perceived and preferred convenience changes dynamically over time. The offender's financial motive can become stronger or weaker over time. Perceived organizational opportunity can become larger or smaller over time. The offender's personal willingness for deviant behavior can become higher or lower over time. In addition, motive, opportunity, and willingness can dynamically influence each other. For example, a chief financial officer (CFO) in Norway became divorced and his financial motive became stronger. The growing motive caused him to search for opportunity expansion in the organization. One of his actions was to take control over the auditing process, where he succeeded in controlling that what the auditor presented to the chief executive officer (CEO) and the board of directors. He was thus able to make the organizational opportunity larger. As he noticed that he succeeded in organizational opportunity expansion, his motive became stronger, and his willingness for deviant behavior became higher than it was before (Gjøvik tingrett 2014; Hestnes 2017; PwC 2014).

In addition to convenience dynamics from changes in motive, opportunity and willingness over time, as well as interdependencies among these three dimensions, changes in convenience orientation among actors will also create convenience dynamics. A less conveniently oriented person might not feel disturbed by a legitimate path that has some obstacles and delays, while a more conveniently oriented person might always look for the shortest way out of trouble and the shortest path to exploit and explore possibilities that emerge. A convenience-oriented person is one who seeks to accomplish a task in the shortest time with the least expenditure of human energy (Berry, Seiders, and Grewal 2002).

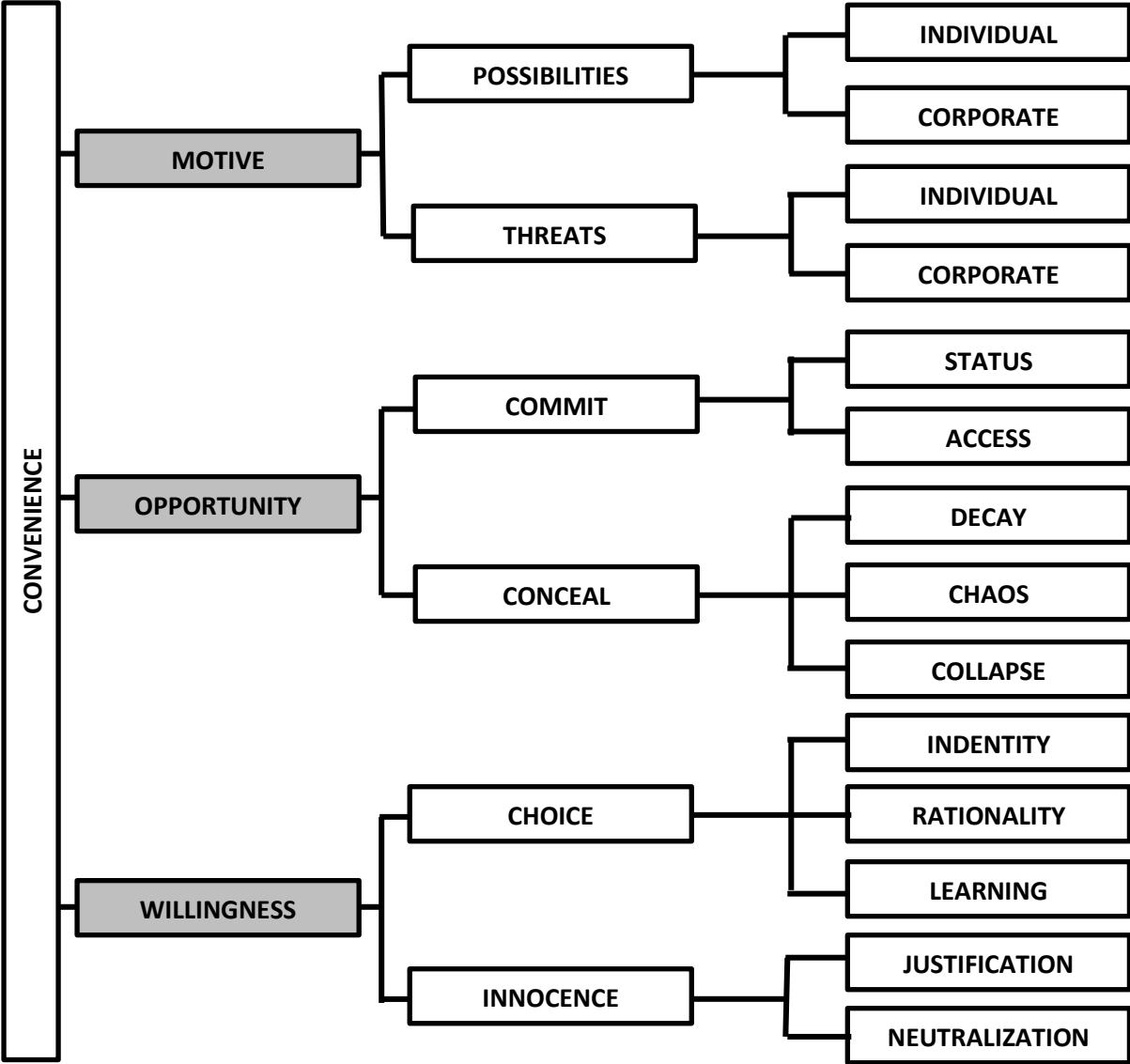
### **Structural model**

A combination of motive, opportunity, and willingness determine the extent of white-collar crime convenience 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 (Agnew 2014; Maslow 1943; Schoepfer and Piquero 2006; Chatterjee and Pollock 2017; Leigh, Foote, Clark, and Lewis 2010) and to avoid threats (Crossina and Pratt 2019; Langton and Piquero 2007; Piquero 2012). Possibilities and threats exist both for individual members of the organization as well as for the corporation (Jonnergård, Stafssudd, and Elg 2010; Goldstraw-White 2012; Huang and Knight 2017; Naylor 2003). It is convenient to exploit possibilities and to avoid threats by financial means (Blickle, Schlegel, Fassbender, and Klein 2016; Leonard and Weber 1970; Goncharov and Peter 2019).

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 (Eberly, Holley, Johnson, and Mitchell 2011; Ferraro, Pfeffer, and Sutton 2005; Patel and Cooper 2014; Pontell, Black, and Geis 2014; Yam, Christian, Wei, Liao, and Nai 2018), and they have legitimate access to crime resources (Adler and Kwon 2002; Benson and Simpson

2015; Cohen and Felson 1979; Ramoglu and Tsang 2016). Disorganized institutional deterioration causes decay (Hoffmann 2002; Hurley, Mayhew, and Obermire 2019; Karim and Siegel 1998; Qiu and Slezak 2019; Rodriguez, Uhlenbruck, and Eden 2005). Lack of oversight and guardianship cause chaos (Bosse and Phillips 2016; Keil, Tiwana, Sainsbury, and Sneha 2010; Victor and Cullen 1988; Weick 1995), while criminal market structures cause collapse (Chang, Lu, and Chen 2005; Lehman, Cooil, and Ramanujam 2019; Nielsen 2003).



**Figure 1** *Structural model of convenience theory*

The personal willingness for deviant behavior focuses on offender choice and perceived innocence. The choice of crime derives from deviant identity (Bernburg, Krohn, and Rivera 2006; Galvin, Lange, and Ashforth 2015; Mingus and Burchfield 2012; Obodaru 2017; Petrocelli, Piquero, and Smith 2003; Sampson and Laub 1993; Zvi and Elaad 2018), rational consideration (Benartzi, Beshears, Milkman, Sunstein, Thaler, Shankar, Tucker-Ray, Congdon, and Galing 2017; Comey, 2009; Craig and Piquero 2017; Mawritz, Greenbaum, Butts, and Graham 2017; Olafsen, Niemiec, Halvari, Deci, and Williams 2017; Pratt and Cullen 2005), or learning from others (Baird and Zelin 2009; Bussmann, Niemeczek, and Vockrodt 2018; Sutherland 1983). The perceived innocence at crime can be caused by justification (Engdahl 2015; Gamache and McNamara 2019; Gao and Zhang 2019; Nichol 2019; Schnatterly, Gangloff, and Tuschke 2018) and neutralization (Gottfredson and Hirschi 1990; Sykes and Matza 1957; Welsh, Ordonez, Snyder, and Christian 2014). Identity, rationality, learning, justification, and neutralization all contribute to making white-collar crime action a convenient behavior for offenders.

### **Dynamic model**

The dynamic model in Figure 2 is a transformation of the structural model in Figure 1. Convenience for a potential offender is not static, but rather dynamic, as convenience changes over time in all three dimensions. The motive can become stronger or weaker, the opportunity can be become greater or smaller, and the willingness can become higher and lower. Furthermore, a change in one of the three dimensions can cause change in the remaining two dimensions.

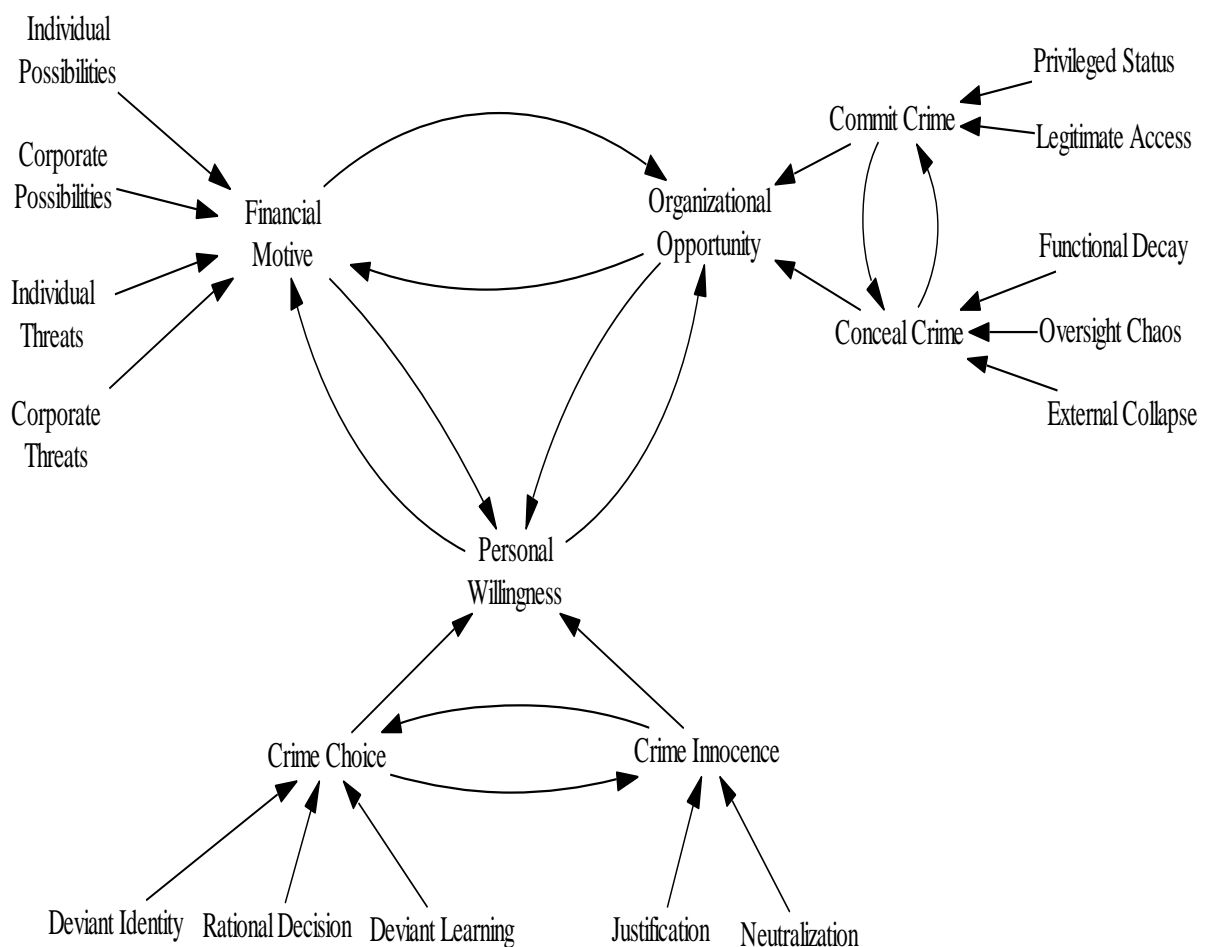
Figure 2 presents the dynamic model of convenience theory. The model has the same elements as the structural model of convenience theory in Figure 1. Just like in Figure 1,

Figure 2 breaks down financial motive into individual and corporate possibilities as well as individual and corporate threats. The model breaks down organizational opportunity into committing crime and concealing crime, where the convenience to commit crime is dependent on privileged status and access to resources, while the convenience to conceal crime is dependent on functional decay, oversight chaos and external collapse. The model breaks down personal willingness into crime choice and crime innocence, where crime choice is dependent on deviant identity, rational decision, and deviant learning, while crime innocence is dependent on justification and neutralization.

Arrows illustrate causal relationships in the dynamic model in Figure 2. An arrow represents a cause-and-effect relationship. For example, a stronger financial motive can cause initiatives for organizational opportunity expansion. On the other hand, a greater organizational opportunity for white-collar crime can make the financial motive stronger. Similarly, when the personal willingness for deviant behavior is higher, then organizational opportunity expansion might occur. On the other hand, a greater organizational opportunity can cause a higher personal willingness. Motive might be stronger or weaker; opportunity might be greater or smaller; while willingness might be higher or lower.

All causal relationships in Figure 2 are positive in the system dynamics sense of the word, which means that one increase causes another increase, while one decrease causes another decrease. It is thus a change in the same direction from the cause to the effect in the relationship. For example as stated above, an increase in financial motive can cause an increase in organizational opportunity, while a decrease in financial motive can cause a decrease in organizational opportunity. Similarly, an increase in personal willingness can cause an increase in organizational opportunity, while a decrease in personal willingness can cause a decrease in organizational opportunity.

In the system dynamics terminology (Randers, 2019; Sterman, 2018), financial motive, organizational opportunity, and personal willingness are endogenous variables, as they influence and are influenced by other variables in the dynamic model. In addition, to commit crime and to conceal crime are endogenous variables in the model, as the convenience to commit crime might increase the convenience to conceal crime, and vice versa. Similarly, crime choice and crime innocence are endogenous variables in the model, as a stronger willingness to choose crime can influence the ability to justify crime, while the ability to justify crime can influence crime as a choice. All other themes in the model in Figure 2 are endogenous variables, as they only influence other variables without other variables influencing them.



**Figure 2** *Dynamic model of convenience theory*



It is possible to follow causal paths in Figure 2. For example, a change in the privileged status of potential offenders causes change in the convenience to commit crime, which in turn represents a change in organizational opportunity, which in turn causes a change in personal willingness, and so forth. If the privileged position of a potential offender increases, for example by enjoying sole and exclusive access to all financial transactions, then the organizational opportunity to commit crime increases, which in turn might strengthen the personal willingness to become an offender.

The dynamic model of convenience theory in Figure 2 has several causal loops. Either a causal loop can be reinforcing as a positive feedback loop, or it can be stabilizing as a negative feedback loop. All loops in the figure are positive loops. For example, when the financial motive becomes stronger, then the organizational opportunity increases, which causes the motive to become even stronger. Another example is the loop including all three dimensions: The financial motive strengthens, the organizational opportunity increases, the personal willingness becomes higher, and the financial motive becomes even stronger.

Furthermore, in Figure 2 there is a positive loop involving committing crime and concealing crime, as well as a positive loop between crime choice and crime convenience. The assumption is that increased convenience in committing crime will link to an increased convenience in concealing crime, while an increased willingness to choose crime will link to an increased ability to feel innocent.

### **Organizational dynamics**

The principal-agent perspective can help illustrate convenience dynamics in the organizational dimension of the theory of convenience. Principal is a term for a person or a body that leaves work to an agent. The agent carries out work for the principal. The principal

may be a board of a company that leaves the corporate management to the CEO. The CEO is then the agent in the relationship (Shen 2003). The CEO may in turn 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.

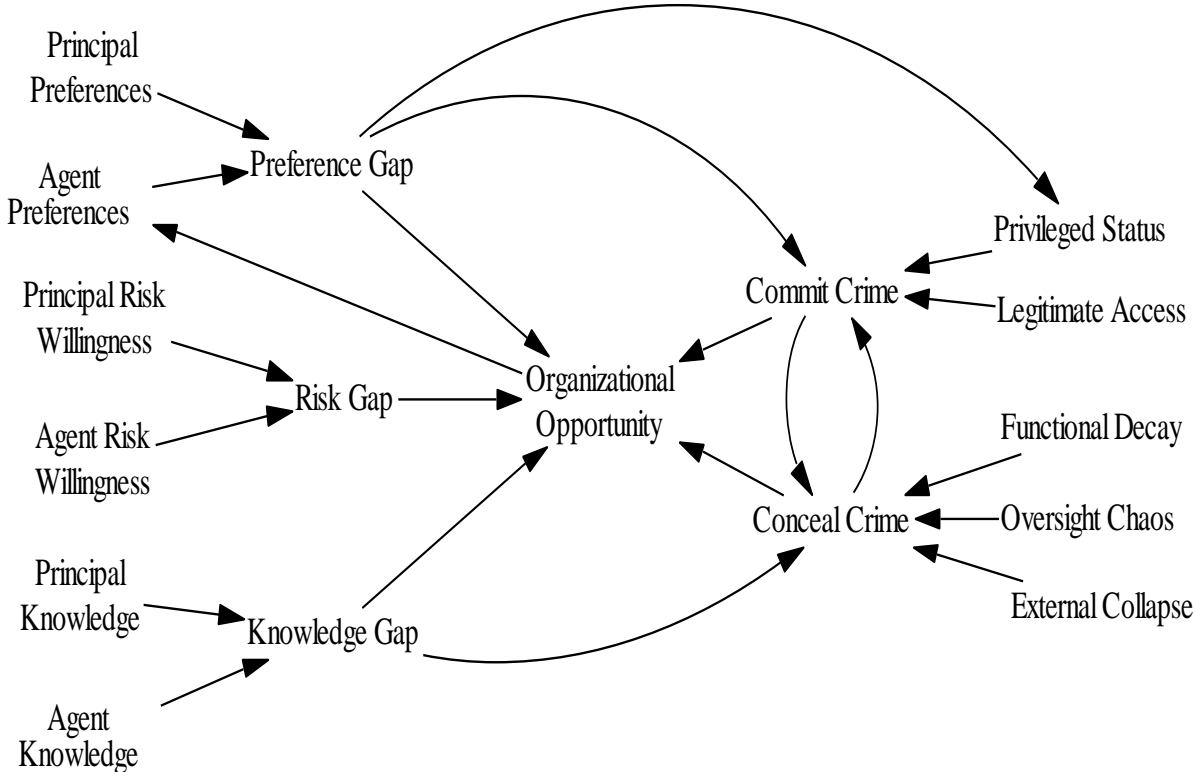
The agency perspective describes problems that may arise between principal and agent because of diverging preferences and different values, asymmetry in knowledge of activities and performance, and different attitudes to risk. Principals must always suspect that agents make decisions that benefit themselves at the expense of principals. For example, a CEO may cheat and defraud owners (Williams 2008), and a purchasing manager can fool the CEO when selecting vendors (Chrisman, Chua, Kellermanns, and Chang 2007), for example by taking bribes that can cause the company to pay more for inferior quality.

Agency theory applies the assumption of narrow self-interest. The problem arises whenever one party (a principal) employs another (an agent) to carry out a task. The interests of the principal and agent diverge, and the principal has imperfect information about the agent's contribution (Bosse and Phillips 2016). According to principal-agent analysis, exchanges encourage extraordinary gain (Pillay and Kluvers 2014). Executives and others in trusted positions are opportunistic agents motivated by utility maximization. Taking an economic model of man that treats human beings as rational actors seeking to maximize utility, when given the opportunity, executives will maximize their utilities at the expense of their principals.

In agency theory, there are three problems: preferences (principal and agent may have conflicting values or goals), risk (principal and agent may not have the same kind of risk aversion or risk willingness), and knowledge (principal and agent may not have the same information and insights). Figure 3 illustrates the relevant causal relationships. Preferences,

risk, and knowledge are variables on the left hand side in the diagram. The right hand side of the diagram is one part of Figure 2 that relates to organizational opportunity.

In terms of preferences, the principal's and the agent's best interests may not be in line with each other. Desires and goals of principal and agent may be in conflict. Thus, there is a preference gap as illustrated in Figure 3. In terms of risk, the principal and the agent may have different attitudes towards risk. In terms of knowledge, it is difficult or expensive for the principal to verify what the agent is actually doing.



**Figure 3** *Dynamic model of the agency perspective in convenience theory*

The model in Figure 3 assumes that gaps influence the extent of organizational opportunity for white-collar crime. A larger gap in preferences might restrict organizational opportunity. A larger gap in risk willingness might also restrict organizational opportunity. On the other hand, a larger gap in knowledge can expand the organizational opportunity.

The model in Figure 3 introduces some new causal feedback loops. For example, greater organizational opportunity for white-collar crime can influence agent preferences. Change in agent preferences can cause a larger preference gap, which in turn leads to reduced organizational opportunity. The causal loop of organizational opportunity, agent preferences, and preference gap thus represents a negative loop that stabilizes rather than reinforces organizational opportunity.

Another example of a new loop includes preference gap, privileged status, commit crime, organizational opportunity, agent preferences and back to preference gap. If the preference gap increases, the privileged position of the offender might face new limitations and restrictions. Then the convenience of committing crime drops, and organizational opportunity drops accordingly. This feeds back to agent preferences as a correction, thereby reducing the preference gap. This loop started with an increase in preference gap and ended up with a reduction in preference gap. This is thus another negative feedback loop.

Shareholders employ some agents in terms of board members. Board members recruit an agent as chief executive officer. The CEO employs a number of top executives. Top executives recruit middle managers. Thus, principals and agents work at different levels of corporate hierarchy, and some are both in the role of principal in one relationship and in the role of agent in another relationship.

Not only agents can abuse their positions. Principals can also abuse their positions. The model in Figure 3 might function also in the study of white-collar crime by principals, for example board members. By causing large gaps in preferences and risks, while reducing the knowledge gap, executives' organizational opportunity drops, while board members themselves can create opportunities for themselves.

Principals expect agents to make decisions in the best interest of the principals. However, due to agency problems, agents may not make decisions in the best interest of principals. On the

contrary, agents may be succumbed to self-interest, opportunistic behavior and ignorance of both reasonable and unreasonable requests from principals.

Generally, corruption and other forms of economic crime are in agency theory considered to be a consequence of the principal's inability to control and prevent the agent from abusing his or her position for personal gain (Li and Ouyang 2007). However, the principal may as well be the criminal. For example, the CFO may provide inside information to a board member who abuses the information for insider trading. The point here is that the principal and the agent have different roles in an organizational context, where they both have little information about each other's activities.

While occupational crime is an agency problem where the criminal abuses agency roles for personal benefit, corporate crime is a structural problem where the enterprise is to benefit. Most countries' jurisdictions make a similar distinction between a natural person (individual) and a juridical person (organization), and demand criminal liability in terms of prison versus fine.

Agency theory is a management theory often applied to crime, where normally the agent, rather than the principal, is in danger of committing crime. White-collar crime is thus illegal and unethical actions usually by agents of organizations (Vadera and Aguilera 2015). There is an opportunity for the white-collar offender to carry out the regular job at the same time as crime is committed, because the principal is unable to monitor what the agent is doing, what knowledge the agent applies, and what risk the agent is willing to take (Chrisman, Chua, Kellermanns, and Chang 2007; Li and Ouyang 2007; Williams 2008). Agency theory argues that the principal is unable to control the agent because of lack of insight and access to activities performed by the agent in roles such as mayor, chairperson or CEO (Eisenhardt 1985; Jensen and Meckling 1976; Garoupa 2007).

## **Business dynamics**

Convenience dynamics does not only occur because of links between motive, opportunity, and willingness, where changes happen over time in terms of motive rise or fall, opportunity rise or fall, and willingness rise or fall. The context in which white-collar offenses take place is also subject to dynamics, where the business of the organization changes, and where the society in which the organization operates, also changes over time. Such changes will influence the extent of white-collar crime convenience. For example, Lord and Wingerde (2020) described a case for potential altering of dynamics to remove white-collar crime opportunity. There is thus a larger complexity stemming from many relevant variables that interact in multiple ways (Forti and Visconti, 2020: 65):

The causal loops interconnecting the main features of white-collar crime are strengthened and consolidated within and through corporate organizations, also due to their intersections with institutions of political governance.

Forti and Visconti (2020) conceived all possible dynamic interactions as a system of harms, which – like every system – is more than the sheer sum of single parts. They argue that the elucidation of such a system's dynamics and conditions is much more revealing than any list of single perspectives on white-collar crime.

Dynamics take place at different levels such as the individual, the organizational, and the national levels. Also dynamics take place between these levels. For example dynamics of state-corporate crime occurs between the national and organizational levels (Bernat and Whyte, 2020: 127):

This growing body of literature on state-corporate crimes takes as its starting point the mutually reinforcing relationships between state institutions and corporations.

In system dynamics terms, a mutually reinforcing relationship is a positive feedback loop, where increased state involvement in corporate crime will cause increased corporate

involvement in state crime. Over time, a positive feedback loop can cause exponential growth in state-corporate crime. The opposite of a positive feedback loop is a negative feedback loop, where for example increased corporate crime causes a reaction in terms of reduced state crime that in turn reduces corporate crime.

Another example of a negative feedback loop might be the relationship between social reaction to, and the fear of, crime, as suggested by Zysman-Quirós (2020). When social reaction becomes tougher, then the fear of crime may decline. There is thus a change in the opposite direction from one variable to the next variable.

Organizational business dynamics take place both in legitimate and criminal organizations, where the former face market dynamics in legal markets while the latter face market dynamics in illegal markets. Criminal organizations will often behave and think according to rational business needs (Huisman, 2020: 142):

They will consider factors such as new product opportunities, changes in the market, profit margins, competition, and risk management.

Huisman (2020: 143) argued that there is much less research on small and medium-sized enterprises (SMEs), “raising the question whether the findings on complex organizational dynamics as causes of corporate crime are also valid for explaining law-breaking in SMEs”. In addition to the levels of individual, organizational and national activities, there is also transnational activity enabling convenience of white-collar crime. Global companies can easily commit tax evasion in one country with high tax rates by transferring profits to another country with low tax rates. Companies and individuals can use tax havens – offshore countries that offer foreign individuals and businesses little or no tax liability in a politically and economically stable environment – for money laundering. As argued by Huisman (2020: 151), “ambiguities may be further amplified from a dynamic and transnational perspective, as when regulations and/or morality in business communities or society at large change and/or

when laws and regulations and societal morality differ from one country to another”.

Similarly, Ezeonu (2020: 402) introduced the transnational perspective in business dynamics when he stated that “the concept of crimes of globalization (in both its original and its refined formulations) addresses the broader criminal and criminogenic dynamics of the global neoliberal project”.

In the same line of reasoning, Wingerde and Lord (2020: 470) stress the relevance of understanding dynamics involving multinational business firms in relation to white-collar crime convenience:

The dynamics between these firms, governments, and civil society have fundamentally changed over the past two decades. Rather than nation-states, these firms are (and have been for a while) at the center of the economy. In fact, the global economy is increasingly being dominated by complex networks of production, controlled and coordinated by multinational business firms.

Kennedy (2020: 185) referred to research linking white-collar criminogenicity to business dynamics:

Companies operating within industries that are highly dynamic, meaning the industry is seeing rapid fluctuations in demand for its goods, were significantly more likely to engage in illegal behavior. However, firms operating in environments that had low levels of dynamism were also likely to engage in illegal behavior, just not at the same rate as firms in the most dynamic environments. The curvilinear relationships found between illegal corporate behavior, the availability of resources, and a dynamic environment suggest that munificent environments provide just as much motivation for corporate crime as do resource-scarce environments. Additionally, industry-level perceptions of risk and a desire to avoid competitive environments that lead to



downward pressure on a company's stock price or financial returns can motivate collusive illegal corporate behavior.

Similarly, Chan and Gibbs (2020: 195) argued that "crime may be a result of management's reaction to the dynamic environment". Technological advancements are included in the dynamic environment focusing on "the socialization process and structurally created opportunities that reflect changing dynamics in occupational distribution and technological advancements" (Chan and Gibbs, 2020: 200).

Lord and Wingerde (2020: 252) reported research on procedural dynamics in criminal market forces:

Jordanoska and Lord (2019) undertook such an analysis when implementing a script analysis to understand the procedural dynamics and mechanics of the market manipulation process. They analyzed the range of interactions between the relevant actors, these actors' behaviors, and the resources essential to allowing the manipulative behaviors to occur.

In the reported study, researchers were able to gain insight into the procedural aspects and organizational dynamics of the manipulations in different scenes of the script. They were able to identify which actors (individual or corporate) were central, and how the actors cooperated across the script. They identified the ways in which regulatory and corporate conditions created opportunities and potential for manipulations (Lord and Wingerde, 2020).

## **Conclusion**

Dynamic models presented in this article derive from system dynamics modeling, where cause-and-effect relationships as well as causal loops determine the extent of financial motive, the extent of organizational opportunity, and the extent of personal willingness for deviant behavior over time. System dynamics is a methodology to frame, understand and discuss

complex issues and problems. The methodology can help understand phenomena like white-collar crime occurrences by modeling causes and effects linked to such occurrences. The basis of the system dynamics approach is the recognition that the structure of any system and the many circular, interlocking, and time-delayed relationships among its components determine motives, opportunities and willingness, rather than each component itself (Randers, 2019; Sterman, 2018). Feedback loops are the recursive, repeated and iterative cycles of interactions among factors that influence motive, opportunity, and willingness for white-collar crime. Organizational dynamics is the interplay among factors that determine organizational behavior over time. Factors create, extend, or modify organizational opportunity for white-collar crime. Organizational dynamics result from continuous changes in a number of interlocked variables (Pitelis and Wagner, 2019). In this perspective, an organization is a system of coordinated actions among individuals and groups with boundaries and goals (Puranam, 2014). Dynamic performance models propose that opportunity evolves as people's abilities, learning, and other differences change (Christian et al., 2015).

Dynamics at all levels change the extent of convenience in white-collar crime. Dynamics can cause worsening in convenience or improvement in convenience. A large number of pathways through the myriad of interactions can create convenience in white-collar crime. Starting at the state level, a corrupt regime attracts bribes from the private sector. In the private sector, a sales manager then seizes the opportunity to obtain a contract for the company with the state, where the manager in the aftermath might expect a bonus or a promotion. Potential controls and guardianships to secure compliance are ignored to succeed in delivery of goods and services to the state.

Another example of a potential pathway into convenient white-collar crime could start at the opposite end, at the individual level of narcissistic identification with the organization. The narcissist sees little or no difference between own money and corporate money. When in need

of money, the offender abuses the position to commit embezzlement. Bank accounts are arranged so that lines between private and corporate business become blurred in a collusion of personal and job-related activities.

This article has integrated a number of perspectives from criminology, management, psychology, and other disciplines into a structural model of white-collar convenience. The structural model turned into a dynamic model where convenience of crime can increase or decrease over time. The dynamic perspective enables the study of crime prevention measures in terms of causal relationships and loops, where some mechanism work to stabilize while other mechanisms work to reinforce influences.

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