

Gender Gap Comparison

Based on limited empirical evidence of financially stable women (holding position on top levels in an organisations) involvement in white-collar crime independent of the extent of gender inequality in Iran, Portugal, Norway, India, and the United States, this chapter tries to confirm the presence of relative convenience as a potential explanation of the stability. We argue that increased opportunity, convenience of committing and concealing financial crime in an organizational setting from greater gender equality is associated with reduced motive and willingness to commit and conceal financial crime for potential female offenders. The chapter attempts to move beyond the traditional perspectives of emancipation versus focal concern, which argue that less inequality will increase women involvement in white-collar crime versus women socializing into accepting responsibilities for social concerns by caring for others.

The term white-collar criminal primarily refers to a person of respectability and high social status who commits financial crime in the course of his or her professional occupation. Sutherland (1939, 1983) was the first to use the term, and several academics have since applied it in their research (e.g., Benson and Harbinson, 2020; Dodge, 2009; Galvin, 2020; Goulette, 2020; Holtfreter, 2015; Logan et al., 2019; Salimi, 2009; Simpson et al., 2022). The term pink-collar criminal, coined by Daly (1989a, 1989b), refers to a woman committing white-collar crime in her professional setting. Kamaei and Abolhasani (2020: 431) argued that one of the most significant characteristics of white-collar crime is that Sutherland only took men into account when identifying white-collar offenders:

Sutherland's definition excludes women. Historically, women have been institutionalized through discrimination in customary laws and rights; they were prohibited from entering higher economic classes.

Though the definition by Sutherland emphasises on his/ her giving equal recognition to the women, it can be said that at that time the cases registered were minimal when it came to women. To support the fact Daly (1989a, 1989b) while coining the term Pink Collar crime proves that women were and are involved in white collar crimes.

The extent of women involvement in white-collar crime has traditionally been explained by the emancipation hypothesis suggesting that more gender equality will lead to more women involvement (Lutz, 2019; Reed and Rorie, 2022; Steffensmeier et al., 2013) supporting equal opportunities. Equality is related to empowerment that reflects women's decision-making power (Noor et al., 2021), where women's business networks can reflect power and influence (Villesèche et al., 2022).

An explanation for the potential lack of increase in women involvement by improved equality is the focal concern hypothesis suggesting that women involvement will not necessarily grow since women have concerns different from men (Benson, 2020; Benson and Gottschalk, 2015; Steffensmeier et al., 2013).

This article adds to the research on women involvement by application of the convenience triangle suggesting that financial motive as well as personal willingness can become weaker and compensate for more convenient opportunities to commit and conceal pink-collar crime (Gottschalk, 2022). Specifically, this article addresses the following research question relevant for gender theory: Why does the female fraction of white-collar crime not change with change in gender equality?

Emancipation versus Focal Concern

The emancipation hypothesis suggests that incidents of women in white-collar crime will increase as access to opportunities increase as part of an emancipation process (Benson and Gottschalk, 2015; Steffensmeier et al., 2013). Historically, the idea that greater gender

equality will lead to increased female involvement in crime represents the emancipation hypothesis (Lutz, 2019). This hypothesis emerged in the mid-1970s in early research on gender and crime, laying emphasis on the involvement of female in white-collar crimes. According to the gendered focal concern hypothesis, socialization leads to women accepting responsibilities for caring for others (Laue and Sampson, 1988) leading them to be on a position and authority providing her with the opportunity, emphasizing the value of interpersonal connections and altruistic attitudes toward others. Women acquire identities as caregivers through the incorporation of these responsibilities. According to Benson's (2020: 10) definition of gendered focal concern:

The gendered theory of focal concerns holds that there are sociological and social-psychological differences between men and women that make it more difficult for women to engage in crime than men. Men and women have different focal concerns that organize how they behave and relate to others. Women are expected to fulfill nurturing role obligations, be affectionate and caring toward others, and approach relationships in a cooperative and sharing spirit. In contrast to the group-oriented concerns of women, the focal concerns of men are shaped by an individualistic and competitive orientation toward life, an orientation that values autonomy, dominance, control, and risk-taking. Because crime tends to have injurious or exploitive effects on others, engaging in crimes runs counter to the nurturing and cooperative construction of the female role in society. This issue makes it more difficult for women to engage in and justify criminal behavior. Although the competitive and aggressive construction of the male role does not explicitly call for criminal behavior, it is more compatible with such behavior, especially for financially oriented crimes or motivated by a desire to get ahead in life or protect what one has.

The gendered focal concern implies that women will commit less crime which is not the case anymore, in the past there has been a drastic increase in the presence of women in white collar crime, the Chanda Kochhar case of India has been a proof of it. Women will only commit economic crime consistent with their roles, resources, and opportunities as a means of provisioning, that is, “to provide for the material betterment of family member and others close to them” (Molinet and Brezina, 2022). A study by Gupta et al. (2020) that examined chief financial officers (CFOs) in terms of gender and financial statement irregularities serves as an illustration. They discovered that when governance is poor, companies with female CFOs are less likely to engage in financial misreporting than similar companies with male CFOs.

The gendered focal concern is not always related to personal identity. Social identity can affect the gender of the focal concern. According to the social identity perspective, once in a group, it becomes a significant source of pride and self-esteem once a person categorizes and identifies herself as a woman, gaining physical and psychological resources from the group membership. This increases the likelihood that group members – in our case, women – are obliged and willing to conform to and protect the extant norms. The interpretation and identification processes interact. Women thus protect the established norms according to their experience and the value of being a woman (Huang et al., 2020). This further proves that women have taken a considerable share in white collar crimes.

Empirical Gender Studies

There are few empirical studies of women involvement in white-collar crime. The only known studies represent empirical evidence from Iran, the United States, and Norway. These studies are nevertheless important, since the three countries are located at different ranks on the global gender gap index. Regarding gender equality in each country, Iran is ranked 143,

the United States is ranked 26, while Norway is ranked 3 (out of 146 countries), according to the index for 2022 from the World Economic Forum.

Although women make up more than 50% of Iranian university graduates, they only make up 17% of the labor force. Ghorchibeigi (2019) studied a small sample of 19 white-collar offenders convicted to prison. There was only one-woman offender in the sample, so that the female fraction was 5%. A different sample from court records was obtained by one of the researchers, where 2 women out of 45 defendants could be identified; thus suggesting a female fraction of 4%. A third Iranian sample was one single crime case involving 22 defendants with one female defendant representing 5% of the defendants. However, women's criminal acts are often not reported since few are willing to blow the whistle (Jalilvand et al., 2017).

As argued by Ghaffari et al. (2022: 1707), Iran is “a deeply conservative society”. Hoodfar and Sadr (2010: 885) discussed Islamic politics and women’s quest for gender equality in Iran:

The unification of a strong authoritarian state with religious laws and institutions after the 1979 revolution in Iran has resulted in the creation of a dualistic state structure in which non-elected and non-accountable state authorities and institutions – the majority of whom have not accepted either the primacy of democracy nor the premise of equality between men and women (or Muslims and non-Muslims) – are able to oversee the elected authorities and institutions. The central question posed by this paper is whether a religious state would be capable of democratizing society and delivering equality.

The increase in women's economic participation in Iran is evident when looking at "the index of gender development and increase in women's participation in Iran, but there is still a significant difference between the participation rate of women and men" (Modaressi Alam et

al., 2017: 111). In Iran, the consequences of white-collar crime are considered "wider than others," and white-collar criminals are "far more dangerous" (Nasiri, 2014: 7). Furthermore, these criminals directly "affect the national security of the country" (Monazamitabar, 2009: 141).

In a study of the gender breakdown of defendants in the Enron and post-Enron financial scandals in the United States, Brickey (2006) found that only 7% were women. A study of people convicted in the U.S. federal judicial system found that women comprised less than 5% of the antitrust, securities, tax, and bribery offenders (Wheeler et al., 1988). Steffensmeier et al. (2013) found that 9% of the 436 defendants in CFTF cases were female.

Out of 329 individuals identified in newspaper reports in Norway, only 7% were women (Benson and Gottschalk, 2015). The 329 convicts were involved in 162 criminal cases. A majority of the 162 cases (98 or 60 percent) had only one offender; the number of people involved in the other cases (64 in total) ranged from 2 to 16 persons, with the average being 3.5 for each criminal case. Of the 64 cases involving several offenders, 50 were all-male groups, while 14 were mixed-gender groups. There were no all-female groups.

A small sample of 23 white-collar offenders convicted of corruption in Portugal had 3 female offenders, according to a presentation at the Eurocrim 2022 conference in Spain. The female fraction was thus 13%. Portugal is ranked 29 on the gender index. Statistics in India show a female fraction of 11%, according to research at the Indian university. India is ranked 135 on the equality index (Angrisani et al., 2020; Bhosle, 2009; Jain et al., 2022; Mishra et al., 2021; Verma and Kumar, 2008).

A total of five observations are illustrated in Figure 9.1 with Norway (rank 3, 7%), the United States (rank 26, 5%), Portugal (rank 29, 13%), India (rank 135, 11%) and Iran (rank 143, 5%). As is visually obvious there seems to be no relationship between the extent of gender equality and the fraction of female offending in white-collar crime. Based on this limited, yet

significant, empirical basis, we set out to discuss why the female fraction of white-collar crime does not change with change in gender equality.

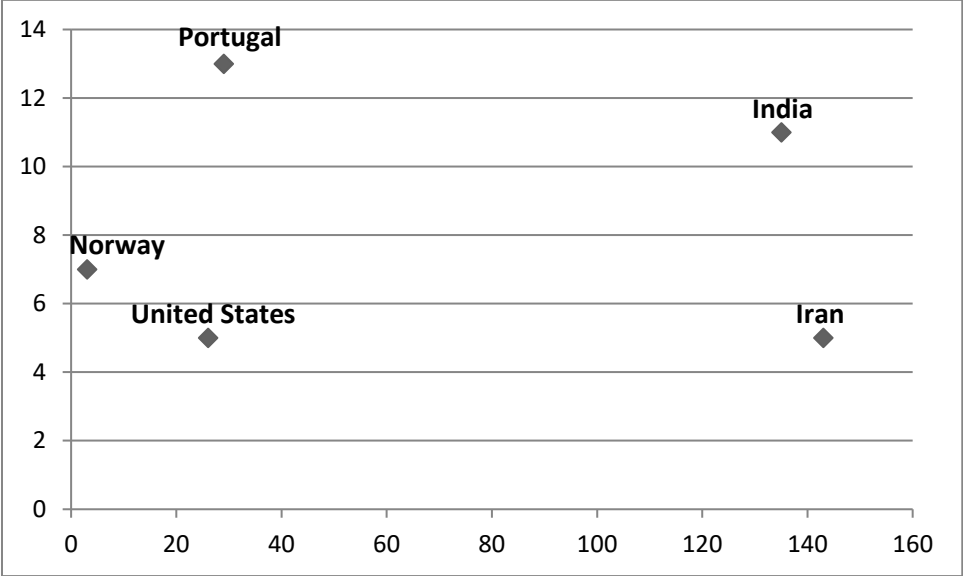


Figure 9.1 Female offending fraction and gender equality index

In settings with high levels of gender inequality, women tend to perform worse than males in terms of human capital accumulation and health (Homan, 2019; Lee et al., 2021; Lei et al., 2012). Jain et al. (2022) in their research of the life cognition investigated the position of women in India determined that there is a significant discrepancy in the social, economic, and educational gender levels.

India presents an interesting case study, as the female gap in late-life cognition remains largely unaccounted for even after controlling for education and health issues, as the Gender Inequality Index (GII) for India is at an all-time low of .490, a decrease of .003 from the previous index, due to a decrease in the participation of women in parliament and a shift in the labor force.

When we analyze the reasons why crime is committed and the proportion of male and female perpetrators, the results might be extremely intriguing (Verma and Kumar, 2008). Various

scholars have researched these topics and developed the following hypotheses on female criminality as listed in Table 9.1.

Name of the author/ Year	Name/ Basis of the theory	Book/ Paper	Findings
Lombroso and Ferrero (1895)	Atavism	The Female Offender	Exhibiting antisocial conduct were relics of the past. It was believed that the born female criminal had the criminal traits of males and the worst attributes of women.
Brush (1993)		Worthy Widows, Welfare Cheats	The professional discourse of single mothers
Frances Kellor (1873-1952)	Social environment		The environment is more essential than any other factor when it comes to criminal behavior.
Clara "Jean" Weidensall (1900)			On the majority of exams, reformatory convicts scored worse; they had lower IQs and were more dissatisfied, unstable, distrustful, and illogical.
Thomas (1863-1947)	Psychology		We might decrease female crime with improved indoctrination into "normal" gender roles.
Kingsley Davis (1908-1997) in Davis (1997)	Need		Believed prostitution was structurally necessary; that it provided a necessary social role.
Sheldon (1896-1980) & Eleanor (1898-1972)	Social and hereditary	Five Hundred Delinquent Women (1934)	Both mental instability and poor economic conditions led to criminal activity.
Sutherland, Cressey and Luckenbill (1992)	Behavior		Learned through interaction with other persons leading to the theories of the fraud triangle.
Meda Chesney-Lind and Lisa Pasko (1997)		The Female Offender: Girls, Women and Crime	Public discomfort with the notion of women as criminals has a substantial effect on the treatment of this offender demographic.
Bhosle (2009)		Female Crime in India and Theoretical Perspectives of Crime	This book examines the character of criminals and the patterns of female crime, as well as provides theoretical insights on female criminality.

Table 9.1 Various gender perspectives on perpetrators

Research confirms that the gender pay gap leads women to earn less than men; more women than men remained at home and abandoned their jobs during the epidemic, shouldering the added family cost (UN Women India, 2021). Crime against and committed by women has increased in India (Mishra et al., 2021). While analyzing statistics in India (Crime and Bureau, 2020), where white-collar crime is researched under the heading of economic crime and further subdivided into criminal breach of trust, we came across the term "criminal breach of trust", wherein the percentage of arrested female offenders is between 2 to 3% between the year 2016 to 2021. Person charge sheeted nearly 3% of the total offenders. Person convicted of the charges nearly 1%. Person discharged between 2 to 0.2%. Person acquitted have risen from 0.54% to 1.99%.

When studied under the head of counterfeiting percentage of arrested female offenders is between 2.5% to 2.7% between the years 2016 to 2021, Person charge sheeted nearly 2.4% of the total offenders. Person convicted of the charges nearly .5%. Person discharged have varied from 0.6% to 0%. Person acquitted have risen from 0% to 3.4%.

When studied under the head of forgery, cheating and fraud, percentage of arrested female offenders is between 4.03% to 5.10% between the years 2016 to 2021. Person charge sheeted nearly 3.7% to 4.11% of the total offenders. Person convicted of the charges is nearly 2.06 to 2.2%. Person discharged have varied from 3.48% to 2.74%. Person acquitted have risen from 3.7% to 4.4%.

Gender Convenience Propositions

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). Recently, the theory has been reviewed (e.g., Chan and Gibbs, 2020; Hansen, 2020; Oka, 2021; VasIU, 2021; VasIU and Podgor, 2019) and applied by several scholars such as

Asting and Gottschalk (2022), Braaten and Vaughn (2021), Dearden and Gottschalk (2021), Desmond et al. (2022), Qu (2021), Stadler and Gottschalk (2022), and Sterri and Borge (2022).

The theory suggests that offenders have a financial motive based on possibilities or threats, an organizational opportunity to commit and conceal financial crime, and a personal willingness based on choice or perceived innocence. Figure 9.2 illustrates the structural model of convenience theory where 14 convenience propositions are visible on the right-hand side of the figure. The idea is that a stronger financial motive, a more attractive organizational opportunity, and a higher level of willingness will increase the tendency to commit white-collar crime.

We assume that gender equality is related to opportunity convenience, where increased gender inequality is associated with lower opportunity convenience, while increased gender equality is associated with higher opportunity convenience. This assumption implies that female offenders in high-equality countries have higher status and more legitimate access to resources to commit crime when compared to female offenders in low-equality countries. Furthermore, female offenders in high-equality countries have easier ability to conceal crime in times of institutional deterioration (decay), lack of oversight and guardianship (chaos), and the presence of criminal market forces (collapse) when compared to female offenders in low-equality countries.

Therefore – *ceteris paribus* (everything else assumed constant) – the consequence of rising gender equality would be increased pink-collar crime convenience. This means that if the two remaining angels stay unchanged – that is the strength of motive as well as willingness – then the tendency to commit crime increases, and we would expect a rising female fraction among white-collar defendants, convicts, and incarcerated.

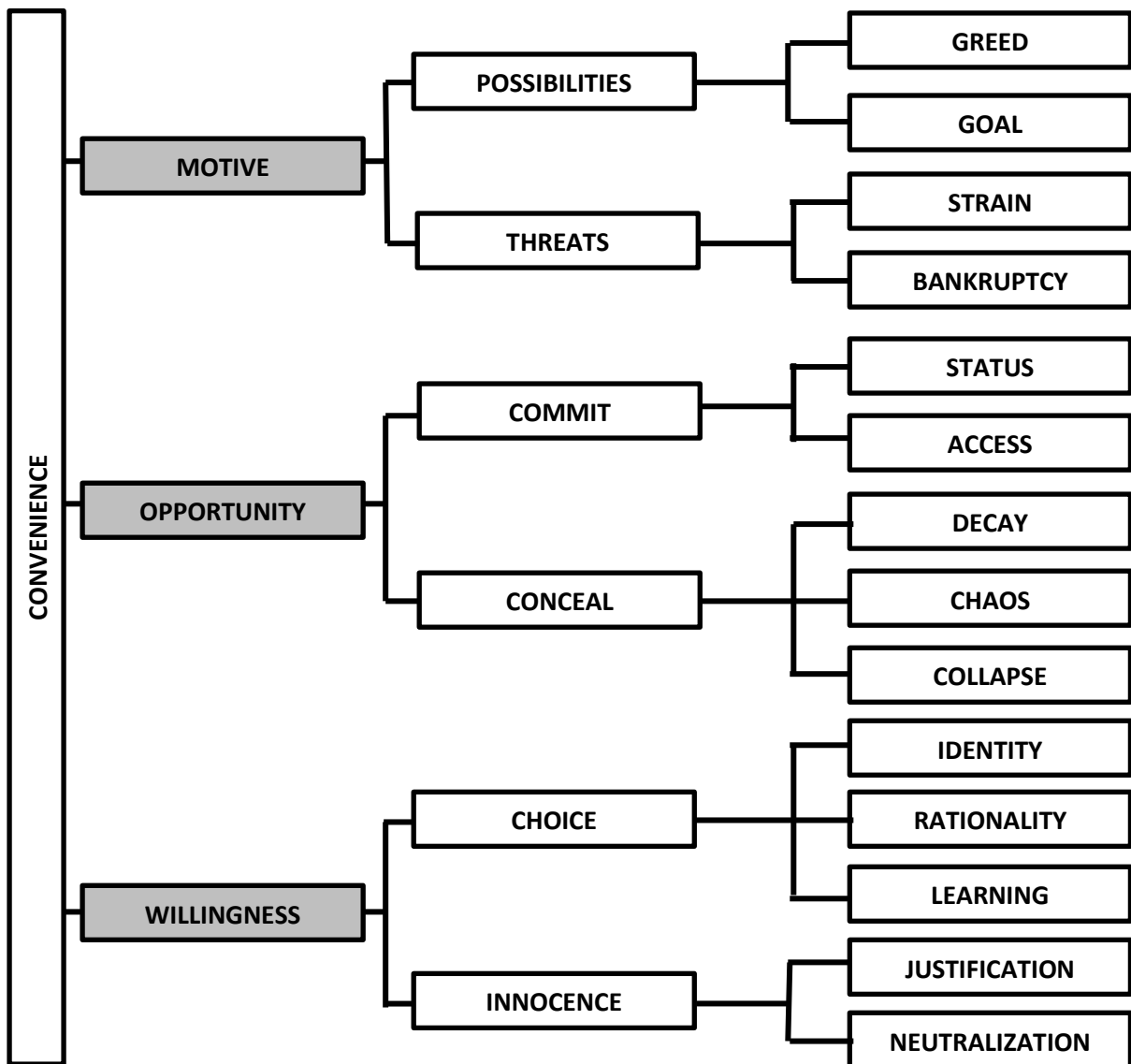


Figure 9. 2 *Structural model of convenience theory*

However, as empirically evidenced from Iran, the United States, Portugal, India, and Norway, the female fraction of white-collar crime does not change with change in gender equality and thus not with change in the opportunity structure. Therefore, we search for explanations why motive and/or willingness might experience decline in countries with gender equality compared to countries with gender inequality. We formulate the following research hypothesis regarding dynamic influence from organizational opportunity: *Increased opportunity convenience of committing and concealing financial crime in an organizational*

setting from greater gender equality is associated with reduced motive and willingness to commit and conceal financial crime for potential female offenders.

Gender Motive Variability

In the financial motive dimension, greed exemplified by climbing Maslow's (1943) hierarchy of needs might become weaker for women in gender-equality nations compared to women in gender-inequality nations. In equality nations, women tend already to be at an acceptable level in the hierarchy. Therefore, a sub-hypothesis might be: *Greater gender equality is associated with higher levels in the hierarchy of needs for women that reduce the motive to commit and conceal financial crime for potential female offenders to climb the hierarchy of needs.*

Regarding strain from threats (Agnew, 2012), it might be argued that women in equality nations are facing fewer financial threats as they are independent compared to women in gender inequality nations: *Greater gender equality is associated with less financial strain for women that reduce the motive to commit and conceal financial crime for potential female offenders.* This is along the occupational crime perspective to benefit self. Along the corporate crime perspective of benefitting the business, women might be less occupied with goals (Jonnergård et al., 2010), and they might be less concerned with saving the business from bankruptcy, leading to the following sub-hypothesis: *Women in top business and public positions are less likely to commit financial crime to achieve business goals and to avoid corporate bankruptcy compared to men.* The said statement is what is not present today and it is more likely that women are involved in White Collar crime.

Furthermore, restoring the perception of equity might be a stronger motive for financial crime in gender-inequality nations compared to gender-equality nations (Leigh et al., 2010). The equity perspective suggests that the potential offender compares her work efforts to another person or group of persons chosen as reference (Cullen et al., 2020). A situation evaluated

being without equity will initiate behavior to reestablish equality and to remove the feeling of discomfort (Kamerdze et al., 2014; Martin and Peterson, 1987; Roehling et al., 2010). The equity perspective proposes that individuals perceiving being unfair rewarded will feel distressed and therefore try to restore the perception of equity (Clark et al., 2010). Potential offenders may choose from one or more different referents – or standards – in determining the equitableness of their pay (Martin and Peterson, 1987). Organizational setting may influence an individual's equity sensitivity level, as employees with advanced education, knowledge and position might develop abstract moral principles differentiating themselves from rules, implementing their own autonomous principles, as well as constructing personal opinions of what is right and what is wrong (Roehling et al., 2010). The equity perspective is linked to the social exchange perspective, where there is a norm of reciprocity. Social exchange considers executives and other trusted employees as partners with the employer, who exchange valued contributions. Organizational actors accomplish their work through roles, and the interpersonal exchange relationships determines to some extent the type of role that people will play (Andersen, 2022). A simple way of restoring financial equity is by embezzlement (Cardao-Pito, 2021).

Some women as followers can attempt to restore the feeling of equity by committing crime (Zhong and Robinson, 2021: 1441):

We found a collection of studies showing beneficial consequences after specific types of harmful behavior. More specifically, when actors experience or witness injustice, mistreatment, or wrongdoing by others, such as after witnessing others' transgressions, responding to it with negative acts can lead to emotional benefits. This benefit may not necessarily come from conducting behavior that is negative per se but may emerge from any behavior that regulates the emotion via righting a wrong or restoring a sense of equity.

Restoring the perception of equity and equality might also be a matter of responding to dehumanization, which is a feeling of being a tool or an instrument based on a perception of a treatment as lesser than or different from others (Bell and Khoury, 2016; Väyrynen and Laari-Salmela, 2015). We suggest that the desire to restore the perception of equity and equality as a motive for financial crime is weaker for women working in gender-equality countries compared to women working in gender-inequality countries and thus the following sub-hypothesis: *Greater gender equality is associated with increased perception of equity that reduces the motive to commit and conceal financial crime by potential female offenders.*

Agnew (2014) introduced the motive of social concern and crime, where there is a desire to help others, and thus moving beyond the assumption of simple self-interest. However, as argued by Paternoster et al. (2018), helping others can be a self-interested, rational action. The self-interest or self-regarding preference and rationality can imply interest in other's materialistic well-being. While the economic model of rational self-interest focuses on incentives and detection risks and associated costs (Welsh et al., 2014), Agnew (2014) suggested that economic crime can also be committed when individuals think more of others than of themselves, as ethics and social wellbeing comes into action. The concern for others might be more in the forefront among women compared to men, leading to the following sub-hypothesis: *Greater gender equality enables women to a greater extent to help others, thereby reducing the motive to commit financial crime out of social concern for others.*

Gender Willingness Variability

As illustrated in Figure 9.2, willingness can derive from choice (Shover et al., 2012) or innocence (Engdahl, 2015). The choice of crime can be based on identity (Crank, 2018), rationality (Kamerdze et al., 2014), or learning (Sutherland, 1983); while the perception of innocence can be based on justification (Schnatterly et al., 2018) or neutralization (Sykes and

Matza, 1957). In our perspective of gender equality and inequality, we are searching for potential explanations for reduced willingness in countries with greater gender equality. It seems difficult to argue that potential female offenders in more gender-equality nations suffer less from deviant identities or suffer less from learning by differential association. However, it might be argued that it is less rational for women to commit financial crime in more gender-equality countries as the benefits can be perceived as less attractive while the costs remain the same: *Greater gender equality is associated with financial crime having weaker benefits compared to costs making the benefit-cost ratio less attractive.*

In the perspective of innocence, both the ability to justify crime and the ability to neutralize guilt feelings might be reduced in gender-equality nations compared to gender-inequality nations. For justification we thus suggest the following sub-hypothesis: *Greater gender equality is associated with reduced opportunity to justify financial crime by potential female offenders.* Neutralization is a matter of reducing and potentially removing guilt feelings when committing crime, where a number of neutralization techniques exist. Some of the frequent neutralization techniques are disclaiming responsibility for crime, refusing damage from crime, refusing victim of crime, condemning those who criticize, founding crime on higher loyalties, claiming blunder quota, claiming legal mistake, claiming normality of action, claiming entitlement to action, claiming solution to dilemma, justifying necessity of crime, claiming role in society, and perceiving being victim of incident. Taking the last neutralization technique as an example, the following sub-hypothesis can be formulated: *Greater gender equality is associated with less effective application of the neutralization technique of being a victim of incident for potential female offenders in financial crime.*

Glass Ceiling and Glass Cliff

The glass ceiling and the glass cliff are two metaphors used to explain why women have limited involvement in white-collar crime. The glass ceiling suggests that women do not reach the top, as a report by Mercer (2020) 23% women were found in the top level among 1100 firms around the world. and proving that the percentage decreases as the level of organization increases senior managers 29%, Managers 37%, Professionals 42% and Support staff 47%. They can see the top of the organization through the glass where only men are present as top executives. The glass ceiling is a metaphor referring to an artificial barrier that prevents women from being promoted to executive-level positions within organizations. As long as a glass ceiling exists for many women in terms of promotion to top positions, women have less opportunity to commit white-collar crime (Dodge, 2009; Langton and Piquero, 2017). The low fraction of female offenders in Iran and other similar countries has traditionally been explained by gender-specific career and organizational positions, as well as the glass ceiling for women in organizations (Kolade and Kehinde, 2013).

When women break through the glass ceiling, they can end up on the glass cliff where they face more perils, risks, and difficulties compared to their male counterparts (Gupta et al., 2020). For example, female CEOs perceive greater termination vulnerability compared to men (Klein et al., 2019; Zhang and Qu, 2016). The glass cliff metaphor captures the dangers of falling from the heights of elite positions. Organizations are social arenas where people develop relationships with one another (Brands and Mehra, 2019), and the survival on the glass cliff is dependent on female influence tactics. The low fraction of female offenders in Norway and other similar countries has been explained by the gender-specific vulnerability in top positions where they tend to be excluded from the traditional all-men networks that keep each other in top positions, and where women's business networks can reflect power and

influence (Villesèche et al., 2022) without compensating for the lack of solidarity that males on the glass cliff can experience.

Several management researchers have studied the gender wage gap (e.g., Croall, 2003; Benson and Gottschalk, 2015; Holtfreter, 2015; Lutz, 2019; Steffensmeier et al., 2013). A slightly non-traditional perspective was chosen by Leslie et al. (2017) who found that some women experience a reverse wage gap. The study proposes a female premium for certain women. Organizations can perceive high-potential women – who have the abilities needed to reach the upper echelons of organizations, where women remain underrepresented – as more valuable for achieving organizational diversity goals than high potential men. Therefore, such organizations reward exceptional women with higher pay. Also, Mun and Jung (2020) observed a reversal of the gender gap when they studied some companies that pushed gender diversity by favoring women to top positions. A third example of the reversal of the gender gap is liberal boards and committees who prefer to promote women rather than men to elite positions in organizations (Carnahan and Greenwood, 2018). A fourth example of potential reversal of the gender gap is the recognition of expertise, where Joshi (2014) suggests that the person conducting the evaluation can favor females' outcome in problem-solving.

As illustrated by topics such as the glass ceiling, the glass cliff, and the gender wage gap, there are a number of issues that may go beyond the gender equality index from the World Economic Forum in explaining the positions of women in society. Such issues might be studied in future research on women involvement in white-collar crime.

The research presented in this article was limited in its attempt to explain a stable female fraction at varying gender inequality by the theory of convenience. However, one main hypothesis and several sub-hypotheses were introduced that are suitable for future research on women involvement in white-collar crime.

In conclusion, based on limited empirical evidence of a stable women involvement in white-collar crime independent of the extent of gender inequality in various countries, this chapter has suggested relative convenience as a potential explanation of the stability. We argued that increased opportunity convenience of committing and concealing financial crime in an organizational setting from greater gender equality is associated with reduced motive and willingness to commit and conceal financial crime for potential female offenders. Among fourteen potential convenience propositions, we suggested reduced motive from levels in the hierarchy of needs, from financial strain, from business goals, from perception of equity, and from social concerns. We suggested reduced willingness from less attractive cost-benefit ratio, from less opportunity for justification, and from less opportunity for neutralization of guilt.

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