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Categories of white-collar offenders based on the theory of convenience

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TITLE:

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ABSTRACT:

This article makes a contribution to the offender-based perspective when researching white-collar and corporate crime. Previously, the offender-based perspective has emphasized general characteristics of actors such as social and occupational status, respectability, and power. This article presents categories of offender types in their roles when offending. Based on the theory of convenience with fourteen convenience propositions along three dimensions, it is possible to identify eight offender categories. Alternative theories for identification of offender categories might be applied in future research to compare with categories presented in this article based on convenience theory. These offender categories are labeled opportunist, illusionist, manipulator, ignorer, defender, reactionist, rescuer, and controller. The offender-bases rather than the offence-based perspective is needed to increase law enforcement understanding of white-collar and corporate crime. When researchers study the extent of seriousness of white-collar and corporate crime in the future, it is suggested that they use such labels to distinguish between serious and less serious offenders.

Gottschalk and Hamerton

Categories of white-collar offenders based on the theory of convenience

ABSTRACT

This article makes a contribution to the offender-based perspective when researching white-collar and corporate crime. Previously, the offender-based perspective has emphasized general characteristics of actors such as social and occupational status, respectability, and power. This article presents categories of offender types in their roles when offending. Based on the theory of convenience with fourteen convenience propositions along three dimensions (Gottschalk, 2022), it is possible to identify eight offender categories. These offender categories are labeled opportunist, illusionist, manipulator, ignorer, defender, reactionist, rescuer, and controller. When researchers study the extent of seriousness of white-collar and corporate crime in the future, it is suggested that they use such labels to distinguish between serious and less serious offenders.

KEYWORDS: Offender roles; convenience theory; crime seriousness; case studies.

INTRODUCTION

White-collar offenders commit financial crime in the course of their occupations. They have in common that they abuse their privileged positions in the upper echelon of society to commit various kinds of crime such as fraud, corruption, tax evasion, and embezzlement (Benson, 2021; Long et al., 2021; Simpson et al., 2023; Sutherland, 1983; Zabyelina, 2023). Yet they are very different in terms of their motives for crime, their opportunities to engage in crime, and their willingness for deviant behavior. Some may have the motive of exploiting possibilities, while others have the motive of avoiding threats. Some may have the opportunity to commit crime, while others find the opportunity to conceal crime the most important characteristic. Some are willing to commit crime based on a choice while others seem to base their willingness on innocence. These are

some of the perspectives on white-collar offenders introduced by the theory of convenience (Gottschalk, 2022).

Depending on motive, opportunity, and willingness, it is possible to identify eight different offender types. For example, this article suggests that an opportunist is an offender who identifies a possibility for personal or organizational benefits and has the opportunity to commit white-collar crime based on choice from identity, rationality, or learning. A controller is quite different, as it is an offender who perceives a threat of personal or organizational loss and has the opportunity to conceal white-collar crime based on innocence from justification or neutralization. The importance of this research lies in the ability to distinguish between stereotypes of white-collar offenders as white-collar crime is considered extremely harmful and very serious (Cullen et al., 2020; Long et al., 2021; Simpson et al., 2023).

This article takes convenience theory a new step further by using the theory to classify white-collar offenders into categories. This article addresses the following research question: What categories of white-collar offenders can be identified based on the theory of convenience?

LITERATURE REVIEW

The most common description of white-collar offenders is still Sutherland's (1983) emphasis on persons of respectability and high social status who commit economic crime in the course of their occupations. This offender-based definition emphasizes some combination of the actors' high social status, power, and respectability as the key features of white-collar crime (Benson, 2021).

The perpetrators of white-collar crime are individuals with considerable influence in their business and government positions. They belong to the upper echelon of society. "White-collar offenders are often part of powerful networks of partners and friends, which might make the police hesitate to launch a criminal investigation" (Zabyelina, 2023: 5):

Despite their wealth, white-collar criminals commit crimes seeking personal, organizational, or financial benefits, often with little fear of or concern with legal ramifications.

Long et al. (2021: 1) emphasized the seriousness of white-collar crime:

The social and financial costs of white-collar crime are significant and well-surpass the collective toll amassed by conventional "street" crime. The threat and severity of white-collar crime is reflected in public opinion polls which demonstrate the public's growing distrust of, and disdain for, those who commit white-collar offenses. As a group, white-collar offenders are seen as "bad guys" whose transgressions are deserving of harsh punishment, especially imprisonment. This sentiment is further evinced by the sentencing patterns of white-collar offenders over the last two decades.

Cullen et al. (2020) studied public opinion about white-collar crime, and they found public willingness to punish white-collar offenders. However, they found that public opinion about inflicting punishment on white-collar criminals varies depending on clarity of culpability, typical harm, violation of trust, and need to show equity.

The theory of convenience is similar to the traditional fraud theory with its fraud triangle suggesting three conditions for fraud (Cressey, 1972; Wells, 1997): (1) incentives and pressures, (2) opportunities, and (3) attitudes and rationalization. Convenience theory with its convenience triangle suggests three conditions for white-collar crime (Braathen and Vaughn, 2021; Gottschalk, 2022; Stadler and Gottschalk, 2022): (1) motive, (2) opportunity, and (3) willingness. However, there are three distinct differences. First, convenience is a relative concept, indicating that offenders have the option of alternative actions to reach their goals that do not represent illegitimate behavior. While the fraud triangle suggests that opportunities will stimulate crime, the convenience triangle suggests that relative opportunities will stimulate crime. 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. A very conveniently oriented decision-maker may resort to illegal activities when legal activities are slightly more stressful. A less conveniently oriented decision-maker may try intensely to solve problems and explore opportunities without violating the law. Second, it is in the organizational setting where offenders have access to resources so that opportunity arises to commit and conceal crime. While the fraud triangle emphasizes opportunity in general, the convenience triangle concentrates on the privileged position that offenders can abuse to commit and conceal crime.

There is trust and lack of control, obedience and fear, which create convenient opportunities. The convenient opportunity derives from legitimate access to resources in a trusted position without guardians, where resources are enablers to carry out activities that are not available to others. Opportunity convenience emerges because of an organizational structure and an organizational culture where members of the elite may feel above the law.

Third, a white-collar offender can influence the organizational opportunity over time. Therefore, opportunity in convenience theory is a dynamic rather than a static condition. By collecting decision rights, by controlling information flows, and by authoritarian leadership styles a potential offender develops an opportunity space that grows over time. Authoritarian leadership is characterized by power and being "intolerant of dissent, govern with limited transparency, and place limits on individual freedoms" (Neuberger et al., 2023: 70). Whether intentional or not, the opportunity space changes over time as a reaction to the potential offender's behavior.

The theory of convenience is illustrated in Figure 1 with its three dimensions and fourteen convenience propositions. For individual benefit, the motive is either greed or strain, where greed refers to "excessive materialistic desire" (Sajko et al., 2021: 961), while strain refers to negative emotion from events and conditions that the individual dislikes (Thaxton and Agnew, 2018). For organizational benefit, the motive is either achievement of goal or avoidance of bankruptcy, where ends may justify means (Locatelli et al., 2022) or enterprise survival is challenged (König et al., 2020).

The opportunity structure consists of committing and concealing crime. Convenient opportunity to commit crime is based on offender status or access to resources, where status refers to "rank or social order" (Kakkar et al., 2020: 532), while resource refers to an enabler applied and used to satisfy human and organizational needs (Huang and Knight, 2017). Convenient opportunity to conceal crime is based on decay by institutional deterioration (Qiu and Slezak, 2019), chaos by lack of guardianship and oversight (Chan and Gibbs, 2022), or collapse from criminal market forces (Pereda et al., 2024).

The willingness structure derives either from choice or innocence. An offender may choose crime based on identity, rationality, or learning. Narcissistic organizational

identity refers to the offender’s lack of separation between company money and personal money (Galvin et al., 2015). Rationality refers to the consideration of pros and cons where the advantages of crime exceed disadvantages (Thomas et al., 2022). Learning refers to association with those who agree and distancing self from those who disagree by differential association (Sutherland, 1983). An offender may perceive innocence based on justification or neutralization, where justification refers to an actor admitting responsibility for the act in question but denying its pejorative and negative content (Schoen et al., 2021), while neutralization refers to an actor removing potential guilt from self (Sims and Barreto, 2022).

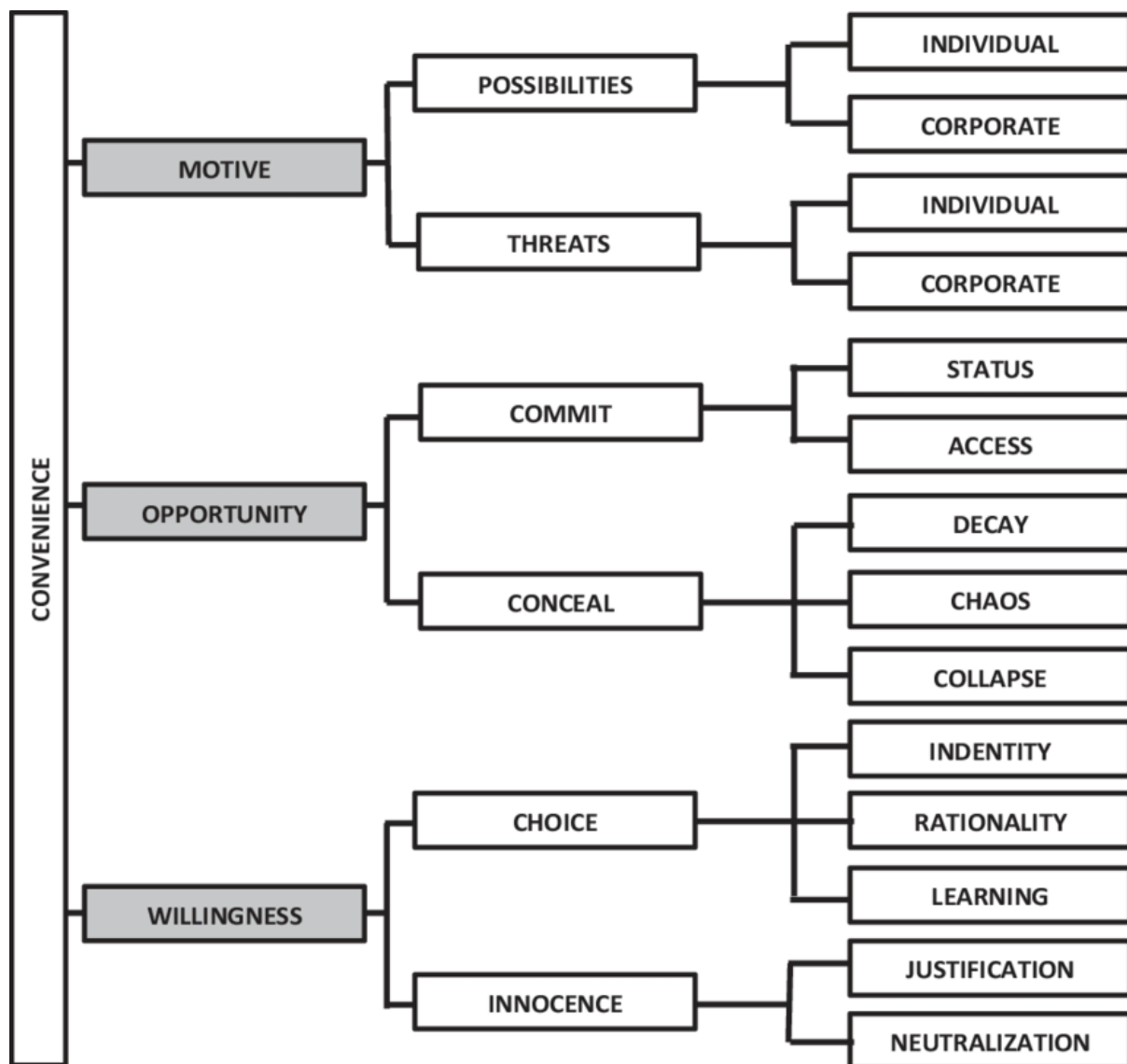


Figure 1 Structural model of convenience theory

RESEARCH METHOD

This research applied labeling based on convenience theory and then content analysis of corporate investigation reports. Labeling of a deviant actor as offender is when others bring a charge of wrongdoing against the individual (Dewan and Jensen, 2020). The labeling perspective argues that the deviant reputation stigmatizes a person into a stereotype. Andersen (2023: 4) argued that "criminal labeling may have a long-term impact on crime and deviant behavior through the lowering of formal and informal social control". Deviant identity labeling implies that the label of deviant, and the stigma that comes with such a label, may cause the individual to act in accordance with that label (Mingus and Burchfield, 2012). A stigma is a social attribute that discredits individuals as possessing a fundamental flaw (Naumovska and Lavie, 2021). In the current research of identifying categories of white-collar offenders based on convenience theory, labeling offenders is a matter of finding a relevant label for each offender category. Content analysis is a research method to identify characteristics within texts attempting to make valid inferences (Braaten and Vaughn, 2021). Content analysis assumes that language reflects both how people understand their surroundings and their cognitive processes (Hsieh and Shannon, 2005). Cognition refers to what people think and how they think, and cognitive processes affect the way in which people interpret and make sense of what is around them. Therefore, content analysis makes it possible to identify and determine relevant text in a context (McClelland et al., 2010). In the current research of identifying cases of white-collar offenders that might match some of the offender categories, content analysis was applied to internal reviews by corporate investigators in organizations where white-collar crime might have occurred. When there is suspicion of financial misconduct and crime in public and private organizations, the organizations tend to hire corporate investigators to conduct fraud examinations. Corporate investigators are assigned the task of reconstructing past events and sequences of events. The outcome of their work is a report of investigation (King, 2020; Meerts, 2021). The sample of white-collar criminals to be reviewed in terms of offender categories is based on case studies presented in the book "Trusted White-Collar Offenders: Global Cases Studies of Crime Convenience" by Gottschalk (2021). The book presents a number of convicted chairpersons, chief executive officers, and trusted female offenders. Not all were subject to corporate

investigations. Some wrote their own biographies such as Middelhoff (2017) in Germany, Benulic (2018) in Sweden, and Kerik (2015) in the United States. The internal reviews by corporate investigators in organizations where white-collar crime might have occurred were obtained when publicly available. The main source of detecting available reports is media outlets where news coverage includes corporate scandals and associated internal investigations. Detected reviews represent a convenience sample that is collected on a continuous basis. For example, reports detected and retrieved in 2021 included South Sudan Council, Nasdaq Sweden, IBU Biathlon Austria, Bestseller Denmark, and Apollo Dechert in the United States.

RESEARCH RESULTS

When combining the various convenience propositions, there are eight possible offender profiles as listed in Table 1. Convenience theory has possibility and threat as potential motives, to commit and to conceal as possible opportunity, and choice and innocence as possible determinants of willingness for deviant behavior. The table presents combinations of these attributes. The first profile labeled 'Opportunist' is a combination of the motive of possibility caused by greed or goal to commit white-collar crime as a choice. The second profile labeled 'Illusionist' has the same motive of possibility caused by greed or goal to commit white-collar crime, but the willingness is caused by a perception of innocence from justification or neutralization, rather than a choice based on identity, rationality, or learning.

Motive	Opportunity	Choice	Innocence
Possibility	Commit	Opportunist	Illusionist
Possibility	Conceal	Manipulator	Ignorer
Threat	Commit	Defender	Reactionist
Threat	Conceal	Rescuer	Controller

Table 1 Categories of white-collar offenders

The emerging eight categories can be described as follows:

1. Opportunist: The offender identifies a possibility for personal or organizational benefits and has the opportunity to commit white-collar crime based on choice from identity, rationality, or learning.

2. Illusionist: The offender identifies a possibility for personal or organizational benefits and has the opportunity to commit white-collar crime based on innocence from justification or neutralization.

3. Manipulator: The offender identifies a possibility for personal or organizational benefits and has the opportunity to conceal white-collar crime based on choice from identity, rationality, or learning.

4. Ignorer: The offender identifies a possibility for personal or organizational benefits and has the opportunity to conceal white-collar crime based on innocence from justification or neutralization.

5. Defender: The offender perceives a threat of personal or organizational loss and has the opportunity to commit white-collar crime based on choice from identity, rationality, or learning.

6. Reactionist: The offender perceives a threat of personal or organizational loss and has the opportunity to commit white-collar crime based on innocence from justification or neutralization.

7. Rescuer: The offender perceives a threat of personal or organizational loss and has the opportunity to conceal white-collar crime based on choice from identity, rationality, or learning.

8. Controller: The offender perceives a threat of personal or organizational loss and has the opportunity to conceal white-collar crime based on innocence from justification or neutralization.

In his book, Gottschalk (2021) presented eight chairpersons who were convicted to prison and seven chief executives also convicted to prison. It seems that the sample is simply cases that the author had discovered and retrieved in recent years. In the book, relevant convenience propositions are discussed and illustrated by use of the Figure 1 in this article. The fifteen offenders are entered into Table 2 according to the convenience propositions in the reviewed book. Among the fifteen convicts, we find at least one that belongs to each of seven out of eight

categories in the table. The most frequent in this small sample is the motive of possibility to pursue greed or goal based on status and access to resources linked to the choice of crime. The table cites specific names of individuals who represent the described categories. There was enough publicly-available information to draw these exploratory conclusions based on corporate investigation reports, offender biographies, and media coverage in the press.

Motive	Opportunity	Choice	Innocence
Possibility	Commit	<p>Trond Emblem, chairperson at Vest Tank in Norway.</p> <p>Jordan Belfort, chairperson at Stratton Oakmont in the United States.</p> <p>Bernard Madoff, chairperson at Madoff Investment Securities in the United States.</p> <p>Ilan Shor, chairperson at Banca de Economii in Moldova.</p>	<p>Bernard Kerik, police commissioner in New York in the United States.</p> <p>Fred Ingebrigtsen, chairperson at Acta Asset Management in Norway.</p> <p>Thomas Middelhoff, chief executive at Arcantor in Germany.</p> <p>Are Blomhoff, chief executive at Betanien in Norway.</p>
Possibility	Conceal	<p>Boris Benulic, chief executive at Kraft & Kultur in Sweden.</p>	
Threat	Commit	<p>Tsuyoshi Kikukawa, chairperson at Olympus in Japan.</p> <p>Bernard Ebbers, chief executive at WorldCom in the United States.</p>	<p>Kenneth Lay, chief executive at Enron in the United States.</p>
Threat	Conceal	<p>Hisao Tanaka, chief executive at Toshiba in Japan.</p>	<p>Hans Eirik Olav, chairperson at Thule Drilling in Norway.</p> <p>Trond Kristoffersen, chief executive at Finance Credit in Norway.</p>

Table 2 *Examples of white-collar offenders*

Those examples most accessible to readers might be autobiographies in German (Middelhoff, 2017), Swedish (Benulic, 2018), and English (Kerik 2015). While both Middelhoff and Kerik are labelled "Illusionists" in Table 2, Benulic is labeled "Manipulator". Both Middelhoff in Germany and Kerik in the United States were surprised when charged with financial crime and even more surprised when they were convicted to prison. They felt and claimed innocence. They applied both justification and neutralization. Thomas Middelhoff was a successful and famous German executive who had to go to jail for three years as he was convicted of corporate fraud. Based on his autobiography and other archival sources, the case illustrates his motive to achieve admiration in society based on his self-proclaimed narcissism (Middelhoff, 2017; Storbeck, 2018; Weidermann, 2017). Bernard Kerik was the police commissioner – a kind of chief executive officer – in New York City. He received a sentence of four years in prison for felony fraud, tax fraud, and false statements. He was later pardoned by president Trump (Shanahan, 2020).

Boris Benulic was chief executive officer (CEO) at the Swedish energy and culture corporation Kraft & Kultur. He received a sentence of three and a half years in prison for accounting fraud. On behalf of the corporation, he was extremely ambitious and thus wanted to make it look more successful than it actually was. Corporate investigators found that Benulic made the choice of crime based on a perception of benefits exceeding costs as rational, and it seemed that behavioral reinforcement of deviance took place over time (Nergaard, 2013). His salary increased substantially, as board members believed they observed growth in sales and profits, especially growth in financial contributions to the group and parent company, and the board paid him bonuses for seemingly successful entrepreneurship (Benulic, 2018).

DISCUSSION

White-collar offenders have for too long been considered a homogeneous group. This exploratory research attempts to distinguish offenders into categories depending on their motives, opportunities, and willingness for deviant behavior. Such categorization should enable further insights into the phenomenon of financial crime in the upper echelon of society. Rather than a simple label of white-collar or corporate offenders, offender profiles are developed into specific

alternatives in this research. An important implication is that detection, investigation, as well as prosecution of an alleged offender can be based on a special profile category that will help develop a relevant narrative for the alleged wrongdoing. Also, this categorization might help gain further insights into perceptions of seriousness. For example, an "Opportunist" and a "Manipulator" might be considered more serious offenders compared to a "Defender" and a "Rescuer", since the latter offenders commit crime based on threats rather than possibilities. People may consider white-collar crime less serious and more acceptable when offenders sue financial wrongdoing as a last resort to avoid personal or organizational bankruptcy. Also, people may be more indulgent when financial crime is a result of omission or concealment of an illicit act than in the case of actual commission of an unlawful activity on that matter.

Gupta and Gottschalk (2022) asked the question: To what extent is white-collar crime understandable? They conducted an empirical study of determinants based on the theory of convenience. The respondents expressed a strong understanding of white-collar crime as a consequence of offenders' convenient access to resources to commit financial crime. Strong understanding was interpreted as less serious, while weak understanding was interpreted as more serious. Therefore, privileged individuals who abused their resource access were considered less serious offenders. In this research, these individuals are labeled "Opportunist" and "Illusionist". This result thus contradicts what is suggested above regarding the seriousness of being an "Opportunist".

Gupta and Gottschalk (2022: 13) also found that several more elements in convenience theory make white-collar crime to benefit the privileged individual or the corporation understandable:

What makes occupational crime by white-collar offenders understandable to respondents is institutional collapse in addition to resource access, as well as corporate possibilities, offender status, rationality, and justification. What makes corporate crime understandable is learning in addition to resource access, as well as corporate possibilities, institutional collapse, justification, and neutralization.

This quote suggests that concealment is less serious as it is more understandable to conceal crime when there is institutional deterioration, lack of oversight and

guardianship, and criminal market forces. In this line of reasoning, being "Manipulator" or "Ignorer", as well as well as "Rescuer" and "Controller" is more understandable offender roles.

Future research may choose the path of improving the labels and descriptions of each offender type before embarking on survey research to establish the relative seriousness of being an Opportunist, Illusionist, Manipulator, Ignorer, Defender, Reactionist, Rescuer, and Controller. Future research may derive categories of white-collar and corporate offenders based on other theories such as the fraud triangle and strain theory for comparison.

CONCLUSION

In this exploratory research, fourteen propositions in the theory of convenience have been transformed into eight types of white-collar offenders. These types might help improve prevention and detection of white-collar crime. Insights into the various categories of offenders enable a contingent approach to the offender-based perspective on white-collar crime. The offender-based perspective emphasizes characteristics of actors such as social and occupational status, respectability, and power. The offender-based definition emphasizes some combination of the actors' high social status, power, and respectability as the key features of white-collar crime. With the presented categories of white-collar offenders, the offender-based perspective makes a useful step forward. Implications for forensic practice from this research include:

- During a financial crime investigation, the relevant offender category can be applied to develop a suitable narrative of what happened, who did what to make it happen, and why it happened.
- In statistical terms, the most and least frequent categories can be identified to learn what offender profiles are most and least common in white-collar and corporate crime.
- In the perspective of learning, motives, opportunities, and deviance can be understood regarding offenders where the offender-based perspective rather than the offensebased perspective will dominate.

- When prosecuted in court, it is not the offense-based perspective, but rather the offender-based perspective that is relevant to understand the defendant.

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