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To cite this article: Petter Gottschalk (2020): Empirical Testing of an Integrated Criminological Theory: The Case of Deductive Convenience for White-Collar Offenders, *Deviant Behavior*, DOI: [10.1080/01639625.2020.1778961](https://doi.org/10.1080/01639625.2020.1778961)

To link to this article: <https://doi.org/10.1080/01639625.2020.1778961>



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Published online: 12 Jun 2020.



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# Empirical Testing of an Integrated Criminological Theory: The Case of Deductive Convenience for White-Collar Offenders

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## ABSTRACT

This paper presents the integrated theory of convenience with its dimensions and structural model. Convenience statements derive from the structural model. The research suggests that offenders will find crime more convenient than non-offenders will. One hundred and eleven business students were either potential offenders or non-offenders based on their responses in survey research. Business students who found it understandable that top executives and others in privileged positions commit white-collar crime are likely offenders, while students who did not find it understandable are likely non-offenders. The empirical test illustrates that assumed offenders find more motive convenience, opportunity convenience, as well as behavioral convenience by crime when compared to assumed non-offenders.

## ARTICLE HISTORY

Received 26 January 2020

Accepted 3 June 2020

## Introduction

There are a number of integrated criminological theories attempting to explain the phenomenon of white-collar crime. Researchers have emphasized that it is difficult to test such theories empirically (e.g., Benson and Simpson 2018; Chan and Gibbs 2020; Friedrichs 2010). An example is the emerging theory of convenience, which is a deductive theory explaining white-collar offenders by their motive for financial crime, their opportunity in organizational settings, and their willingness for deviant behavior (Braaten and Vaughn 2019; Chan and Gibbs 2020; Gottschalk 2019; Hansen 2020; Kireenko, Nevzorova, and Fedotov 2019; Vasiu and Podgor 2019). Convenience theory applies the offender-based rather than the offense-based perspective on white-collar crime (Piquero Nicole and Schoepfer 2010; Sutherland 1983).

One of the challenges in testing convenience theory is the multi-level perspective. Another challenge is access to offenders and non-offenders for empirical study. This paper presents a simplified test where business school students are either potential offenders or potential non-offenders based on their attitudes toward white-collar offenses. The unit of analysis is the potential offender and non-offender at the individual level, thereby avoiding organizational and structural levels. This research is important as it illustrates operationalization of constructs, as well as simplified testing of an integrated criminological theory for white-collar crime.

The paper starts by presenting the idea of integrated theory, the deductive convenience theory, as well as dimensions in convenience theory. Next, a structural model of convenience theory is presented, followed by statements that operationalize the model. The research design is survey research, where business students in an elective course on financial crime filled in a questionnaire while in class. Finally, research results document differences between potential white-collar offenders and potential non-offenders.

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## Integrated theory

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

While the theory of convenience is an integrated deductive theory as described below, there are other kinds of integrated theories such as cross-level sequential theory and cross-level parallel theory of white-collar crime. Cross-level sequential theory is sequential end-to-end integration that specifies the propositions of one theory as sequentially following the propositions of another. As such, end-to-end integration implies a temporal ordering among the causal variables in which the first set of variables influences the next set (Krohn and Eassey 2014), the next set influences the following set, and so on, and in turn leading to the predicted outcome (Liska, Krohn, and Messner 1989, 5):

End-to-end (sequential) integration refers to specifying the temporal order between causal variables, so that the dependent variables of some theories constitute the independent variables of others.

An example of cross-level theory of white-collar crime is Rorie (2015) integrated theory of corporate environmental compliance and over-compliance. She integrates the license framework's emphasis on corporate-level factors with a rational choice framework, which models how individual perceptions and attitudes might mediate or moderate corporate-level concerns.

Cross-level parallel theory is parallel side-by-side integration by partitioning the subject matter of interest into distinct categories and using different theories to explain each (Liska, Krohn, and Messner 1989, 5):

Side-by-side (horizontal) integration refers to the partitioning of the subject matter of crime and deviance into cases that are explained by different theories.

As a result, much attention in side-by-side integration focuses on the criteria used to partition the subject matter, and only then focuses on the theories, which can best explain each category (Krohn and Eassey 2014). The theory of convenience does partition the subject matter of interest into distinct categories of motive, opportunity, and willingness. However, the main form of integration in convenience theory is up-and-down, rather than side-by-side or end-to-end.

One way of partitioning the subject matter is into occupational and corporate crime (Kennedy 2020). Self-interested individuals commit occupational crime in their profession against their employers (e.g., embezzlement or receipt of bribes) and other victims (Baird and Zelin 2009; Benson and Chio 2020; Shepherd and Button 2019). Occupational crime is an offense committed by an individual using the skills, knowledge, and access granted to him or her by the legitimate occupation, to obtain some financial gain (Kennedy 2020). Organizational officials commit corporate crime in the larger interest of an organization, such as bribing potential customers, avoiding taxes by evasion, and misrepresenting accounting to get unjustified government subsidies (Craig and Piquero 2016, 2017; Dodge 2020). Corporate crime may ultimately provide an individual with some tangible benefit, such as a promotion, bonus pay, or gifts for exceptional performance (Kennedy 2020, 178):

Yet, the primary purpose of committing a corporate crime is to provide a benefit to the corporation. Accordingly, corporate crimes have a distinctly organizational focus irrespective of whether they are committed by one person or 100 persons.

Another way of partitioning the subject matter is into different genders. Steffensmeier, Schwartz, and Roche (2013) studied how gendered focal concerns can inhibit criminal behaviors in females in the corporate context. Generally, the fraction of females who might exploit opportunity structures for white-collar crime is increasing, and it is thus an interesting kind of partitioning to study whether female offending is changing in response to changes in opportunities.

The integrated deductive theory of convenience is parsimonious, where the principle of parsimony dictates that a theory should provide the simplest possible (viable) explanation for a phenomenon. Parsimonious means the simplest theory with the least assumptions and variables but with greatest explanatory power. The parsimony principle is basic to all science and tells us to choose the simplest scientific explanation that fits the evidence. The opposite would be that the more assumptions you have to make, the more unlikely an explanation for the phenomenon being studied.

## Convenience theory

The theory of convenience is an integrated deductive theory explaining white-collar crime offenders. The theory integrates various perspectives on convenience into a single theory potentially with greater comprehensiveness and explanatory value than any one of its component perspectives. As such, convenience theory attempts to explain white-collar crime by bringing together several different theories and invoking multiple levels of analysis at the individual, organizational, as well as societal levels as suggested by Friedrichs (2010, 479):

The number of different theories or levels, and the formality, with which the relationship between the theories or variables on different levels of analysis is posited, varies.

Deductive reasoning is the process of reasoning from one or more statements (premises) to reach a logically certain conclusion. A conclusion results reductively by applying general rules, which hold over the entirety of a closed domain of discourse. Pratt, Kaplan, and Whittington (2019) argue that most management scholars employ deductive and quantitative methods in positivistic testing of hypotheses.

Krohn and Eassey (2014) argue that up-and-down integration – also referred to as deductive integration – might be considered the classic form of theoretical integration (Liska, Krohn, and Messner 1989, 5):

Up-and-down integration refers to identifying a level of abstraction or generality that encompasses much of the conceptualization of the constituent theories.

There are two types of up-and-down integration. In one type, integrated propositions in an up-and-down manner use the premise of one theory to derive the propositions of constituent theories. In particular, if theory A contains a more abstract or more general proposition from which theory B can be specified, then it is possible to integrate B with theory A, resulting in a single theory. Alternatively, if both theories A and B are able to be elaborated using assumptions more general than either theory individually, then it could be possible to synthesize the theories together in order to create a new theory C, which contains parts of both constituent theories. The former approach often involves theoretical reduction, while the latter involves theoretical synthesis.

The theory of convenience is a result of deductive integration by theoretical synthesis where a large number of theoretical perspectives blend into a unified whole to explain the main dimensions of motive, opportunity, and willingness. Some scholars argue that deductive integration is the only true type of theoretical integration. It is also the most difficult to do (Krohn and Eassey 2014).

The theory of convenience also applies another kind of up-and-down integration by including different units of analysis. Some perspectives are at the individual level of the offender (e.g., personal neutralization and personal strain). Some perspectives are at the group level of the organization (e.g., lack of guardianship and institutional deterioration), while some perspectives are at the level of society (e.g., criminogenic market structures and resource scarcity).

Chan and Gibbs (2020) suggest that convenience theory unifies concepts from macro-economic, meso-organizational, and micro-behavioral theories under the construct of convenience. Meso-level analysis means detailed examination of a specific group, a community, an organization, or parts of society, where outcomes may focus on phenomena between levels of individual, organization, and society. While both the motive dimension and the willingness dimension are mainly at the individual

level of an offender or at the group level of offenders, the opportunity dimension is mainly at the organizational and society level. The opportunity can derive from lack of controls and guardianship in the organization; and it can derive from criminal market structures in society as well. Meso-level analysis is sometimes labeled network analysis, where the researcher examines the patterns of social ties among people in a group and how those patterns affect the overall group. While not obvious and visible in convenience theory, the opportunity structure can reflect a pattern of social ties among people in the organization.

Some perspectives in the theory of convenience are not necessarily compatible because of their diverging assumptions about human nature. For example, a reviewer of the theory has suggested that the theory brings together multiple (and sometimes rival) theoretical traditions, including strain/anomie, differential association/learning, control/bonding/rational choice/techniques of rationalization, and even conflict. However, as long as the integration is mainly concerned with accumulation and synthesis of perspectives that influence the extent of convenience, then perspectives do not need to be compatible. If perspectives are competing, then theoretical synthesis is possible by changing the polarity of causality.

While the theory of convenience is an integrated and at the same time general theory of white-collar crime occurrence, there might be cases of white-collar crime where the theory does not apply. State-corporate crime is an example of a possible area (Bernat and Whyte 2020; Rothe and Medley 2020; Zysman-Quirós 2020).

### Convenience dimensions

The integrated deductive theory of convenience results from a synthesis of perspectives in three dimensions:

- *Convenience in motive.* It is convenient to use illegitimate financial gain to explore possibilities and avoid threats (Naylor 2003). Climb the hierarchy of needs for status and success (Maslow 1943), realize the American dream of prosperity (Schoepfer and Piquero 2006), satisfy the need for acclaim as a narcissist (Chatterjee and Pollock 2017), and restore the perception of equity and equality (Leigh et al. 2010) are some of the perspectives integrated in the motive dimension of convenience theory. In addition, goal setting is a common practice in the field of organizational behavior, where high-performance goals tend to encourage unethical behavior (Welsh et al. 2019). The extra profit from financial crime enables the offender to handle desired possibilities and potential threats. It is mainly the convenience of extra profit, rather than the convenience of illegal profit, that is important in the motive dimension of convenience theory. However, under certain circumstances, there might be some extra benefits from illegal extra profit rather than extra profit in general, since illegal funds avoid the attention of external and internal control mechanisms, including compliance functions (Kawasaki 2020). Illegitimate financial gain can thus find its ways into exploring possibilities and avoiding threats that recorded funds cannot.
- *Convenience in opportunity.* There is convenient access to resources to commit and conceal financial crime. Legitimate access to premises and systems (Benson and Simpson 2018), specialized access in routine activity (Cohen and Felson 1979), blame game by misleading attribution to others (Eberly et al. 2011), and institutional deterioration (Rodriguez, Uhlenbruck, and Lorraine Eden 2005) are some of the perspectives integrated in the opportunity dimension of convenience theory. A typical white-collar offender does not go into hiding as many street criminals do. Rather, the offender conceals financial crime among legal transactions to make illegal transactions seem legitimate, or the offender conceals financial crime by removing certain activities from the books. A typical white-collar offender who has convenient legitimate access to commit crime might spend most of the energy on concealing crime in the professional context (Huisman and van Erp 2013; McClanahan and South 2020).

- *Convenience in behavior.* Offenders can conveniently justify crime and neutralize guilt feelings (Dearden 2016, 2017, 2019). Application of neutralization techniques (Sykes and Matza 1957), sliding on the slippery slope (Welsh et al. 2014), lack of self-control (Gottfredson and Hirschi 1990), and narcissistic identification with the organization (Galvin, Lange, and Ashforth 2015) are some of the perspectives integrated in the willingness dimension of convenience theory. Learning from others by differential association (Sutherland 1983) and professional deviant identity (Obodaru 2017) are some further perspectives. When a white-collar offender justifies crime, then it is obvious to him and her that wrongdoing occurred. However, the offender can claim that the act of wrongdoing is morally justifiable (Schnatterly, Gangloff, and Tuschke 2018), and that a negative life event has occurred (Engdahl 2015). When a white-collar offender denies a guilty mind, then the offender applies neutralization techniques. When a white-collar offender makes crime as a choice, it is convenient based on identity (Galvin, Lange, and Ashforth 2015), rationality (Pratt and Cullen 2005), and learning from others (Sutherland 1983).

The integrated deductive theory of convenience results from synthesis within each of three dimensions as well as among these three dimensions. According to Liska, Krohn, and Messner (1989), theoretical synthesis requires that the postulation of abstract or general principles that will allow at least fractions of merging theories to be subsumed and interrelated. Effective synthesis can generate additional predictive power not made by the merging theories individually.

Themes identified in convenience theory derive from discourse analysis of the research literature (Chan and Gibbs 2020; Garcia-Rosell 2019). Chan and Gibbs (2020) argue that criminological theorizing is typically discursive in nature. Discourse can describe a group of statements that provides a language for talking and producing a particular type of knowledge about a topic (Garcia-Rosell 2019, 1019):

Thus, discourses provide the frames for forming and articulating ideas concerning our relationships to nature and other members of society in a particular space at a particular time.

## Structural model

To test the theory of convenience, there is a need to operationalize all the constructs in the structural model in Figure 1 as well as develop research hypotheses. The objective of an operationalization is to provide a point of departure for focused empirical research or comparative critical analysis. Friedrichs (2020) distinguishes between operational, typological, and polemical levels to organize ideas about white-collar crime. For empirical study, ideas have to move from the polemical via the typological to the operational level.

The overall research proposition is that the tendency to commit white-collar crime increases as a potential offender experiences more of the elements in the model. As the motive becomes stronger, as the opportunity improves, and as the willingness increases, then the theory suggests that the tendency to commit crime rises. Furthermore, the theory suggests that a less likely offender will have a weaker motive, a worse opportunity, and a reduced willingness compared to a more likely offender.

Such a research proposition is not at all easy to test empirically, as there are only three main groups of white-collar people:

- (1) White-collar people who never commit financial crime.
- (2) White-collar offenders who never suffer from sanctions because nobody detects their wrongdoing.
- (3) White-collar offenders who suffer sanctions because of their wrongdoing.

Based on research on the detection rate of white-collar offenses (e.g., Gottschalk and Gunnesdal 2018), we can assume that group 2 far exceeds the number of people in group 3. We can also assume that

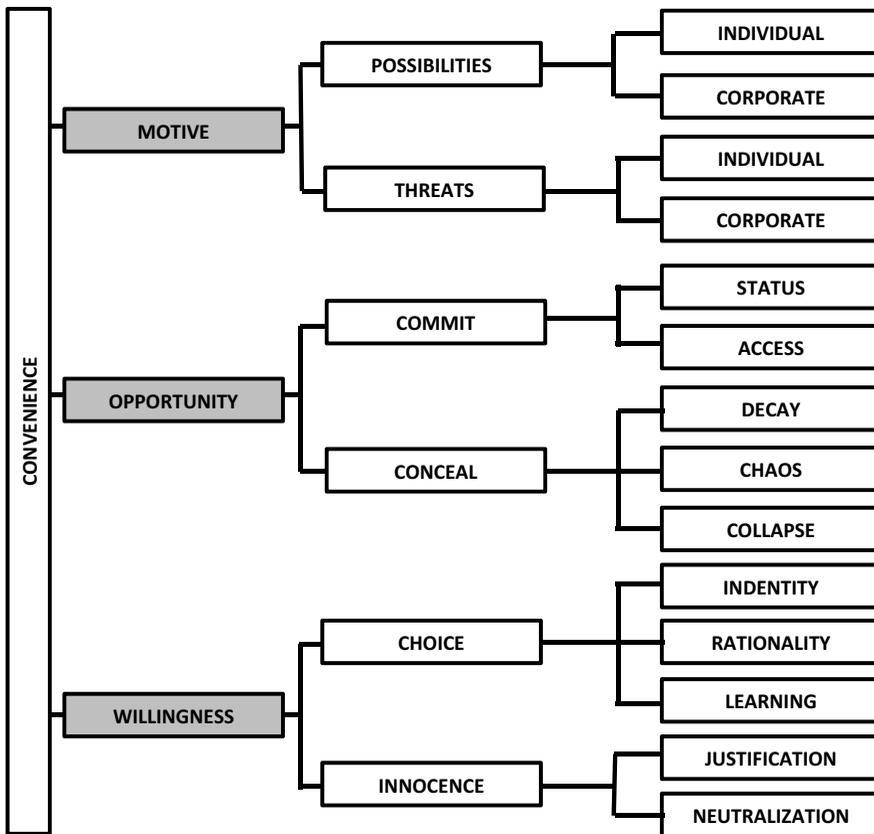


Figure 1. Structural model of convenience theory.

most members of the elite in society are law-abiding individuals, and thus assume that group 1 far exceeds the number of people in group 2. The only group, for which there is empirical evidence, is the smallest group 3, where offenders face prosecution and incarceration.

One empirical approach might be to compare groups 1 and 3, where the research proposition would be that group 1 members have a far lower score on convenience elements than group 3 members. Group 1 members would not have a strong motive, would not find many opportunities, and would not perceive a high willingness to commit financial crime.

When empirical research will look for elements of convenience among white-collar people, the research is concerned with both the number of elements and the characteristics of the presence of those elements. Not only will an element be present or not present for a potential offender but it may also play a major or minor role in the overall white-collar convenience for the potential offender. The elements per se will not necessarily be more or less important generally, rather, in each specific case, some elements will be minor while other elements will be major in the overall extent of convenience.

In the following, we imagine that the respondent is a potential or actual white-collar offender. The assumed respondent answers on a scale from “completely disagree” to “completely agree.” Statements for group 1 members are first, followed by statements for group 3 members.

### Financial motive

Elements of the financial motive represent variables at the individual and the organizational level of analysis. Both individuals and organizations can face possibilities and threats where illegitimate financial gain might serve to explore possibilities and avoid threats.

***Motive-possibilities-individual***

I have a desire to climb the hierarchy of needs for status and success. I want to realize the American dream of prosperity for myself. I want to satisfy my need for acclaim as a narcissist. I want to restore the perception of equity and equality for me financially compared to others in similar positions. I want to satisfy my desire to help others financially as a social concern.

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***Motive-possibilities-corporate***

We need to reach business objectives even when the means are illegal. We need to satisfy greed where nothing is ever enough. We enjoy mutual benefits in exchange relationships, such as corruption. We want to make as much profit as possible since profit is the only goal.

We needed to reach business objectives even when the means were illegal. We needed to satisfy greed where nothing was ever enough. We enjoyed mutual benefits in exchange relationships, such as corruption. We wanted to make as much profit as possible since profit was the only goal.

***Motive-threats-individual***

It is important for me to avoid loss of self-esteem after organizational failure. It is important to me to remove strain, pain, and uncertainty for myself. It is important for me to avoid falling from position in the privileged elite.

It was important to me to avoid loss of self-esteem after organizational failure. It was important to me to remove strain, pain, and uncertainty for myself. It was important to me to avoid falling from position in the privileged elite.

***Motive-threats-corporate***

It is important for us to avoid corporate collapse and bankruptcy. We have to adapt to profitable criminal market forces. We have to join profitable networks and cartels.

It was important for us to avoid corporate collapse and bankruptcy. We had to adapt to profitable criminal market forces. We had to join profitable networks and cartels.

**Organizational opportunity**

Elements of the organizational opportunity represent variables at the individual as well as the organizational and structural levels of analysis. The status of the offender is at the individual level, while access, decay, and chaos are at the organizational level, and collapse is at the structural level of market structures.

***Opportunity-commit-status***

I use executive language that people do not understand. I am an elite member too big to fail and too powerful to jail. I apply the blame game by misleading attribution to others. I apply offender humor to distract from deviant behavior. I enjoy power inequality between the elite and others.

I used executive language that people did not understand. I was an elite member too big to fail and too powerful to jail. I applied the blame game by misleading attribution to others. I applied offender humor to distract from deviant behavior. I enjoyed power inequality between the elite and others.

***Opportunity-commit-access***

I have legitimate access to premises and systems to do whatever I like. I can create opportunities by entrepreneurship. I have specialized access in routine activities. I have legitimate access to strategic resources.

I had legitimate access to premises and systems to do whatever I liked. I could create opportunities by entrepreneurship. I had specialized access in routine activities. I had legitimate access to strategic resources.

***Opportunity-conceal-decay***

There is institutional deterioration based on legitimacy in the organization. There is inability to control because of social disorganization. There is interference of noise in crime signals. There is misrepresentation in accounting. Auditors report to and are loyal to management rather than the board.

There was institutional deterioration based on legitimacy in the organization. There was inability to control because of social disorganization. There was interference of noise in crime signals. There was misrepresentation in accounting. Auditors reported to and were loyal to management rather than the board.

***Opportunity-conceal-chaos***

There is lack of control in principal–agent relationships. Sensemaking of actions in the organization is difficult for outsiders. Costs exceed benefits for whistleblowers. There is an ethical climate conflict in the organization.

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***Opportunity-conceal-collapse***

There is rule complexity preventing compliance. Participation in crime networks such as cartels is sometimes required. It is the usual way of doing business in markets with crime forces.

There was rule complexity preventing compliance. Participation in crime networks such as cartels was sometimes required. It was the usual way of doing business in markets with crime forces.

***Personal willingness***

Elements of personal willingness are all at the individual level of analysis.

***Willingness-choice-identity***

It is acceptable to have deviant behavior for the elite from social conflict. It is acceptable to have narcissistic identification with the organization. It is acceptable to have a professional deviant identity. Narcissists expect preferential treatment. Reputation is adapted to individual labels. Social ties dwindle with age. Deviant identity labeling occurs.

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### ***Willingness-choice-rationality***

It is a rational behavior when there is a perception of benefits exceeding costs. Behavioral reinforcement of deviance occurs over time. It is important to avoid undesirable impulses in self-regulation. I perceive no deterrence effect. Work-related stress is self-determined. I am sensation seeking to experience adventure.

It was a rational behavior when there was a perception of benefits exceeding costs. Behavioral reinforcement of deviance occurred over time. It was important to avoid undesirable impulses in self-regulation. I perceived no deterrence effect. Work-related stress was self-determined. I was sensation seeking to experience adventure.

### ***Willingness-choice-learning***

I learn from others by differential association. I take action according to authority as obedience. We have a collectivist value orientation.

I learned from others by differential association. I took action according to authority as obedience. We had a collectivist value orientation.

### ***Willingness-innocence-justification***

The act of wrongdoing is morally justifiable. We select information in the upper echelon. Disappointing work context causes entitlement. Negative life events occur. There is a peer pressure.

The act of wrongdoing was morally justifiable. We selected information in the upper echelon. Disappointing work context caused entitlement. Negative life events occurred. There was a peer pressure.

### ***Willingness-innocence-neutralization***

I apply neutralization techniques when I do something wrong. I am sometimes sliding on the slippery slope. I lack self-control.

I applied neutralization techniques when I did something wrong. I was sometimes sliding on the slippery slope. I lacked self-control.

## **Offenders and non-offenders**

Formulation of the above statements for motive, opportunity, and willingness is such that the respondent is either a white-collar person involved in no crime or a white-collar person convicted for crime. It is thus a dichotomous study enabling a statistical comparison of non-offenders with offenders in white-collar crime. To find two suitable samples of non-offenders and offenders is not at all easy. The main hypothesis would be that non-offenders find white-collar crime less convenient compared to offenders.

The dependent variable in empirical study might be group rates of white-collar crime or individual white-collar crime occurrence. Akers (1989, 25) suggests that deviance needs no explanation, while conformity is the thing that researchers have to explain:

Universal motivation to deviance is assumed, but motivation to conformity is problematic.

Kennedy (2020) suggests that normalization of deviance occurs because organizations are in search of new ways to achieve their goals of efficiency, increased productivity, and economic gains. In some business organizations, executives become subjects to evaluation on the following scale, where any action is always better than no action at all:

- (1) The executive is doing the right thing.
- (2) The executive is doing the wrong thing.
- (3) The executive is doing nothing.

For example, a company operating in resource-scarce environments would be more motivated to engage in deviant corporate acts at level 2, since level 1 seems too difficult, and because level 3 might put the company out of business.

Empirical measurement of the dependent variable is possible as a dichotomy or a scale in which the absence of deviance counts as conformity and its reciprocal counts as deviance.

When reviewing the research literature on the comparison of offenders and non-offenders in other areas than white-collar crime, there are insights emerging. For example, Eryilmaz (2018) compared offender and non-offender young men, and a journal for religion and health published his research. The research findings suggest that offenders tend to have troubles setting life goals when compared to non-offenders. Offenders from a prison in the capital city of Turkey, Ankara, were one part of the empirical basis, while the non-offenders were workers in various factories in the vicinity. A statistical t-test comparing responses resulted in significant differences.

Another kind of comparison is experienced offenders versus novice offenders. Carroll and Weaver (2017) studied experienced and novice shoplifters who described their thoughts during consideration of actual crime opportunities in retail stores. The study indicates that novice shoplifters plan and prepare themselves for avoiding detection, while experienced shoplifters were less concerned about detection. Deterrents to shoplifting for novices included fear, guilt, and the possibility of detection and prosecution. Expert shoplifters were more efficient and strategic than novices in their shoplifting considerations (Weaver and Carroll 1985).

The theory of convenience has elements at the individual, organizational, as well as structural levels. Benson and Simpson (2018, 52) argue that a theory of white-collar crime that researchers construct in such a way that it applies different levels of analysis is difficult to test empirically:

Though this kind of approach is comprehensive and provocative, it is also virtually untestable as it is nearly impossible to measure or control for all of the factors that are cited in the explanation.

Ideally, to test convenience theory, variables for motive should be at the individual and organizational level, variables for opportunity should be at the individual, organizational, as well as the structural levels, while variables for willingness need only be at the individual level. Since this is almost impossible, the current research leaves the ideal approach and suggests empirical study at the individual level. The shortcoming of such an approach is that respondents might vary in their views on elements at the organizational and structural levels. For example, the extent of perceived institutional deterioration in a specific organization will vary with various respondents from the same organization. Similarly, the extent of perceived corporate motive to explore possibilities and avoid threats by illegitimate financial gain might differ depending on various respondents from the same organization.

## Survey statements

A test of convenience theory by survey research will need to distinguish different kinds of organizations. For example, Gottschalk (2017) found that religious institutions tend to have members with weaker personal willingness to commit financial crime, while the organizations themselves offer greater opportunities to commit and conceal financial crime. Other kinds of organizations – such as museums, family-owned enterprises, small and medium-sized business versus multinational corporations, and public organizations – will all have different and special characteristics. Benson and Simpson (2018, 57) suggest that in contrast to for-profit corporations, many other types of organizations, such as hospitals, universities, and government bureaucracies, are not subject to “such a brutally simple and objective measure of their success”:

Like all organizations, they are goal driven, but it is more difficult to tell exactly how well they are doing relative to their goals and to one another. Hence, we expect the leaders of these organizations to be less pressured to break the law to achieve organizational goals.

Ideally, a sample of offenders and non-offenders could lead to breakthrough results when compared in terms of the following convenience statements based on the theory of convenience as structurally modeled in Figure 1.

### ***Financial motive***

I believe financial crime can help me achieve my personal goals.

I believe financial crime can help the organization achieve its business goals.

I believe financial crime can help me avoid personal economic problems.

I believe financial crime can help the organization avoid bankruptcy.

### ***Organizational opportunity***

I believe my status in the organization can make it possible for me to commit financial crime.

I believe my access to resources in the organization can make it possible for me to commit financial crime.

I believe my institutional deterioration in the organization can make it possible for me to conceal financial crime.

I believe lack of control and guardianship in the organization can make it possible for me to conceal financial crime.

I believe criminal market structure externally can make it possible for me to conceal financial crime.

### ***Personal willingness***

I identify so strongly with the organization that I might commit financial crime to save it.

I would consider costs and benefits before committing financial crime.

My inclination to commit crime will increase if others show me how to do it.

I would be willing to commit financial crime if I was able to justify it.

I would be willing to commit financial crime if I had no sense of guilt.

### ***Student survey***

Since it is difficult, if not impossible, to access a sample of white-collar offenders and a sample of white-collar non-offenders, the second best option for empirical study seems to be students in law, criminology, and business. Business school students are relevant and interesting, because many of them will end up in positions where they either have access to resources to commit and conceal financial crime or have access to resources to audit and control financial activities of others in the organization.

Based on responses to the following three statements, empirical research might classify students as potential offenders and potential non-offenders:

- (1) It is understandable that top executives and other privileged individuals abuse their positions to commit financial crime when they have problems with their personal finances.
- (2) It is understandable that top executives and other privileged individuals abuse their positions to commit financial crime when the business struggles financially and faces the threat of bankruptcy.
- (3) It is understandable that chief executives and other privileged individuals abuse their positions to commit financial crime by offering bribes in corrupt countries to obtain business contracts.

By dividing the class into two groups, where those with the highest extent of agreement with these statements will serve in the offender group, while those with the highest extent of disagreement with these statements will serve in the non-offender group. Responses are assigned on a scale from strongly agree to strongly disagree. Responses to these three statements represent the dependent variable in statistical analysis using a t-test to distinguish the two groups.

The formulation of statements for the independent variables of motive, opportunity, and willingness might be as follows.

### ***Motive***

Chief executives and others in privileged positions can benefit from financial crime at work to achieve their personal goals.

Financial crime by top executives and others in privileged positions can help organizations achieve their business goals.

Chief executives and others in privileged positions can benefit from financial crime at work to avoid personal bankruptcy.

Financial crime by top executives and others in privileged positions can help organizations avoid bankruptcy.

### ***Opportunity***

Persons in top positions have the opportunity to commit financial crime at work because of their status.

Persons in top positions have the opportunity to commit financial crime at work because of their access to resources.

Persons in top positions have the opportunity to conceal financial crime at work where there is institutional deterioration.

Persons in top positions have the opportunity to conceal financial crime at work where there is lack of oversight and control.

Persons in top positions have the opportunity to conceal financial crime at work where the corporate environment has criminal market structures.

### ***Willingness***

Top executives and others in privileged positions might be willing to commit financial crime at work because they identify too strongly with the business.

Top executives and others in privileged positions might be willing to commit financial crime at work because they make a rational assessment of the pros and cons.

Top executives and others in privileged positions might be willing to commit financial crime at work when they learn criminality from others.

Top executives and others in privileged positions might be willing to commit financial crime at work because they justify their actions.

Top executives and others in privileged positions might be willing to commit financial crime at work because they get rid of guilt.

### **Research design**

In a business school in Norway, students can sign up for an elective course on “Leadership and Financial Crime.” The course covers two main topics. The first topic is financial crime generally and white-collar crime specifically, where the theory of convenience is introduced. The second topic is fraud examination by financial crime specialists in the private sector, such as local law firms and global

auditing firms. The course examination is a term paper where students evaluate a report of investigation by fraud examiners.

Early on in the term, students received the survey instrument during the last lecture hour in class. All students that were present filled in the questionnaire in Table 1. Before students left the class, they handed in 111 completed questionnaires.

Students only rated statements listed above and did not answer any questions about themselves. Although demographic variables, such as gender (Benson and Gottschalk 2015; Steffensmeier, Schwartz, and Roche 2013) might be interesting, they were avoided because of general data protection regulation regarding personal information.

The class had a slight majority of female students, as about 60% were women. Since students had chosen this course, rather than elective courses on project management, personal finances or other topics, students were presumably interested in this course. The likely main source of information about the course was previous students, as the class size had grown steadily over the years.

## Research results

The classifying variable in this research is the extent to which respondents find it understandable that top executives and other privileged individuals abuse their positions to commit financial crime. The variable has three items as listed above. Each item was measured on a scale from completely agree (1) to completely disagree (5). The offending scale with three items has an acceptable reliability score in terms of a Cronbach's alpha of .862.

**Table 1.** Questionnaire for survey research of convenience theory.

To what extent do you agree or disagree with these statements?	Agree disagree
Chief executives and others in privileged positions can benefit from financial crime at work to achieve their personal goals	1 2 3 4 5 6
Financial crime by top executives and others in privileged positions can help organizations achieve their business goals	1 2 3 4 5 6
Chief executives and others in privileged positions can benefit from financial crime at work to avoid personal bankruptcy	1 2 3 4 5 6
Financial crime by top executives and others in privileged positions can help organizations avoid bankruptcy	1 2 3 4 5 6
Persons in top positions have the opportunity to commit financial crime at work because of their status	1 2 3 4 5 6
Persons in top positions have the opportunity to commit financial crime at work because of their access to resources	1 2 3 4 5 6
Persons in top positions have the opportunity to conceal financial crime at work where there is institutional deterioration	1 2 3 4 5 6
Persons in top positions have the opportunity to conceal financial crime at work where there is lack of oversight and control	1 2 3 4 5 6
Persons in top positions have the opportunity to conceal financial crime at work where the corporate environment has criminal market structures	1 2 3 4 5 6
Top executives and others in privileged positions might be willing to commit financial crime at work because they identify too strongly with the business	1 2 3 4 5 6
Top executives and others in privileged positions might be willing to commit financial crime at work because they make a rational assessment	1 2 3 4 5 6
Top executives and others in privileged positions might be willing to commit financial crime at work when they learn criminality from others	1 2 3 4 5 6
Top executives and others in privileged positions might be willing to commit financial crime at work because they justify their actions	1 2 3 4 5 6
Top executives and others in privileged positions might be willing to commit financial crime at work because they get rid of guilt	1 2 3 4 5 6
It is understandable that top executives and other privileged individuals abuse their positions to commit financial crime when they have problems with their personal finances	1 2 3 4 5 6
It is understandable that top executives and other privileged individuals abuse their positions to commit financial crime when the business struggles financially and faces the threat of bankruptcy	1 2 3 4 5 6
It is understandable that chief executives and other privileged individuals abuse their positions to commit financial crime by offering bribes in corrupt countries to obtain business contracts	1 2 3 4 5 6

The average score for the offending scale was 3.061, which means respondents on average agreed slightly to the statements that offending is understandable. This research thus classified respondents with a score lower than 3.061 as offenders, and respondents with a higher score as non-offenders. Out of 111 respondents, 65 became offenders, while 46 became non-offenders. Table 2 lists the respondents' average score for each statement in the questionnaire. Assumed offenders have the 1-label in the table, while assumed non-offenders have the 2-label in the table. For all statements in convenience theory, offenders agree more than non-offenders as illustrated with lower scores among the 65 offenders compared to the 46 non-offenders. Offenders thus find crime more convenient than non-offenders do in all three dimensions of motive, opportunity, and willingness.

While the differences between offenders and non-offenders are systematically in favor of the research hypothesis that offenders will find white-collar crime more convenient than non-offenders will, it is not obvious that all differences are statistically significant. The ideal  $p$ -value for statistically different groups is .01 or less. However,  $p < .05$  is a less ambitious threshold often found quite acceptable.

There are only two convenience statements satisfying the ideal  $p$ -value requirement in Table 3 with a  $p$ -value of less than .01. First, with a  $p$ -value of .002, there is opportunity-conceal-chaos, where offenders agree significantly more to the statement that persons in top positions have the opportunity to conceal financial crime at work where there is lack of oversight and control. Second, with a  $p$ -value of .004, there is motive-threat-corporate, where offenders agree significantly more to the statement that financial crime by top executives and others in privileged positions can help organizations avoid bankruptcy.

As listed in Table 3, six more convenience statements are within the acceptable significance threshold of  $p < .05$ . There are thus eight out of 14 statements in the convenience structure in Figure 1 that are statistically significant when comparing assumed offenders to assumed non-offenders. The remaining six statements are not statistically significant, but they are indeed different in the suggested direction as listed in Table 2.

**Table 2.** Mean scores for convenience for assumed offenders (1) versus non-offenders (2).

Convenience statements		N	Mean	Deviation
MOTIVE-POSSIBILITIES-INDIVIDUAL	1	65	1,8154	1,21053
	2	46	2,3696	1,52547
MOTIVE-POSSIBILITIES-CORPORATE	1	65	2,0462	1,26776
	2	46	2,5435	1,68268
MOTIVE-THREATS-INDIVIDUAL	1	64	1,7969	1,29932
	2	46	2,5000	1,69640
MOTIVE-THREATS-CORPORATE	1	65	1,7538	1,03124
	2	46	2,4565	1,50121
OPPORTUNITY-COMMIT-STATUS	1	65	1,9538	1,20456
	2	46	2,3913	1,48291
OPPORTUNITY-COMMIT-ACCESS	1	65	1,7385	1,07931
	2	46	2,2826	1,45546
OPPORTUNITY-CONCEAL-DECAY	1	65	2,4308	1,17219
	2	45	2,8000	1,19848
OPPORTUNITY-CONCEAL-CHAOS	1	65	1,6308	1,05430
	2	46	2,4565	1,72184
OPPORTUNITY-CONCEAL-COLLAPSE	1	64	2,4219	1,41202
	2	46	2,7826	1,28085
WILLINGNESS-CHOICE-IDENTITY	1	65	2,3538	1,23023
	2	46	2,8696	1,29286
WILLINGNESS-CHOICE-RATIONALITY	1	65	2,4000	1,23491
	2	46	2,9783	1,46802
WILLINGNESS-CHOICE-LEARNING	1	65	2,3538	1,20456
	2	45	2,8667	1,42382
WILLINGNESS-INNOCENCE-JUSTIFICATION	1	65	2,4308	1,67676
	2	46	2,6739	1,41507
WILLINGNESS-INNOCENCE-NEUTRALIZATION	1	65	2,8769	1,48437
	2	46	3,3261	1,56424

**Table 3.** Convenience significance for assumed offenders (1) versus non-offenders (2).

Convenience statements	t-Statistic	Significance
MOTIVE-POSSIBILITIES-INDIVIDUAL	2.131	.035
MOTIVE-POSSIBILITIES-CORPORATE	1.776	.079
MOTIVE-THREATS-INDIVIDUAL	2.461	.015
MOTIVE-THREATS-CORPORATE	2.925	.004
OPPORTUNITY-COMMIT-STATUS	1.712	.090
OPPORTUNITY-COMMIT-ACCESS	2.262	.026
OPPORTUNITY-CONCEAL-DECAY	1.609	.110
OPPORTUNITY-CONCEAL-CHAOS	3.128	.002
OPPORTUNITY-CONCEAL-COLLAPSE	1.373	.172
WILLINGNESS-CHOICE-IDENTITY	2.130	.035
WILLINGNESS-CHOICE-RATIONALITY	2.246	.027
WILLINGNESS-CHOICE-LEARNING	2.037	.044
WILLINGNESS-INNOCENCE-JUSTIFICATION	.802	.424
WILLINGNESS-INNOCENCE-NEUTRALIZATION	1.536	.127

## Conclusion

Business students who found it understandable that top executives and others in privileged positions commit white-collar crime became potential offenders, while students who did not find it understandable became potential non-offenders. The test of convenience theory illustrates that offenders find more motive convenience, opportunity convenience, as well as behavioral convenience by crime when compared to non-offenders.

The presented empirical research is exploratory and not at all satisfactory as evidence for the validity of convenience theory as an integrated explanation for the white-collar crime phenomenon. As discussed in the early parts of this paper, a number of obstacles and study barriers exist that need to be addressed in the future empirical research.

## Notes on contributor

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