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Detecting fraud and corruption in audit and advisory firms: A socio-demographic investigation

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Abstract

The aim of the research is to identify in what extent the employees' socio-demographic determinants affect the detection of fraud and corruption incidents in workplace environment. The methodology was used for data collection is primary source through random sampling. A total of 613 valid questionnaires based on employees in Greek audit and advisory firms were answered. Key non-parametric tests as Friedman test and Spearman's correlation were used. It was found that all fraud and corruption variables are positively correlated and, in most cases, founded statistically significant. Furthermore, the top mean rank among fraud incidents was the personal use of internet at work and among the corruption incidents was nepotism. Considering the socio-demographic characteristics, it is observed that most aged and experienced employees, irrespectively hierarchical position, or gender; tend to have no significant differences about their perceptions of previous fraud and corruption incidents. The research contributes towards enhancing the fraud and corruption detection offering substantial implications for fraud examiners and researchers.

Keywords: Fraud; Corruption; Audit firms; Socio-Demographic Determinants.

1. Introduction

Fraud and corruption are the results of individuals' actions, "bad apples" (Kish-Gephart et al., 2010), within workplace that taint firms' reputation and jeopardize its financial well-being. Fadda et al., (2017: 253) noted that "although corruption is not difficult to recognize when it is observed, the different forms it can take on complicate the task of those who try to define it". Corruption is commonly defined as the abuse of entrusted (public) power for private gain (Kurer, 2015). This definition refers to many types of unethical behaviors and integrity violations, such as embezzlement, conflicts of interests, and forgery. Fraud is defined by Keller and Owens (2015), as external and internal. The first one is committed by persons, like vendors, outside the firm. The second is committed by employees, officers and directors and can been broken into financial statement fraud and assets misappropriation (Siregar and Tenoyo, 2015).

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The research aim is twofold. Firstly, the investigation of those variables that deter fraud and corruption incidents audit and advisory firms. Secondly, the exploration of the relationship between socio-demographic factors as gender, age, educational background, hierarchical position to the firm, working experience and the perception of fraud and corruption incidents. Understanding the demographic characteristics of employees will provide a baseline for awareness of fraud and corruption and developing antifraud initiatives and anti corruption controls (internal audit, suspicious managers, whisteblowing techniques).

The study is still rarely examined in extant literature and can be used as a resource of illuminating the debate on demographic differences of fraud and corruption incidents. The remainder of the paper is divided into four sections. In the following section we present the review of the empirical literature. Data and methodology are discussed in the third section. Empirical findings are displayed in the next section. The last section presents concluding remarks.

2. Literature Review

Business ethics researchers noted that individual-level ethical infringements have grown rapidly. Many studies have explored the relationship between personal characteristics and unethical conduct including mainly fraud and corruption incidents (Peterson, 2002; Baucus and Near, 1991).

Yu et al. (2018) examined the corruption in the construction market in China giving special emphasis on demographic characteristics of perpetrators such as personal and occupational information. In 83 identified corruption cases out of 208 recorded, the age was found to be an important variable. In other words, the oldest conviction was approaching the retirement age (the so-called "59-year problem") and is strongly associated with the 'dirty' money that received.

Hillard and Neidermeyer (2018) examining 5.441 fraud cases internationally and concluded that female fraudsters are more involved in asset misappropriation, the most common type of occupational fraud. Krambia Kapardis and Papastergiou (2016) carried out a fraud victimization survey in Greece. They supported that fraud is perpetrated by individual offenders who work within an organization. Fraud incidents are lower-level employees responsible for rather than higher level fraudsters. Another crucial point is that the magnitude of the cost was higher in the management fraud and less in the employee fraud.

Siregar and Tenoyo (2015) conducted a fraud survey in Indonesian private sector. Most of the respondents agreed with the proposition that fraud is one of the major problems in Indonesia. Moreover, firms are aware enough of the fraud trying to implement anti-fraud measures as internal control system and code of ethics. Specific characteristics such as age, gender, education level and background and also industry type are quite uniform dispersed with this finding.

Gunduz and Onder (2013) investigated the problem of internal fraud and corruption in the construction industry in Turkey. The most common types of internal fraud are conflict of interest, theft, bribery, corruption and procurement fraud. Methodologically a structured questionnaire was sent online to construction firms. Final results indicated that firms are under the risk of fraud and managers and chiefs were more likely to commit fraud rather than senior management.

Chaudhuri (2012) providing a literature overview on the relationship between gender and corruption sums up that women are characterized by lower level of corruption and are more likely to behave like corruption cleaners. The study of Esarey and Chirillo (2013) revealed that women are engaged in less corrupt behavior then men. Melgar et al. (2010) emphasized that individual variables are significant determinants of corruption. Thus, while being a woman, being divorced, being unemployed, working at the private sector or being self-employed are positively correlated with the shaping of corruption perception.

Krambia-Kaparidis (2002) determined fraud in terms of management fraud, employees fraud or external party fraud. Her work was focused on the profile of offenders. Most culprits were male, aged 30-40 years. Many studies pointed out the age range from 30 to 46 is deemed high risk as they need money to fulfill family obligations (Feldman, 1993; Weisburd, et. al. 1990). Regarding the marital status more than half of the fraud offenders were married. Lastly, the research revealed that prone industries to employee fraud are i) finance and insurance, ii) electricity, transportation, communication and publishing, iii) property and construction, iv) gaming, tourism and recreational.

Appelbaum et al., (2005) identified four main demographic factors that may influence ethical behavior in an organization. The first factor is gender, because males tend to engage in more aggressive behavior than females at workplace environment. Tenure is an additional factor to consider, as employees with less tenure are more likely to commit property deviance (in addition to other instances of catastrophic workplace deviance). Third, it has been shown

that if the employee is more educated, it is less likely to be engaged in unethical behavior, as in case of age, where older workers are likely to be more honest than younger workers.

Holtfreter (2005) researched professional fraud, which contains three mutually exclusive categories: fraudulent statements, corruption, and misappropriation of assets. The results described the employees who committed fraudulent statements. That is, they were more likely to be older, educated men who held executive or managerial positions in their organizations. The other two types of occupational fraud, which were misappropriation of assets and corruption, were committed by younger on average employees, equally likely to be male or female, and with no significant difference from each other in their educational level. While asset misappropriation and corruption were equally likely to be committed irrespectively of gender, fraudulent statements were distinctly linked to male employees, and were also tied to higher positions in organizations.

Last but not least, several studies have reported that workplace deviance is a product that exists outside organizational norms and is carried out by younger employees, with little work experience and part-time jobs (Baucus and Near, 1991). The white-collar offender, contrary to the conventional criminal, is male, white, aged around 40 years (Benson and Moore, 1992) who holds high level position in the organization (Daly, 1989). Thus, different measures are adopted, such as a strong code of ethics, to ensure responsible management excellent both in private and public sector (Pappa, et al., 2023; Pappa et al., 2022).

3. Data and Methodology

The key research tool is the closed structured questionnaire of Kaptein, (2003), which was distributed electronically to a random sample of employees in Audit and Advisory Firms and also follows the work of Agavanakis et al. (2019). The primary field research resulted in 613 responses of employees of different levels of management. These responses of fraud and corruption are part of a wider survey of ethical behavior in workplaces through employee findings. Each question-answer is a separate variable and scores from 1 to 5 in a five-level Likert item as follows:

- Strongly disagree
- Disagree
- Neither agree nor disagree
- Agree
- Strongly agree

The incidents which represent Fraud (eight variables, F1-F8) and Corruption (two variables C1-C2) are described as follows in table 1:

Table 1 Fraud and Corruption Variables

F1_Long private telephone calls
F2_Taking the credit of other people work
F3_Taking company resources home from private use
F4_Surfing internet for private purposes during working hours
F5_Theft of company resources embezzling funds
F6_Misappropriation of monies received
F7_Not performing duties in exchange of external affairs
F8_Using insider knowledge for securities trading
C1_Nepotism favoring friends and family from outside the organization
C2_Using expense claims unethically

In order to give a comprehensive picture of the responses to the findings of fraud and corruption phenomena in the audit and advisory Firms, the SPSS statistical software was used in the following fields:

- Reliability Internal consistency or the extent to which a measurement of a phenomenon provides stable and consist result (Cronbach's Alpha)
- Correlation analysis (Spearman's correlation) among all the answers
- Friedman's test in order obtain evidence about if the distributions of the variables (all of them) are different
- Wilcoxon Signed Ranks Test as Post Hoc Test in variable pairs and especially in the pair where the correlation between fraud and corruption incidents is the highest. In this point the analysis is performed under socio-demographic aspect (F5 and C2).

4. Results

In the table 2 below, we observe that Cronbach's Alpha Statistical Verification is above the conventional "acceptance level" (Spector, 1992; Nunnally, 1978).

Table 2 Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.872	0.890	10

In the table 3 below, we observe the basic statistics of each variable of fraud and corruption. In Appendix 1 the three characteristics are presented with the highest mean under every socio-demographic aspect.

Table 3 Item Statistics

	Mean	Std. Deviation	N
F1_Long_private_telephone_calls	2.55	1.283	613
F2_Taking_the_credit_of_other_people_work	2.65	1.305	613
F3_Taking_company_resources_home_from_private_use	1.85	1.082	613
F4_Surfing_internet_for_private_purposes_during_working_hours	3.29	1.277	613
F5_Theft_of_company_resources_embezzling_funds	1.30	0.723	613
F6_Misappropriation_of_monies_received	1.30	0.732	613
F7_Not_performing_duties_in_exchange_of_external_affairs	1,35	0.783	613
F8_Using_insider_knowledge_for_securities_trading	1.52	0.925	613
C1_Nepotism_favouring friends and family from outside the organization	2.29	1.310	613
C2_Using_expense_claims_unethically	1.45	0.881	613

In the table 4 below, we observe the summary statistics of each variable of fraud and corruption.

Table 4 Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	1.953	1.297	3.290	1.993	2.537	0.491	10
Item Variances	1.117	0.522	1.717	1.195	3.289	0.265	10
Inter-Item Covariances	0.454	0.160	0.944	0.784	5.898	0.033	10
Inter-Item Correlations	0,446	0.173	0.751	0.577	4.329	0.024	10

After performing Friedman's test, in the table 5 below, the mean rank among the answers is presented.

Table 5 Ranks

	Mean Rank
F1_Long_private_telephone_calls	6.99
F2_Taking_the_credit_of_other_people_work	7.25
F3_Taking_company_resources_home_from_private_use	5.35
F4_Surfing_internet_for_private_purposes_during_working_hours	8.49
C1_Nepotism_favouring friends and family from outside the organization	6.35
F5_Theft_of_company_resources_embezzling_funds	3.92
C2_Using_expense_claims_unethically	4.27
F6_Misappropriation_of_monies_received	3.88
F7_Not_performing_duties_in_exchange_of_external_affairs	4.02
F8_Using_insider_knowledge_for_securities_trading	4.48

The statistic of the above test is presented in table 6. As we see, there is evidence that the difference among the mean rank of all variables is statistically significant.

Table 6 Friedman Test Statistics

N	613
Chi-Square	2553.032
df	9
Asymp. Sig.	0.000

In the following table 7 we observe the results of Wilcoxon Signed Ranks Test for the fraud and corruption variable pair with the highest correlation under all socio-demographic characteristics (F5 and C2). Regarding the positive and highest relationship among all the variables, the differences between perceptions for incidents for fraud (theft of company resources embezzling funds) and corruption (using expense claims unethically), are all statistically significant other than the employees over 45 ages, in Phd educational level and over 11 years of working experience.

Table 7 Wilcoxon Signed Ranks Test

Test Statistics[a]			F5_Theft_of_company_resources_embezzling_funds - C2_Using_expense_claims_unethically											
1. Gender			2. Age			3. Educational Level			4. Hierarchical Position			5. Working Experience		
Female	Z	-4.698[b]	18-24	Z	-2,121[b]	College	Z	0.000[b]	Employee	Z	-3.438[b]	0-2 years	Z	-3.213[b]
	Asymp. Sig. (2-tailed)	0		Asymp. Sig. (2-tailed)	0.034		Asymp. Sig. (2-tailed)	1.000[1]		Asymp. Sig. (2-tailed)	0.001		Asymp. Sig. (2-tailed)	0.001
Male	Z	-3.093[b]	25-34	Z	-4.656[b]	High school	Z	0.000[b]	Manager	Z	-3.634[b]	11-15 years	Z	-1.164[b]
	Asymp. Sig. (2-tailed)	0.002		Asymp. Sig. (2-tailed)	0		Asymp. Sig. (2-tailed)	1		Asymp. Sig. (2-tailed)	0		Asymp. Sig. (2-tailed)	0.244
aWilcoxon Signed Ranks Test			35-44	Z	-2.331[b]	Master	Z	-4.241[c]	Senior/Executive officer	Z	-2.098[b]	3-5 years	Z	-3.187[b]
bBased on positive ranks.				Asymp. Sig. (2-tailed)	0.02		Asymp. Sig. (2-tailed)	0		Asymp. Sig. (2-tailed)	0.036		Asymp. Sig. (2-tailed)	0.001
			Over 45	Z	-0.882[b]	PhD	Z	-0.921[c]	aWilcoxon Signed Ranks Test			6-10 years	Z	-2.683[b]
				Asymp. Sig. (2-tailed)	0.378		Asymp. Sig. (2-tailed)	0.357	bBased on positive ranks.				Asymp. Sig. (2-tailed)	0.007
			aWilcoxon Signed Ranks Test			University	Z	-3.222[c]				Over16 years	Z	-1.664[b]
			bBased on positive ranks.				Asymp. Sig. (2-tailed)	0.001					Asymp. Sig. (2-tailed)	0.096
						aWilcoxon Signed Ranks Test						aWilcoxon Signed Ranks Test		
						bThe sum of negative ranks equals the sum of positive ranks.						bBased on positive ranks.		
						cBased on positive ranks.								

5. Conclusion

From the results of this research there is strong evidence that fraud and corruption incidents are positively correlated with the overall differences among the mean rank be statistically significant. Using the web for personal purposes during work hours and taking the credit of other people work are the incidents with the highest presence in audit and advisory Firms. As we see inside the socio-demographic characteristics and considering the two variables between fraud and corruption with the highest correlation, we observe that most aged and experienced employees irrespectively gender or hierarchical position tend to have no significant differences about their perceptions of fraud and corruption incidents in their working environment.

Findings should be interpreted with caution due to certain shortcomings and limitations. As it is focused mainly on individual-based characteristics of employees' engagement in fraud and corruption, further research is needed to examine organizational characteristics (size, type, revenues). Moreover, the research is based on subjective survey data capturing self-rating perceptions of fraud and corruption. Thus, instead of using perception-based indices ('soft') the research is needed to be focused on objective-based indicators ('hard'). Lastly, future inquiries into the topic could be the comparison of fraud and corruption in audit and advisory firms among other sectors and even other countries.

In order to minimize fraudulent and corrupt activities within the workplace, organizations have a vested interest in adapting mitigation strategies. Specifically, organizations should adopt a proactive fraud detection approach such as preventing measures, data mining methods, auditing operations, anonymous reporting mechanisms (whistleblowing) fraud awareness training and internal control system. Also, reactive measures against fraud and corruption are corrective actions, prosecution and sanction imposition.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

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Appendix 1

	Category	No1.Incident	No2.Incident	No3.Incident
Gender	Female	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
	Male	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
Age	18-24	F4_Surfing_internet_for_private_purposes_during_working_hours	F1_Long_private_telephone_calls	F2_Taking_the_credit_of_other_people_work
	25-34	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
	35-44	F4_Surfing_internet_for_private_purposes_during_working_hours	F1_Long_private_telephone_calls	F2_Taking_the_credit_of_other_people_work
	over 45	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
Educational Level	High school	F4_Surfing_internet_for_private_purposes_during_working_hours	F1_Long_private_telephone_calls	C1_Nepotism_favouring friends and family from outside the organization
	College	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
	University	F4_Surfing_internet_for_private_purposes_during_working_hours	F1_Long_private_telephone_calls	C1_Nepotism_favouring friends and family from outside the organization
	Master	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
	PhD	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
	0-2 years	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
	3-5 years	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
	6-10 years	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls

Working Experience				
	11-15 years	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
	Over16 years	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
Hierarchical Position	Employee	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
	Manager	F4_Surfing_internet_for_private_purposes_during_working_hours	F2_Taking_the_credit_of_other_people_work	F1_Long_private_telephone_calls
	Senior/ Executive officer	F4_Surfing_internet_for_private_purposes_during_working_hours	F1_Long_private_telephone_calls	F2_Taking_the_credit_of_other_people_work