



City Research Online

City, University of London Institutional Repository

Citation: Gottschalk, P. & Hamerton, C. (2025). Characteristics of Crime Convenience: The Case of Corporate Offenders. *Deviant Behavior*, 46(3), pp. 288-298. doi: 10.1080/01639625.2024.2341088

This is the published version of the paper.

This version of the publication may differ from the final published version.

Permanent repository link: <https://openaccess.city.ac.uk/id/eprint/35274/>

Link to published version: <https://doi.org/10.1080/01639625.2024.2341088>

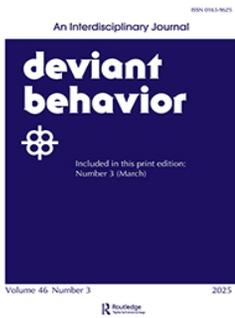
Copyright: City Research Online aims to make research outputs of City, University of London available to a wider audience. Copyright and Moral Rights remain with the author(s) and/or copyright holders. URLs from City Research Online may be freely distributed and linked to.

Reuse: Copies of full items can be used for personal research or study, educational, or not-for-profit purposes without prior permission or charge. Provided that the authors, title and full bibliographic details are credited, a hyperlink and/or URL is given for the original metadata page and the content is not changed in any way.

City Research Online:

<http://openaccess.city.ac.uk/>

publications@city.ac.uk



Characteristics of Crime Convenience: The Case of Corporate Offenders

Petter Gottschalk & Christopher Hamerton

To cite this article: Petter Gottschalk & Christopher Hamerton (2025) Characteristics of Crime Convenience: The Case of Corporate Offenders, *Deviant Behavior*, 46:3, 288-298, DOI: 10.1080/01639625.2024.2341088

To link to this article: <https://doi.org/10.1080/01639625.2024.2341088>



© 2024 The Author(s). Published with license by Taylor & Francis Group, LLC.



Published online: 18 Apr 2024.



Submit your article to this journal [↗](#)



Article views: 731



View related articles [↗](#)



View Crossmark data [↗](#)



Citing articles: 2 View citing articles [↗](#)

Characteristics of Crime Convenience: The Case of Corporate Offenders

Petter Gottschalk^a and Christopher Hamerton^b

^aBI Norwegian Business School, Oslo, Norway; ^bEconomic, Social and Political Sciences University of Southampton Highfield Southampton, UK

ABSTRACT

This article presents a review of the research addressing the seriousness of corporate crime and the convenience for corporate offenders. Insights from this review are important as detection and prevention of corporate crime is dependent on addressing convenience issues for offenders. The perspective in this article suggests that convenience is a matter of avoiding strain and pain, saving time and efforts, overcoming barriers where the fences are at their lowest to gain from business possibilities and to avoid business threats such as bankruptcy. The opportunity for deviance among corporate offenders is typically based on their high social status and their legitimate access to resources to do both the right things and the wrong things. The opportunity structure to conceal deviance consists of institutional deterioration, lack of oversight and guardianship, and sometimes also criminal market forces. This is a scoping review article to identify convenience characteristics of corporate offenses and corporate offenders. Insights

ARTICLE HISTORY

Received 23 February 2024

Accepted 4 April 2024

Introduction

Corporate offenders commit financial and environmental crime to benefit the corporation and to benefit themselves. They involve themselves in corruption as bribers and bribed. They commit fraud against financial institutions and other victimized enterprises and individuals. They harm nations by tax evasion and lack of transparency. They harm individuals by labor law violations and modern slavery. They cause pollution to rivers and cause damage to wildlife. Corporate offenders commit a variety of offenses all over the world. They were labeled white-collar criminals by Sutherland (1939, 1983).

This article suggests that corporate offenders do not only have the opportunity for crime, they may in fact find it convenient to do so. Convenience is a matter of avoiding strain and pain, saving time and efforts, and overcoming barriers where the fences are at their lowest. Corporate offenders typically commit crime as a choice where wrongdoing is more convenient than alternative actions to reach business goals and personal ambitions. The crime-as-a-choice perspective implies that advantages of misconduct exceed disadvantages of wrongdoing where alternatives seem less attractive. For example, in a corrupt country there might be feasible to work systematically in marketing a competitive product. Yet, it seems more convenient to bribe people responsible procurement officials to speed up the process. The amount involved in bribing is typically very low compared to the value of a business contract. Corporate offenders can be viewed as smart and rational as they move quickly and efficiently without much strain and pain to achieve the desired benefits.

This article applies the theory of convenience to discuss corporate offenders and their variety of financial and environmental crime. Convenience theory suggests that there is a motive based on

CONTACT Petter Gottschalk  petter.gottschalk@bi.no  Criminology, Department of Leadership and Organizational Behavior, BI Norwegian Business School, Nydalsveien 37, Oslo 0484, Norway

© 2024 The Author(s). Published with license by Taylor & Francis Group, LLC.

This is an Open Access article distributed under the terms of the Creative Commons Attribution License (<http://creativecommons.org/licenses/by/4.0/>), which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited. The terms on which this article has been published allow the posting of the Accepted Manuscript in a repository by the author(s) or with their consent.

possibilities and threats, there is an opportunity to commit and conceal crime in professional settings, and there is willingness for deviance among corporate offenders. Possibilities might be driven by greed and goal, while threats represent strain and pain for individuals and potential bankruptcy for corporations.

This article thus addresses the following research question: *What crime convenience characteristics can be identified among corporate offenders committing financial and environmental crime?* In the perspective of prevention, detection, and punishment of corporate offenders, this research is important as the introduced convenience perspectives are relevant to reflect on measures to prevent, detect, and punish such offenders (Gottschalk 2022).

This article starts by reviewing research regarding the seriousness of corporate crime. Research findings range from corporate crime simply being unfortunate incidents since business executives are busy people to incarceration of offenders for life. The core of this article is the discussion of convenience characteristics in terms of opportunities, motives, and willingness. This is a scoping review article of the scholarly literature to identify convenience characteristics of corporate offenses and corporate offenders.

Fraud theory versus convenience theory

A traditional theory is worthwhile to compare to convenience theory. Fraud theory with the fraud triangle suggests three conditions for fraud (Cressey 1972; Wells 1997): (1) incentives and pressures, (2) opportunities, and (3) attitudes and rationalization. Incentives and pressures belong in the economical dimension; opportunities belong in the organizational dimension, while attitudes and rationalization belong in the behavioral dimension. As such, the fraud triangle covers all dimensions of convenience theory. However, at the core of convenience theory is convenience in all three dimensions as well as opportunity found in the organizational setting based on professional role and trust by others. Furthermore, convenience theory emphasizes the relative importance of convenience, where offenders have alternative legitimate actions available to respond to incentives and pressures, but they choose illegitimate actions since these actions subjectively emerge as more convenient. There are three distinct differences that make convenience theory more relevant to gain insights into the corporate crime phenomenon (Gottschalk 2022).

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 crime-as-a-choice perspective by convenience orientation emphasizes that wrongdoing in business life by executives and others in privileged positions to benefit corporate goals and avoid corporate threats is a matter convenient opportunity as well as motive and willingness. Convenience orientation is conceptualized as the value that individuals and organizations place on actions with inherent characteristics of saving time and effort as well as avoiding strain and pain. Convenience orientation can be considered a value-like construct that influences behavior and decision-making. Mai and Olsen (2016) measured convenience orientation in terms of a desire to spend as little time as possible on the task, in terms of an attitude that the less effort needed the better, as well as in terms of a consideration that it is a waste of time to spend long hours on the task. Convenience orientation toward illegal actions increases as negative attitudes toward legal actions increase. The basic elements in convenience orientation are the individual attitudes toward the saving of time, effort and discomfort in the planning, action and achievement of goals. Generally, convenience orientation is the degree to which an individual or a group of individuals are inclined to save time and effort to reach goals.

Corporate crime seriousness

As reviewed by Button et al. (2023), “the most egregious offenders are often respected/legitimate corporations.” Corporate offenders are studied by scholars within a number of research disciplines such as criminology, management, sociology, psychology (e.g., Amos, Longpré, and Roos 2022), economics, and law (e.g., Baer 2020). Most researchers emphasize the assumed extent of corporate crime, the extensive damage from corporate crime, and the perceived seriousness of corporate crime. In the context of this research, corporate offenders are defined as financial and environmental criminals who abuse their privileged positions as professionals in organizational settings to achieve benefits for the corporation and to benefit themselves. This definition deviates slightly from the traditional view of corporate crime being offenses only benefitting the corporation, while offenses benefitting the individual are labeled occupational crime (Braithwaite 1985; Clinard and Quinney 1973). One reason for the current definition is the blurred lines where, for example, a bribing corporate official’s actions might benefit the company in terms of business contract as well as himself or herself in terms of bonus and promotion.

Researchers emphasizing the assumed extent of corporate crime do often look beyond national borders with local legislations into transnational economic activities and the use of tax havens. Economists assess the black economy as substantial where corporate crime is part of it. Criminologists assess the extent of the fraud triangle in practice. Law scholars argue that both facts and relevant criminal codes are difficult to prosecute in court. Sociologists suggest learning deviance from others in business. Psychologists argue that many privileged individuals suffer from narcissism that can easily lead to deviant behavior. Taken together, scholars from different disciplines suggest that extensive corporate crime is taking place worldwide.

Similarly, scholars suggest extensive damage from corporate crime. There are direct damages to victims who lose their property, their rights, and their possibilities. The victims are individuals, entities, as well as societies as large. There are indirect damages as well, such as market mechanisms that do not function optimally or do not function at all. For example, by insider trading other shareholders suffer a loss. By corruption, more competitive vendors lose the contract to the less competitive – yet bribing – vendor. Criminal market forces lead law-abiding corporate executives to join cartels to be able to stay in business, where cartel members share the market among themselves where the clients and customers have to pay higher prices than what would be the case if market mechanisms functioned properly and effectively.

The perceived seriousness of corporate crime has been widely studied as well. Perceptions vary substantially. On the milder side, people perceive corporate crime as unfortunate incidents that

were not really intended. Business executives are busy people and must be granted excuse for mistakes. Maybe some executives are sloppy, ignorant, or reluctant to be compliant with norms and values, but they are certainly no criminals. Alcadipani and Medeiros (2020) found that corporate officials' deviance is sometimes perceived as a result of irresponsibility. Then their deviance can be explained and often excused, also by the element that organizational members seldom act alone. If there in fact is a law violation that has occurred, then it is not obvious who to blame. Alvesalo-Kuusi and Barak (2020:1) found that it might be difficult to develop a "law and order" of corporate crime. Since an organization such as a company cannot be incarcerated, there is an attempt that the blame can be attributed to one specific individual or some specific individuals within the organization. Alternatively, the company can be fined. That is, however, seldom a serious punishment since most countries use fines that are equivalent to a few weeks or months income in most companies.

An indication of crime seriousness might be the extent to which such crime is covered at universities. Teaching white-collar and corporate crime within criminology is an interesting issue that was studied by Barrett, Forstner, and Gabriel (2023:1) regarding the status of white-collar and corporate crime in undergraduate criminology and criminal justice curriculum in the United States:

Criminologists consistently find that the cost and magnitude of white-collar and corporate crime is extensive and severe, both physically and fiscally. Despite this, extant research suggests white-collar and corporate crime remains on the periphery of the discipline. This study sets out to explore how white-collar and corporate crime are represented in criminology and criminal justice undergraduate curriculum. To assess this, curriculum data from 410 U.S.-based programs issuing bachelor degrees in criminology, criminal justice, and/or related fields were analyzed. Findings revealed nearly half (48.78%) of programs studied do not offer even one course on white-collar or corporate crime. Of programs that do offer coursework on white-collar or corporate crime, fewer than 2% of them ($n = 3$) require students to take the class in order to graduate.

Based on this empirical study, it seems that white-collar crime is considered less serious. The study focused on teaching in undergraduate criminology and criminal justice curriculum. Business schools are a different potential outlet for research insights into white-collar and corporate crime. To our knowledge, few business schools offer courses in this field. BI Norwegian business school in Oslo seems to be one of the few offering a bachelor course on "Leadership and Economic Crime" and a master course on "Economic Crime and Corporate Social Responsibility." The bachelor course is not required to graduate, yet as an elective course, the average enrollment is quite high at three hundred students every spring term. The master of management class is mainly recruiting part-time students working in business and public administration. All courses for the master of management are equal where students have to complete three of them to graduate.

On the harder side of perceived seriousness, people perceive corporate crime as the worst type of crime since it is abuse of trust and deceit of others. People who have climbed hierarchies and reached positions of power and influence, who have higher status than most others, create enormous disappointments among stakeholders and the public in general when wrongdoing is revealed. They should be punished harshly and never have the opportunity to return to business. In fact, they should be incarcerated for the rest of their lives.

Research within criminology, management, sociology, psychology, economics, and law presents a vast number of insights into the corporate crime phenomenon. These insights are reflected in the theory of convenience to explain the extent of corporate crime, but not explain the harm or seriousness of such crime. Scholars from various disciplines have enabled the development of convenience theory along the dimensions of motive, opportunity, and willingness.

As stated in the introduction, being convenient is not a bad thing. However, choosing illegitimate actions over legitimate actions to achieve goals and realize ambitions based on convenience is indeed a bad thing. Furthermore, the tendency to commit crime – that is the extent of criminogenity – increases with a stronger convenience orientation when illegitimate actions seem more convenient

than legitimate actions. Opposite, those who are not conveniently oriented may abstain from crime even when it is much more convenient that following the legal route.

Corporate offenders may cooperate with state officials in state-corporate crime (Bernat and Whyte 2020). For example, sanctioned countries such as Iran, Myanmar, and Russia were avoiding harm from the sanctions by the state cooperating with organized criminals in corporate settings.

Opportunity convenience

Characteristics of crime convenience for corporate offenders in financial and environmental crime can be divided into characteristics determining the extent of convenience in committing offenses and characteristics determining the extent of convenience in concealing offenses. The extent of convenience when committing offenses is mainly based on offender status and legitimate access to resources. Corporate offenders typically have high status as they belong to the elite in the organization and sometimes also the elite in the community. Challenging them, preventing them, or blowing the whistle on them might cause more trouble for the whistleblower than the corporate offender. Status is both reflected in the organizational hierarchy as well as in the informal attitude and respect often shown toward high-status individuals. Legitimate access to resources is a matter not only of access to premises and offices, but also to systems and knowledgeable persons.

Some members of the elite are simply too powerful to blame. Pontell, Black, and Geis (2014) found that the financial crisis obviously had its cause in mismanagement in the financial sector, but all in the financial sector avoided serious blame. Status-related factors such as influential positions, upper-class family ties, and community roles often preclude perceptions of blameworthiness (Slyke and Bales 2013). Blameworthiness is the extent to which it is clear that an individual engaged in a questionable act (Dewan and Jensen 2020). Corporate offenders are “now regarded as the untouchables, too well-heeled and powerful to lock up” (Hausman 2018:381).

High-status individuals enjoy greater respect and deference from, as well as power and influence over, those who are positioned lower in the social hierarchy (Kakkar, Sivanathan, and Globel 2020:532):

Status is a property that rests in the eyes of others and is conferred to individuals who are deemed to have a higher rank or social standing in a pecking order based on a mutually valued set of social attributes. Higher social status or rank grants its holder a host of tangible benefits in both professional and personal domains. For instance, high-status actors are sought by groups for advice, are paid higher, receive unsolicited help, and are credited disproportionately in joint tasks. In innumerable ways, our social ecosystem consistently rewards those with high status.

Executives and others in the elite may use language that followers do not necessarily understand. Followers nevertheless trust executive messages. Language shapes what people notice and ignore (Ferraro, Pfeffer, and Sutton 2005), and language is a window into organizational culture (Holt and Cornelissen 2014; Srivastava and Goldberg 2017; Weick 1995). Offender language can cause obedience among followers (Mawritz et al. 2017). Aggressive leader humor expands the organizational opportunity for white-collar crime, and it influences the willingness of victims of such humor (Yam et al. 2018:349):

The more aggressive a leader’s style, the more a sense of humor will signal acceptability of norm violations, which will be positively associated with deviance.

Aggressive leader humor might cause fear among subordinates that prevent them from intervening or in any visible way reacting when the deviant leader is into wrongdoing and misconduct (Dion 2020:1032):

Machiavelli asserted that wise leaders want to be liked and feared by people. They can be benevolent toward their friends and cruel toward their enemies. People harm others either by fear or by hatred. An excess of fear is always

better than an excess of love, since it allows the leader to keep his power and influence. The leader could lose power and influence if people do not fear his cruelty. However, people's fear must be accompanied by an absence of hatred. The balance between fear and love could allow the leader to safeguard his political stability.

Leaders reinforce a culture of financial crime by ignoring criminal actions and otherwise facilitate unethical behavior. At the same time, they try to distance themselves from criminal actions (Pontell, Tillman, and Ghazi-Tehrani 2021:9):

High status corporate criminals often go to great lengths to distance themselves from the crimes committed by their subordinates and to hide any incriminating evidence of their role in the decisions that authorized those criminal acts.

Especially individuals with high status based on prestige rather than dominance tend to be excused for whatever wrongdoing they commit. Individuals who attain and maintain high rank by behaving in ways that are assertive, controlling, and intimidating are characterized as dominant. Individuals who attain and maintain high rank by their set of skills, knowledge, expertise, and their willingness to share these with others are characterized as prestigious (Kakkar, Sivanathan, and Globel 2020).

Concealing crime is enabled by institutional deterioration, lack of oversight and guardianship, and sometimes also criminal market forces. Institutional deterioration causes decay where nobody really knows how colleagues and others are doing their job, and they do not really care about it. Everyone is his or her own master. There are no social interactions that would enable some form of transparency. Berghoff and Spiekermann (2018:291) found that corporate crime is often systemic and part of a culture, either of a corporate culture inside the firm or of a culture in the firm's environment:

In the first case, the corporation's control mechanisms are typically weak, intentionally or unintentionally, which is an obstacle to the prevention and the investigation of economic crimes. Individual responsibility is therefore hard to ascertain. Defendants routinely deny responsibility and point to their superiors who made them commit crimes, or to their inferiors who engaged in shady practices without their knowledge or authorization.

The institutional perspective applied to corporate crime means that corporate offenders find opportunity for and acceptance of illegal behaviors because of moral collapse generally in their organizations. The institutional perspective argues that business enterprises are much more than simple tools and instruments to achieve financial goals and ambitions. The perspective says that organizations are adaptable systems that recognize and learn from the environment by mirroring values in society. This reasoning is relevant to explain why business organizations tend to be similar in the same industry and the same nation and region (Kostova, Roth, and Dacin 2008).

Lack of oversight and guardianship occurs when there is no substance to internal audit, external audit, and other control functions. 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 individuals 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 operate and thus how to avoid the attention of guardianship functions.

Criminal market forces can cause adaptation to and alignment with others in the industry where deviance is the norm. A typical example is the cartel where businesses in the same industry divide the market among themselves and agree on product prices (Goncharov and Peter 2019:152):

Cartel members seek to act collectively, as if they were a single monopolist, thereby maximizing the collective profit. By doing so, cartels violate competition policy and severely reduce consumer welfare through price-fixing activities that increase the price of goods far beyond the competitive level. Recent evidence shows that the average price overcharges by cartels prosecuted by U.S. and EU cartel authorities were 48.4 and 32.2 percent, respectively.

Rule complexity can create a situation where nobody is able to tell whether an action represented a criminal offense. It is impossible to understand what is right and what is wrong. Some

laws, rules and regulations are so complex that compliance becomes random, where compliance is the action of complying with laws, rules and regulations. The regulatory legal environment is supposed to define the boundaries of appropriate organizational conduct. However, legal complexity is often so extreme that even specialist compliance officers struggle to understand what to recommend to business executives in the organizations (Lehman, Cooil, and Ramanujam 2020).

Motive and willingness

Goal achievement is important in business where means tend to justify goals even when the means are illegal. For corporate offenders, achievement of business goals is not just a matter of doing the expected job for the corporation. It can also be a matter of surviving in the corporation and potentially receive a financial bonus. Achievement of goals implies for executives to keep their positions and even be promoted to higher positions. In the opposite event of failing, employment termination might not be far away with possible economic problems on the home arena.

Possibilities for the corporation include reaching business objectives by ignoring whether or not means are legitimate or illegitimate (Campbell and Göritz 2014; Jonnergård, Stafssudd, and Elg 2010). Ends simply justify means that might represent crime. It may be so important to have a bottom line in accounting that satisfies investors and others that crime emerges as potentially acceptable. Welsh and Ordonez (2014) found that high performance goals cause unethical behavior. Dodge (2009:15) suggested that tough rivalry among executives make them commit crime to attain goals: “The competitive environment generates pressures on the organization to violate the law in order to attain goals.”

Threats are even more motivational for deviance than possibilities. 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), where the measures will be terminated when the crisis is over. A crisis is a fundamental threat to the organization, which is often characterized by ambiguity of cause, effect, and means of resolution (König et al. 2020).

The willingness for deviance typically derives from a rational choice or a perception of innocence. The rational choice assumption about offending is based on a normative foundation where advantages and disadvantages are subjectively compared (Müller 2018). Rational choice is concerned with benefits of crime exceeding costs (Pratt and Cullen 2005), where the perceived likelihood of incarceration is a cost element. Another cost element is media exposure, where investigative journalists often are the first to disclose suspected white-collar crime and the offenders. Press reporters’ detection of misconduct and crime “represented an important ingredient of the nineteenth-century newspaper” (Taylor 2018:346), and this is certainly also the case so far in the twenty-first century media. The economic model of rational self-interest is all about weighing up the pros and cons of alternative courses of action. When the desire increases, then the benefits in the rational benefit-cost comparison increase that in turn influence willingness. The rational choice perspective simply states that when benefits exceed costs, we would all do it. The perspective is explicitly a result of the self-regarding preference assumption, where rationality is restricted to self-interested materialism (Paternoster, Jaynes, and Wilson 2018). Individuals and organizations are less likely to comply if they conclude that following laws, rules, and regulations is less profitable than violating those laws, rules, and regulations (Peeters, Denkers, and Huisman 2020).

Identity might also be a rational choice, where narcissistic identification as a corporate self can cause willingness for deviance. Narcissists exhibit an unusual trust in themselves, believing that they are uniquely special and entitled to more benefits than are legitimately available to them (Ouimet 2010). They tend to exaggerate self-enhancement after receiving positive feedback, and they tend to

discount failure (Howes et al. 2020). Narcissistic identification is a special type of narcissism, where the offender sees little or no difference between self and the corporation. The company money is personal money that can be spent whatever way the narcissist prefers (Galvin, Lange, and Ashforth 2015).

Learning from others can also represent a rational choice. Differential association is a way of learning from those who agree while distancing oneself from those who disagree (Sutherland 1983). 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. The individual will go on to commit crime, if the person exposes himself or herself more to attitudes that favor law violation than to attitudes that favor abiding the law (Wood and Alleyne 2010).

In addition to rational choice, the willingness for deviance typically derives from a perception of innocence based on justification or neutralization. In a justification, the actor admits responsibility for the act in question but denies its pejorative and negative content (Schoen et al. 2021:730):

People use justification mechanisms 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 away” their behavior.

The personal willingness is concerned with the impression that surprisingly few white-collar criminals think they have done anything wrong. Most of them feel innocent and victims of injustice when indicted, prosecuted, convicted, and imprisoned. In a neutralization, offenders perceive no guilt (Sykes and Matza 1957). Offenders disclaim responsibility for crime, refuse damage from crime, refuse victim from crime, condemn those who criticize, apologize by higher loyalties, claim blunder quota, claim legal mistake, claim normality of action, claim entitlement to action, claim solution to dilemma, argue necessity of crime, claim role in society, perceive being victim of incident, gather support for behavior, and claim rule complexity. Successful application of neutralization techniques enables offenders to experience no guilt or shame for engaging in the act or for being caught doing so. White-collar offenders may also suffer from self-deception, which is the practice of allowing oneself to believe that a false idea or thought about circumstances is true. Self-deception provides survival and reproductive benefits to those who employ it (Chan and Gibbs 2020).

Conclusion

The traditional fraud triangle has dominated research into white-collar and corporate crime for too long. The emergence of the convenience triangle is needed to emphasize special characteristics of the corporate offender. The convenience triangle consists of corporate motive, organizational opportunity, and willingness for deviance.

Several characteristics of the corporate offender are highlighted by convenience theory as an integrated perspective. First, the combination of legitimate access to resources and the high status of the offender in the eyes of others make it convenient to commit crime. Next, the combination of institutional deterioration and lack of oversight and control of corporate executives make it convenient to conceal crime. Finally, justification and neutralization are conveniently achieved by claiming business needs rather than personal needs.

Preventing corporate crime then becomes an issue where, for example, the status of potential offenders is reduced by less hierarchical structures, access to resources is only possible in a four-eye

perspective, whistleblowing is encouraged to avoid institutional deterioration, and guardianship functions such as audits are in themselves regularly reviewed.

Convenience is a subjective and pre-crime perspective that does not take into account the challenges and problems in the rare instances of detected corporate crime. When we look at the crime after it has been discovered, it is no more convenient, but rather painful since it destroys corporate legitimacy. Therefore, convenience is a subjective perception of little or no risk of detection.

There are a number of weaknesses in the presented review that should be addressed in future research. Clearer inclusion criteria for the types of studies in the review are needed. To more formally structure the inquiry as a scoping review can resolve the outstanding inclusion and methodological ambiguities. The explanation of the relationship between seriousness, convenience, and reviewed literature needs development in future studies. It might be argued that convenience is a kind of moral blindness that is rationalized as convenience. An alternative is to discuss convenience as ethical blindness.

Disclosure statement

No potential conflict of interest was reported by the author.

Notes on contributors

Petter Gottschalk is Professor in the Department of Leadership and Organizational Development at BI Norwegian Business School in Oslo, Norway. He has held several CEO positions in business enterprises. Dr. Gottschalk has published extensively on white-collar crime and convenience theory.

Christopher Hamerton is a Lecturer at the University of Southampton. Dr. Hamerton holds degrees in law, criminal justice, and history. In addition, he is a Barrister of the Middle Temple (not practising), and an elected Fellow of both the Royal Anthropological Institute and the Linnean Society of London. He has undertaken several large-scale research projects.

References

- Alcadipani, R. and C. R. O. Medeiros. 2020. "When Corporations Cause Harm: A Critical View of Corporate Social Irresponsibility and Corporate Crimes." *Journal of Business Ethics* 167(2):285–97. doi:10.1007/s10551-019-04157-0.
- Alvesalo-Kuusi, A. and G. Barak. 2020. "Confronting Some of the Difficulties of Developing a «law and order» of White Collar and Corporate Crime." *Journal of White Collar and Corporate Crime* 1(2):1–2. doi:10.1177/2631309X20966974.
- Amos, B., N. Longpré, and M. Roos. 2022. "The Dark Tirad of Personality: Attitudes and Beliefs Towards White-Collar Crime." *Journal of White Collar and Corporate Crime*, published online. doi: 10.21428/cb6ab371.7a7c7d4c.
- Baer, M. H. Duke University School of Law. 2020. "Three Conceptions of Corporate Crime (And One Avenue for Reform)." *Law & Contemporary Problems* 83 (4):1–24.
- Barrett, K. L., C. Forstner, and M. Gabriel. 2023. "The Status of White Collar and Corporate Crime in Undergraduate Criminology and Criminal Justice Curriculum." *Journal of Criminal Justice Education*, published first online:1–19. doi:10.1080/10511253.2023.2290968.
- Berghoff, H. and U. Spiekermann. 2018. "Shady Business: On the History of White-Collar Crime." *Business History* 60 (3):289–304. doi:10.1080/00076791.2018.1414735.
- Bernat, I. and D. Whyte. 2020. "State-corporate crimes." Pp. 191–208 in *The Handbook of White-Collar Crime*, chapter 9, edited by M.L. Rorie. Hoboken, NJ: Wiley & Sons.
- Braithwaite, J. 1985. "White collar crime." *Annual Review of Sociology* 11(1):1–25. doi:10.1146/annurev.so.11.080185.000245.
- Button, M., B. Hock, D. Shepherd, and P. Gilmour. 2023. "Understanding the Rise of Fraud in England and Wales Through Field Theory: Blip or Flip?" *Journal of Economic Criminology* 1:100012. published first online. doi: 10.1016/j.jeconc.2023.100012.
- Campbell, J. L. and A. S. Göritz. 2014. "Culture corrupts! A qualitative study of organizational culture in corrupt organizations." *Journal of Business Ethics* 120(3):291–311. doi:10.1007/s10551-013-1665-7.

- Chan, F. and C. Gibbs. 2020. "Integrated Theories of White-Collar and Corporate Crime." Pp. 191–208 in *The Handbook of White-Collar Crime*, chapter 13, edited by M.L. Rorie. Hoboken, NJ: Wiley & Sons.
- Chan, F. and C. Gibbs. 2022. "When Guardians Become Offenders: Understanding Guardian Capability Through the Lens of Corporate Crime." *Criminology* 60(2):321–41. doi:10.1111/1745-9125.12300.
- Chattopadhyay, P., W. H. Glick, and G. P. Huber. 2001. "Organizational Actions in Response to Threats and Opportunities." *Academy of Management Journal* 44(5):937–55. doi:10.2307/3069439.
- Clinard, B. and R. Quinney. 1973. *Criminal Behavior Systems: A Typology*. 2nd ed. Holt: Rinehart and Winston.
- Cressey, D. 1972. *Criminal Organization: Its Elementary Forms*. New York, NY: Harper and Row.
- Dewan, Y. and M. Jensen. 2020. "Catching the Big Fish: The Role of Scandals in Making Status a Liability." *Academy of Management Journal* 63(5):1652–78. doi:10.5465/amj.2018.0685.
- Dion, M. 2020. "Bribery, Extortion and "Morally ambiguous" Leadership in Organizations." *Journal of Financial Crime* 27(4):1027–46. doi:10.1108/JFC-05-2020-0092.
- Dodge, M. 2009. *Women and White-Collar Crime*. Saddle River, NJ: Prentice Hall.
- Ferraro, F., J. Pfeffer, and R. I. Sutton. 2005. "Economics Language and Assumptions: How Theories Can Become Self-Fulfilling." *Academy of Management Review* 30(1):8–24. doi:10.5465/amr.2005.15281412.
- Galvin, B. M., D. Lange, and B. E. Ashforth. 2015. "Narcissistic Organizational Identification: Seeing Oneself As Central to the organization's Identity." *Academy of Management Review* 40(2):163–81. doi:10.5465/amr.2013.0103.
- Geest, V. R., D. Weisburd, and A. A. J. Blokland. 2017. "Developmental Trajectories of Offenders Convicted of Fraud: A Follow-Up to Age 50 in a Dutch Conviction Cohort." *European Journal of Criminology* 14(5):543–65. doi:10.1177/1477370816677620.
- Goncharov, I. and C. D. Peter. 2019. "Does Reporting Transparency Affect Industry Coordination? Evidence from the Duration of International Cartels." *The Accounting Review* 94(3):149–75. doi:10.2308/accr-52201.
- Gottschalk, P. 2022. "Trusted Chief Executives in Convenient White-Collar Crime." *Crime & Delinquency*, published first online:001112872211047. doi:10.1177/00111287221104737.
- Hausman, W. J. 2018. "Howard Hopson's Billion Dollar Fraud: The Rise and Fall of Associated Gas & Electric Company." *Business History* 60(3):381–98. doi:10.1080/00076791.2017.1339690.
- Holt, R. and J. Cornelissen. 2014. "Sensemaking revisited." *Management Learning* 45(5):525–39. doi:10.1177/1350507613486422.
- Howes, S. S., E. E. Kausel, A. T. Jackson, and J. Reb. 2020. "When and Why Narcissists Exhibit Greater Hindsight Bias and Less Perceived Learning." *Journal of Management* 46(8):1498–528. doi:10.1177/0149206320929421.
- Jonnergård, K., A. Stafssudd, and U. Elg. 2010. "Performance Evaluations as Gender Barriers in Professional Organizations: A Study of Auditing Firms." *Gender, Work, & Organization* 17(6):721–47. doi:10.1111/j.1468-0432.2009.00488.x.
- Kakkar, H., N. Sivanathan, and M. S. Globel. 2020. "Fall from Grace: The Role of Dominance and Prestige in Punishment of High-Status Actors." *Academy of Management Journal* 63(2):530–53. doi:10.5465/amj.2017.0729.
- Kang, E. and N. Thosuwanchot. 2017. "An Application of Durkheim's Four Categories of Suicide to Organizational Crimes." *Deviant Behavior* 38(5):493–513. doi:10.1080/01639625.2016.1197027.
- König, A., L. Graf-Vlachy, J. Bundy, and L. M. Little. 2020. "A Blessing and a Curse: How CEOs' Trait Empathy Affects Their Management of Organizational Crisis." *Academy of Management Review* 45(1):130–53.
- Kostova, T., K. Roth, and M. T. Dacin. 2008. "Institutional Theory in the Study of Multinational Corporations: A Critique and New Directions." *Academy of Management Review* 33(4):994–1006. doi:10.5465/amr.2008.34422026.
- Lehman, D. W., B. Cooil, and R. Ramanujam. 2020. "The Effects of Rule Complexity on Organizational Noncompliance and Remediation: Evidence from Restaurant Health Inspections." *Journal of Management* 46(8):1436–68. doi:10.1177/0149206319842262.
- Mai, H. T. X. and S. O. Olsen. 2016. "Consumer Participation in Self-Production: The Role of Control Mechanisms, Convenience Orientation, and Moral Obligation." *Journal of Marketing Theory & Practice* 24(2):209–23. doi:10.1080/10696679.2016.1130554.
- Mawritz, M. B., R. L. Greenbaum, M. M. Butts, and K. A. Graham. 2017. "I Just Can't Control Myself: A Self-Regulation Perspective on the Abuse of Deviant Employees." *Academy of Management Journal* 60(4):1482–503. doi:10.5465/amj.2014.0409.
- Müller, S. M. 2018. "Corporate Behavior and Ecological Disaster: Dow Chemical and the Great Lakes Mercury Crisis, 1970-1972." *Business History* 60(3):399–422. doi:10.1080/00076791.2017.1346611.
- Neuberger, I., J. Kroezen, and P. Tracey. 2023. "Balancing "Protective Disguise" with "Harmonious Advocacy". Social Venture Legitimation in Authoritarian Contexts." *Academy of Management Journal* 66(1):67–101.
- Ouimet, G. 2010. "Dynamics of Narcissistic Leadership in Organizations." *Journal of Managerial Psychology* 25(7):713–26. doi:10.1108/02683941011075265.
- Paternoster, R., C. M. Jaynes, and T. Wilson. 2018. "Rational Choice Theory and Interest in the "Fortune of Others." *Journal of Research in Crime and Delinquency* 54(6):847–68. doi:10.1177/0022427817707240.
- Peeters, M., A. Denkers, and W. Huisman. 2020. "Rule Violations by SMEs: The Influence of Conduct within the Industry, Company Culture and Personal Motives." *European Journal of Criminology* 17(1):50–69. doi:10.1177/1477370819874447.

- Pontell, H. N., W. K. Black, and G. Geis. 2014. "Too Big to Fail, Too Powerful to Jail? On the Absence of Criminal Prosecutions After the 2008 Financial Meltdown." *Crime, Law and Social Change* 61(1):1–13. doi:10.1007/s10611-013-9476-4.
- Pontell, H. N., R. Tillman, and A. K. Ghazi-Tehrani. 2021. "In-Your-Face Watergate: Neutralizing Government Lawbreaking and the War Against White-Collar Crime." *Crime, Law and Social Change* 75(3):201–19. doi:10.1007/s10611-021-09954-1.
- Pratt, T. C. and F. T. Cullen. 2005. "Assessing Macro-Level Predictors and Theories of Crime: A Meta-Analysis." *Crime and Justice* 32:373–450. doi:10.1086/655357.
- Schoen, J. L., J. A. DeSimone, R. D. Meyer, K. A. Schnure, and J. M. LeBreton. 2021. "Identifying, Defining, and Measuring Justification Mechanisms: The Implicit Biases Underlying Individual Differences." *Journal of Management* 47(3):716–44. doi:10.1177/0149206319889137.
- Slyke, S. R. V. and W. D. Bales. 2013. "Gender Dynamics in the Sentencing of White-Collar Offenders." *Criminal Justice Studies* 26(2):168–96. doi:10.1080/1478601X.2012.729707.
- Srivastava, S. B. and A. Goldberg. 2017. "Language As a Window into Culture." *California Management Review* 60(1):56–69. doi:10.1177/0008125617731781.
- Sutherland, E. H. 1939. "White-Collar Criminality." *American Sociological Review* 5(1):1–12. doi:10.2307/2083937.
- Sutherland, E. H. 1983. *White Collar Crime – the Uncut Version*. New Haven, CT: Yale University Press.
- Sykes, G. and D. Matza. 1957. "Techniques of Neutralization: A Theory of Delinquency." *American Sociological Review* 22(6):664–70. doi:10.2307/2089195.
- Taylor, J. 2018. "White-Collar Crime and the Law in Nineteenth-Century Britain." *Business History* 60(3):343–60. doi:10.1080/00076791.2017.1339691.
- Weick, K. E. 1995. "What Theory Is Not, Theorizing Is." *Administrative Science Quarterly* 40(3):385–90. doi:10.2307/2393789.
- Wells, J. T. 1997. *Occupational Fraud and Abuse*. Texas: Austin: Obsidian Publishing Company.
- Welsh, D. T. and L. D. Ordonez. 2014. "The Dark Side of Consecutive High Performance Goals: Linking Goal Setting, Depletion, and Unethical Behavior." *Organizational Behavior and Human Decision Processes* 123(2):79–89. doi:10.1016/j.obhdp.2013.07.006.
- Wood, J. and E. Alleyne. 2010. "Street Gang Theory and Research: Where Are We Now and Where Do We Go from Here?" *Aggression and Violent Behavior* 15(2):100–11. doi:10.1016/j.avb.2009.08.005.
- Yam, K. C., M. S. Christian, W. Wei, Z. Liao, and J. Nai. 2018. "The Mixed Blessing of Leader Sense of Humor: Examining Costs and Benefits." *Academy of Management Journal* 61(1):348–69. doi:10.5465/amj.2015.1088.