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Perceptions of Potential White-Collar Criminals in Romania: A Convenience Theory Approach

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ABSTRACT

This article presents survey research in Romania to identify support or lack of support for propositions in convenience theory as they relate to motive, opportunity, and willingness. The research is important, as convenience propositions that might find strong support among respondents indicate areas for reduction in convenience as a measure to prevent and detect white-collar crime. Convenience is a concept not only associated with savings in time and effort but also with avoidance of strain and pain. Respondents express most strongly support for the proposition that persons in top positions have the opportunity to conceal financial crime at work where there is lack of guardianship, oversight and control. An important factor in improving control is reliable whistleblowing that will reduce the convenience of crime by privileged individuals who intend to abuse their positions for personal or organizational gain.

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Introduction

White-collar criminals commit corruption, fraud, tax evasion, and other forms of financial crime in the course of their professions. White-collar criminals are persons of respectability and high social status who abuse their positions to commit economic crime (Simpson et al. 2022, Sutherland, 1983). Some commit occupational crime for personal benefit (Bittle and Hébert 2020), and others commit corporate crime for business benefit (Baer 2020). While detection, prosecution, and conviction in the criminal justice system are often challenging from a legal perspective (Cullen, Chouhy, and Jonson 2020), white-collar crime is sometimes considered so serious that offenders are sentenced to prison at a length of incarceration that they impossibly can survive (Ragothaman 2014).

An emerging theoretical approach to understand the offender category of white-collar criminals is convenience theory suggesting that motive, opportunity, and willingness determine the extent of tendency toward wrongdoing (Gottschalk 2022). The theory suggests that strong financial motives from possibilities and threats, simple organizational opportunities to commit and conceal crime, and personal willingness for deviant behavior based on choice and innocence can make law violations attractive as a convenient option.

This article presents survey research from Romania to identify support or lack of support for propositions in convenience theory as the propositions relate to motive, opportunity, and willingness. The article addresses the following research question: *To what extent do students in Romania disagree or agree with propositions in convenience theory for white-collar crime?* Survey respondents were business, psychology, and law students at a Romanian university who expressed their perceptions of potential white-collar criminals in the country. This research is important, as convenience propositions that might find strong support among respondents indicate areas to focus on when working to

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detect and prevent white-collar crime. It is a matter of reducing convenience to deter from crime and knowing how future professionals perceive this topic seems to be an important step in the process.

After a review of the literature on which convenience theory is based, this article presents the research method of survey research among students in Romania, followed by resulting student scores for convenience propositions. Results from Romania are then compared to results from similar surveys in other countries in the past. Finally, a contingent approach to policy implications is then discussed as stronger support for some convenience propositions compared to other convenience propositions require action to reduce the extent of convenience that will contribute to the prevention and detection of white-collar crime.

Literature review

Convenience is a concept that was theoretically mainly associated with efficiency in time savings. Today, convenience is associated with a number of other characteristics, such as reduced effort and reduced pain. Convenience is linked to terms such as fast, easy, and safe. Convenience says something about attractiveness and accessibility. A convenient individual is not necessarily neither bad nor lazy. On the contrary, the person can be seen as smart and rational (Sundström and Radon 2015). Convenience is a relative concept concerned with the efficiency in time and effort as well as reduction in pain and solution to problems (Engdahl 2015).

Since convenience is a relative concept, convenience theory is a crime-as-a-choice theory. This is in line with Shover, Hochstetler, and Alalehto (2012) who suggested that it is a conscious choice among alternatives that leads privileged individuals to law violations. The relative concept indicates that offenders have the option of alternative actions to reach their goals that do not represent illegitimate behavior. While the traditional fraud triangle suggests that opportunities stimulate crime (Cressey 1972, Wells, 1997), the convenience triangle suggests that relative opportunities stimulate crime (Gottschalk 2022). There is no reason to commit crime, even if there are many opportunities, as long as alternative convenient decisions may lead to the same result. It is the extent of relative convenience, and not the extent of opportunity, that determines whether an offense is attractive.

Convenience theory is an emerging theoretical perspective to explain the phenomenon of white-collar crime where convenience was first introduced as a core concept by Gottschalk (2017). The theory has been reviewed (e.g., Chan and Gibbs 2020, Hansen 2020, Oka 2021, Vasiiu, 2021, Vasiiu and Podgor, 2019) and applied by several scholars including Asting and Gottschalk (2022), Braaten and Vaughn (2021), Dearden and Gottschalk (2021), Desmond, Rorie, and Sohoni (2022), Gupta and Gottschalk (2022), Qu (2021), Saad, Othman, and Noor (2022b, 2022a), Stadler and Gottschalk (2022), and Sterri and Borge (2022).

There are three dimensions and fourteen propositions in convenience theory as illustrated in Figure 1. The 14 propositions are as follows, and they are based on a number of scholarly works where only one is referenced here per proposition (Gottschalk 2022):

- (1) Motive – Possibilities – Greed: Chief executives and others in privileged positions can benefit from financial crime at work to achieve their personal goals (Sajko, Boone, and Buyl 2021).
- (2) Motive – Possibilities – Goal: Financial crime by top executives and others in privileged positions can help organizations achieve their business goals (Welsh et al., 2020).
- (3) Motive – Threats – Strain: Chief executives and others in privileged positions can benefit from financial crime at work to avoid personal bankruptcy (Vilalta et al., 2022).
- (4) Motive – Threats – Bankruptcy: Financial crime by top executives and others in privileged positions can help organizations avoid bankruptcy (König et al. 2020).
- (5) Opportunity – Commit – Status: Persons in top positions have the opportunity to commit financial crime at work because of their status (Hausman 2018).
- (6) Opportunity – Commit – Access: Persons in top positions have the opportunity to commit financial crime at work because of their access to resources (Williams et al., 2019).

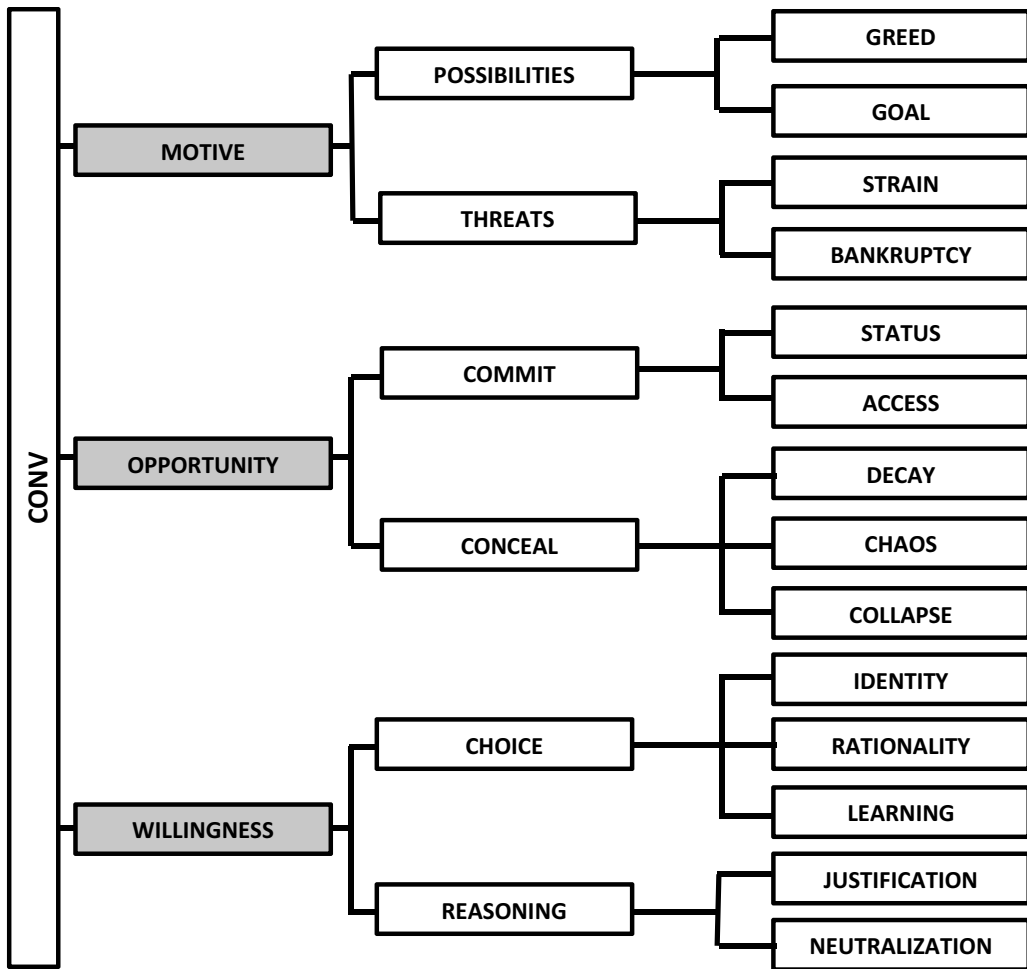


Figure 1. Structural model of convenience theory (adapted from Gottschalk 2022).

- (7) Opportunity – Conceal – Decay: Persons in top positions have the opportunity to conceal financial crime at work where there is institutional deterioration (Berghoff and Spiekermann 2018).
- (8) Opportunity – Conceal – Chaos: Persons in top positions have the opportunity to conceal financial crime at work where there is lack of oversight and control (Chan and Gibbs 2022).
- (9) Opportunity – Conceal – Collapse: Persons in top positions have the opportunity to conceal financial crime at work where the corporate environment has criminal market structures (Lehman, Cooil, and Ramanujam 2020).
- (10) Willingness – Choice – Identity: Top executives and others in privileged positions might be willing to commit financial crime at work because they identify too strongly with the business (Galvin, Lange, and Ashforth 2015).
- (11) Willingness – Choice – Rationality: Top executives and others in privileged positions might be willing to commit financial crime at work because they make a rational assessment (Thomas et al., 2022).
- (12) Willingness – Choice – Learning: Top executives and others in privileged positions might be willing to commit financial crime at work when they learn criminality from others (Bussmann, Niemeczek, and Vockrodt 2018).

- (13) Willingness – Reasoning – Justification: Top executives and others in privileged positions might be willing to commit financial crime at work because they justify their actions (Schoen et al. 2021).
- (14) Willingness – Reasoning – Neutralization: Top executives and others in privileged positions might be willing to commit financial crime at work because they get rid of guilt (McGrath 2021).

These 14 propositions aim to explain the tendency of elite members in society to commit financial crime in their privileged professional settings. The most common description of white-collar offenders is still Sutherland's (1939, 1983) emphasis on persons of respectability and high social status who commit economic crime in the course of their occupations. This offender-based definition of emphasizes some combination of the actor's high social status, power, and respectability as the key features of white-collar crime (Benson 2021).

Research method

This research had access to students at a university in Romania. The questionnaire was sent online to a number of 1650 students with approximately 1250 undergraduate students and approximately 400 master students. We received an acceptable number of responses from 223 students, while the response rate was only 13.51%. For undergraduate students, the response rate was 13.04%, while it was slightly higher at 15% for master students. Most of the respondents were studying economy, finance, business administration, psychology, and law. Some had been exposed to criminology generally, but not to white-collar criminology specifically.

The questionnaire covered the 14 convenience propositions listed above. Students were asked to rate each statement using a Likert scale from disagree (1) to agree (7).

Research results

Table 1 lists scores from students on the Likert scale from (1) disagree to 7 (agree). When the score is above the middle value of four (4), then students on average did agree. When the score is below this middle value, then students on average disagreed. As is visible in the table, students agreed with 10 propositions and disagreed with 4 propositions.

In the motive dimension of convenience theory, respondents agree most strongly with the statement that financial crime by top executives and others in privileged positions can help organizations avoid bankruptcy (4.6457). Threats to corporate survival may stem from own incompetence, market conditions, or market forces. Some business enterprises can be so dominant in an industry that others may only survive through economic crime. The threat of losing everything they have built up working very hard over a long period may cause owners who once were entrepreneurs to intervene and commit fraud, corruption, or tax evasion in order to prevent their own empire from collapse. The alternative for such former entrepreneurs can be bankruptcy crime by removing all assets before bankruptcy so that creditors receive little or nothing. The threat of corporate collapse and bankruptcy might cause exploration and exploitation of illegal avenues to survive, where moral panic can occur (Chattopadhyay, Glick, and Huber 2001, Kang and Thosuwanchot 2017). The survival of the corporation can become so important that no means come across as unacceptable in the current situation.

Sometimes, fraud and corruption are considered temporary measures to recover from a crisis (Geest, Weisburd, and Blokland 2017). This result could be an expression of the fact that our respondents sense the autarchic individualism still present in Romanian culture. Autarchic individualism means that people are defined by egoism and fatalistic, opportunity, and inter-individual negotiated normativity (David 2015, Gavreliuc 2010, Gavreliuc 2011) rather than functional individualism as a resource for original ideas and initiatives.

Table 1. Average score and standard deviation for each proposition.

CONVENIENCE PROPOSITION	MEAN	DEV.
Chief executives and others in privileged positions can benefit from financial crime at work to achieve their personal goals	4.6054	1.90693
Financial crime by top executives and others in privileged positions can help organizations achieve their business goals	3.9013	1.93571
Chief executives and others in privileged positions can benefit from financial crime at work to avoid personal bankruptcy	4.6233	2.00490
Financial crime by top executives and others in privileged positions can help organizations avoid bankruptcy	4.6457	1.65901
Persons in top positions have the opportunity to commit financial crime at work because of their status	4.9283	1.75639
Persons in top positions have the opportunity to commit financial crime at work because of their access to resources	5.0404	1.67471
Persons in top positions have the opportunity to conceal financial crime at work where there is institutional deterioration	5.0179	1.63840
Persons in top positions have the opportunity to conceal financial crime at work where there is lack of oversight and control	5.3857	1.61473
Persons in top positions have the opportunity to conceal financial crime at work where the corporate environment has criminal market structures	5.0224	1.65340
Top executives and others in privileged positions might be willing to commit financial crime at work because they identify too strongly with the business	4.1480	1.72177
Top executives and others in privileged positions might be willing to commit financial crime at work because they make a rational assessment	3.7040	1.65555
Top executives and others in privileged positions might be willing to commit financial crime at work when they learn criminality from others	4.6951	1.67287
Top executives and others in privileged positions might be willing to commit financial crime at work because they justify their actions	3.9148	1.84218
Top executives and others in privileged positions might be willing to commit financial crime at work because they get rid of guilt	3.9193	1.81652

In the opportunity dimension of convenience theory, respondents agree most strongly with the statement that persons in top positions have the opportunity to conceal financial crime at work where there is lack of oversight and control (5.387). Guardianship is supervision that may prevent crime by the presence of individuals who are capable and willing to detect and react to wrongdoing. It is the presence of people who may deter crime, informal social control, self-protective or target hardening mechanisms, stakeholder watchdogs such as union leaders, auditing, and other guardianship instruments. However, as argued by Chan and Gibbs (2022), the presence of guardians does not necessarily equate to capability in crime prevention, especially when studied in a dynamic perspective. For example, potential offenders may over time learn how guardians like external auditors and internal controllers operate and thus how to avoid the attention of guardianship functions. Lack of oversight and guardianship becomes even worse when auditors slide over on the wrong side of the law themselves. Mohliver (2019: 310) found that some auditors prioritize their clients' interests over their legal obligation by recommending malfeasance, for example in terms of illegal stock option backdating:

The findings suggest that professional experts' involvement in the diffusion of liminal practices is highly responsive to the institutional environment.

Similarly, Chan and Gibbs (2022) found that guardians can become offenders where a convergence occurs of motivated offenders, suitable targets, and absent guardianship. The convergence triggers two crime-conducive outcomes. First, it provides motivated offenders access to the target of interest. Second, it reduces offenders' perceived likelihood of being detected. Auditors are supposed to serve as guardians and gatekeepers to protect shareholders and report directly to shareholder representatives on the board of directors, but auditors become surprisingly often hired by corporate management to whom they are loyal (Hurley, Mayhew, and Obermire 2019). Reporting fraud to public authorities may also harm auditors (Mohliver 2019: 316):

As organizations, audit firms are often severely penalized for client malfeasance. Yet the individual auditors working for these firms are susceptible to “motivated blindness” stemming from conflicts of interest that bias their moral judgment toward choices that help their clients.

The lack of prevention and detection by auditors can also be explained by standardization. Herron and Cornell (2021) found that audit work is standardized which harms auditors’ creativity, thereby preventing recognition of and responses to fraud cues. Standardization harms an improvisational style of thinking, tolerance for unpredictability, and uncertainty, and open-mindedness that is associated with responses to perceived fraud risk cues (Bishop 2022).

In the willingness dimension of convenience theory, respondents agree most strongly with the statement that top executives and others in privileged positions might be willing to commit financial crime at work when they learn criminality from others (4.6951). Learning from others was early discussed by Sutherland (1939, 1983) who emphasized learning by differential association. The differential association perspective suggests that potential offenders make a rational choice where they associate with those who agree with them and distance themselves from those who disagree. This perspective suggests that whether individuals engage in white-collar crime or not depends on their socialization within certain peer groups. In an elite setting, interactions with deviant others promote criminal activity. The essence of differential association is that criminal behavior is learned, and the main part of learning comes from within important personal groups. Exposure to the attitudes of members of the organization that either favor or reject legal codes influences the attitudes of the individual. McGloin and Thomas (2019: 243) referred to this association as the normative influence perspective:

Sutherland’s differential association theory has been labeled a quintessential sociological theory of delinquency because it posits that one’s tendencies toward crime (and conformity) develop primarily through his/her interactions with others. Sutherland outlined nine propositions that form his differential association theory that can be summarized in several key points. The first is that criminal behavior, like all human behavior, is learned through our communication with others; there is no special explanation required for crime and delinquency. Second, Sutherland asserted that this learning involves both the techniques and skills to commit crime as well as the definitions favorable to crime. The techniques and skills used to commit crime can range in complexity, from how to properly throw a punch to how to hotwire a car. Definitions favorable to crime include the motives, drives, attitudes, and rationalizations that promote criminal behavior.

So far, propositions that found the strongest support among respondents within each dimension of the convenience triangle were discussed here. At the other end of the spectrum, it is interesting to look at convenience propositions that caused disagreement. Students disagreed with the statement that financial crime by top executives and others in privileged positions can help organizations achieve their business goals (3.9013). This is contrary to the assumption that goals tend to justify means in many business enterprises (Campbell and Göritz 2014). If ends in terms of ambitions and goals are difficult to realize and achieve in legal ways, illegal means represent an alternative in many organizations (Jonnergård, Stafsudd, and Elg 2010). Among most executives, it seems an obvious necessity to achieve goals and objectives, while it is an obvious catastrophe to fail to achieve them, sometimes because of rivalry among the executives (Dodge 2009). Such a result brings to the fore the idea that people perceived top executives as self-centered individuals rather than business-centered/performance-focused persons.

Furthermore, students disagreed that top executives and others in privileged positions might be willing to commit financial crime at work because they make a rational assessment (3.7040). This is contrary to much research suggesting that white-collar offenders consider pros and cons, advantages and disadvantages of committing financial crime. The economic model of rational self-interest is all about weighing up the pros and cons of alternative courses of actions (Paternoster, Jaynes, and Wilson 2018, Thomas et al., 2022). In the Romanian person’s perception, the decision to commit or conceal financial crime is not a rational one but more likely a result of automatic habit.

The third disagreement is with the statement that top executives and others in privileged positions might be willing to commit financial crime at work because they justify their actions (3.9148). In

a justification, the actor admits responsibility for the act in question but denies its pejorative and negative consequences (Schoen et al. 2021: 730):

People use justification mechanism to protect their sense of self. People who sincerely believe that they are a specific kind of person but routinely demonstrate behaviors that indicate otherwise may avoid cognitive dissonance and maintain their sense of self by using justification mechanisms that allow them to “explain why” their behavior.

The fourth and final disagreement concerns the statement that top executives and others in privileged positions might be willing to commit financial crime at work because they get rid of guilt (3.9193). It could be assumed that responders think that top executives have a very strong and unhealthy sense of entitlement. As a consequence, they feel no need for justification or mitigation of guilt.

When returning to the research question – *to what extent do students in Romania disagree or agree with propositions in convenience theory for white-collar crime* – it is interesting to note that most propositions achieve neither strong agreement nor strong disagreement. Given the middle value of 4, the strongest (5.3837) is for the statement that persons in top positions have the opportunity to conceal financial crime at work where there is institutional deterioration.

In view of the convenience triangle linking motive, opportunity, and willingness, it is interesting to review the strength of each corner since the tendency to crime – criminogenity – is a matter of mutual influences between the three dimensions. When simply computing the average scores for each corner, motive has an average of 4.4439, opportunity has an average of 5.0789, and willingness has an average of 4.0762. While respondents do not really believe in the willingness propositions (4.0762) and hardly provide support for the motive propositions (4.4439), they do quite significantly support the opportunity propositions. Potential dynamics in the convenience triangle might thus be that opportunity can influence motive as well as willingness to commit crime. As Agnew (2014: 2) formulated it: “crime is often the most expedient way to get what you want” and “fraud is often easier, simpler, faster, more exciting, and more certain than other means of securing one’s ends.”

Correlation statistics was conducted to identify respondents’ extent of similar support to various propositions. Those agreeing strongly with the highest-scoring proposition (5.3837) that persons in top positions have the opportunity to conceal financial crime at work where there is lack of oversight and control causing chaos, they also agreed quite strongly with all the other propositions. Those disagreeing strongly with the lowest scoring proposition that top executives and others in privileged positions might be willing to commit financial crime at work because they make a rational assessment (3.7040), they also disagreed quite strongly with all the other propositions. In fact, the 14 × 14 table of correlation coefficients are all significant so there is not much to gain from such statistics.

Another approach is multiple regression analysis to see what convenience propositions can predict one specific proposition. Given the above strength of opportunity in the convenience triangle, it is interesting to compute predictors of the highest-scoring proposition (5.3837) that persons in top positions have the opportunity to conceal financial crime at work where there is lack of oversight and control causing chaos. The multiple regression equation with 13 determinants of chaos achieves an adjusted R square of .662. Statistically significant determinants are access, decay, collapse, and learning. The remaining nine determinants were not significant. Hence, those respondents having a stronger perception that crime occurs when there is a lack of guardianship, oversight and control will also have a stronger perception crime because of access to resources, decay in the organization, collapse in the market, and learning from deviant others.

In addition to average values by means, Table 1 also lists standard deviation that indicate to what extent responding students agreed among themselves. Strongest disagreement among the students can be found for the statement that chief executives and others in privileged positions can benefit from financial crime at work to avoid personal bankruptcy (2.00490). Strongest agreement among the students can be found for the statement that persons in top positions have the opportunity to conceal financial crime at work where there is lack of oversight and control

(1.61473). Interestingly enough, the latter statement is also the proposition with the highest score. Therefore, lack of control is perceived most strongly, and respondents agree mostly about it.

Discussion

The most serious problem seems to be the convenience of persons in top positions who have the opportunity to conceal financial crime at work where there is lack of oversight, guardianship and control. Respondents agreed the most strongly to this convenience proposition with an average score of 5.3857. As discussed above, guardianship is supervision that may prevent crime by the presence of individuals who are capable and willing to detect and react to wrongdoing. It is the presence of people who may deter crime, informal social control, self-protective or target hardening mechanisms, stakeholder watchdogs such as union leaders, auditing, and other guardianship instruments. However, as discussed by scholars such as Bishop (2022), Chan and Gibbs (2022), Herron and Cornell (2021), and: Mohliver (2019), the presence of auditors is no guarantee for relevant and effective controls.

In our perspective of reducing crime convenience, it is important to identify how oversight, guardianship and control might be improved. An important factor is the extent of reliable whistleblowing in the organization. Whistleblowing is the disclosure by an individual in the organization or in society of deviant practices to someone who can do something about it. Whistleblowing is an action by employees who believe that their business colleague(s) are involved in activities of misconduct and crime, cause unnecessary harm, violate human rights, or contribute to otherwise immoral offenses (Mpho 2017). Whistleblowers stand out as a group of reporters who have made observations and who are willing to disclose what they have observed. However, executives may try to withhold bad news (Bao et al., 2019) and punish whistleblowers by reprisals and retaliation (Kaptein and Helvoort 2019, Shepherd and Button 2019).

Therefore, reliable whistleblowing is a matter of sender, receiver, and communication. The sender should be honest and never present rumors without expressing doubts. Typically, a whistleblower's observation is associated with uncertainty that should be disclosed by the sender. The receiver should listen and read reports from whistleblowers with a skeptical mind while being willing and able to act. The receiver needs to be concerned with fair treatment of the accused as well as the accuser. In a trusted relationship between sender and receiver, communication can clarify the characteristics of alleged misconduct and crime (Mesmer-Magnus and Viswesvaran 2005, Rehg et al. 2009). Kaplan et al. (2020) found that anonymous reports by whistleblowers are perceived as less credible and follow-up intentions are weaker. Perceived credibility seems to mediate the relationship between whistleblowing reports and follow-up intentions.

Perceptions of potential white-collar criminals have been studied in other countries in the past (Gottschalk and Kamaei 2023; Gupta and Gottschalk 2022; Stadler and Gottschalk 2022). Empirical results are available in these articles from India, Iran, Malaysia, Norway, and the United States. Similar to Romania, lack of control ranked first among convenience propositions in India and Malaysia. In Iran, justification of deviant behavior from willingness innocence ranked first. Both in Norway and the United States, the convenience proposition regarding access to resources achieved the highest score. Therefore, while potential offenders should be restricted in their access to resources to commit and conceal crime in Norway and the United States, potential offenders in India, Malaysia, and Romania should be prevented and detected by improved guardianship and oversight. In Iran, where the term "mafia" is used (Kamaei et al. 2022), justification from sanctions and other local issues have to be addressed accordingly. The contingent approach to crime prevention and detection implies here that different convenience propositions have to be addressed in various countries.

Lack of prevention and detection in Romania could be an expression of the fact that our respondents sense the autarchic individualism still present in Romanian culture. Autarchic individualism describes a reality in which people are defined by egoism, fatalistic, opportunistic, and

inter-individual negotiated normativity (Gavreliuc 2010, Gavreliuc 2011, David 2015) rather than functional individualism characterized by fair-play competition as a resource for original ideas and initiatives.

High scores associated with this particular proposition might be explained by a high-level score on measures such as lack of trust (European Social Survey (ESS) – dataset from 2018 (David 2015), skepticism, and social cynicism as dominant features of the Romanian people's psychological profile (e.g., David 2015, Gavreliuc 2011). In order to verify the hypothesis with state the generalized lack of trust among Romanian people we conducted a secondary analysis of the ESS-wave 4 (2018) dataset. More precisely, we took into account a comparison between Romanian and Norway on items concerning aspects like general trust in others, trust in the legal system, trust in police, trust in politicians, trust in European Parliament, trust in United Nations, trust in parties and trust in country's Parliament. The findings showed that all differences are statistically significant ($p < .000$) with moderated and large effect sizes (d Cohen) varying between $|0.65|$ and $|1.46|$, values that signaled also a strong practical significance.

The perception of white-collar crime existence caused by lack of oversight and control could have its roots also in high levels regarding power distance dimension (90) according to Hofstede Insights analysis (Country Comparison Tool n.d.). For comparison, we mention countries with low levels of power distance like Norway (31) or the United States of America (40). From the psychological point of view, it could be plausible that the perception of significant asymmetry between persons from different strata of society makes room for suspicion and distrust regarding top executives and others with privileged positions.

Last but not least, high levels of perception of convenience caused by lack of oversight and control are logically aligned with Corruption Perception Index (CPI) with places Romania in the middle of the scale (46/100 in 2022 – somewhat corrupt). Personal perceptions of Romanian people correspond with conclusions from some international analyses. In this sense, the main issue seems to translate more into ineffective, formal, quasi-arbitrary oversight and control rather than a lack of them. Based on the Freedom House (2022) report

High levels of corruption, bribery, and abuse of power persist (...). The law provides safeguards against arbitrary arrest and detention which are generally respected. However, the right to a fair and timely trial is often undermined by institutional problems including corruption, political influence, staffing shortages, and inefficient resource allocation. Many government officials and lawmakers have retained their positions despite criminal indictments or convictions by exploiting such weaknesses in the system.

Present research offers limited conclusions since it refers exclusively to the relationship between convenience factors. For this reason, further studies have to take into consideration links between convenience and other relevant variables in the context of white-collar crime.

Conclusion

This article has presented research regarding perceptions of potential white-collar criminals in Romania. University students were asked in survey research about their support or lack of support for propositions in convenience theory. While they most strongly agreed with the statement that persons in top positions have the opportunity to conceal financial crime at work where there is lack of oversight and control, they disagreed most strongly with the statement that financial crime by top executives and others in privileged positions can help organizations achieve their business goals. In the perspective of crime prevention and detection, this finding is important as regulatory authorities and law enforcement in Romania might focus on the strengthening of guardianship in corporate settings. Also, Romania should focus on building a trustworthy society based on the correct and authentic enforcement of laws and democratic principles. In comparison, regulatory authorities and law enforcement in other parts of the world, such as Norway, might focus on limiting potential offenders' access to resources to commit and conceal financial crime.

Disclosure statement

No potential conflict of interest was reported by the author(s).

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