## **Contents**

Abou Intro	ix xi	
1	White-Collar Criminals	1
	Characteristics of White-Collar Criminals	1
	Characteristics of White-Collar Crime	5
	Sample of White-Collar Criminals	9 15
	Characteristics of Sample Criminals References	17
2	<b>Empirical Study of Criminals</b>	23
	Occupational versus Corporate Crime	23
	Criminal Leaders versus Criminal Followers	27
	Rotten Apples versus Barrel Offenders	32
	Detection of White-Collar Crime	35
	Auditing Role in Crime Detection	41
	Crime Signal Detection Theory	44
	References	46
3	General Theory of Crime	49
	Theorizing White-Collar Crime	49
	Definitions of Theory	52
	Economical Dimension of Crime	54
	Organizational Dimension of Crime	55
	Behavioral Dimension of Crime	57
	Organizational Level of Criminals	59
	Challenging a General Theory	61 65
	References	03
4	Private Investigations	71
	Financial Crime Specialists	72
	Certified Fraud Examiners	74
	Markopolos in the Madoff Case	76
	Person-Oriented Investigation	80
	Place-Oriented Investigations	81

vi		Contents
	Archive-Oriented Investigation Technology-Oriented Investigation Hypotheses Testing Investigative Thinking Styles The Case of Kelly Paxton References	82 82 85 86 91 93
5	<b>Investigation Characteristics</b>	97
	Extraordinary Examination Need for Investigation Examination Characteristics Police Investigations Investigation Science Internal or External Investigation Examiners, Officers, Journalists References	97 99 100 105 108 110 111
6	Information Management	123
	Criminal Intelligence Strategy Characteristics Classification of Information Sources Forensic Accounting Crime Intelligence Analysis Whistle-Blowers as Informants Arranging the Interview References	125 128 129 136 138 140 142
7	<b>Knowledge Management</b>	145
	Knowledge Management Professional Service Firms Intelligence for Knowledge Knowledge Integration Knowledge in Analytical Work References	146 149 151 153 155
8	Configuration Management	161
	Law Firm Business Legal Knowledge Knowledge Resources Law Firm Clients Value Shop Work References	162 162 164 164 166

	••
Contents	V11
Contents	V 11

9	Systems Management	171
	Stages of Growth Models	171
	Stage Model for Systems	172
	Seven C Knowledge Framework	178
	Business Intelligence	181
	References	185
10	<b>Evaluation of Investigations</b>	187
	Process and Impact	187
	Evaluation Defined	189
	Evaluation Procedure	192
	Contributors to Evaluation	196
	Secrecy of Investigations	198
	Disclosure to Law Enforcement	206
	References	212
11	<b>Stage Model for Investigations</b>	215
	Four Levels of Maturity	216
	Starting Point Evaluation	219
	Work Process Evaluation	222
	Work Result Evaluation	224
	Examination Impact Evaluation	225
	Resource Value Evaluation	226
	References	229
12	Sample Investigation Evaluations	233
	Twenty-One Examination Reports	233
	Investigation Performance	236
	The Turkey Case	238
	The Eckbo Case	239
	The Langemyhr Case	240
	Characteristics of Cases	241
	Fraud Examination Reports	242
	References	243
13	<b>Investigation Perspectives</b>	247
	Blame Game Hypothesis	247
	Twenty-Eight Examination Reports	250
	Empirical Case Study	254
	Qualitative Research Results	259

viii		Contents
	Corporate Social Responsibility	261
	Case for Discussion	264
	New Chance	265
	Accepted Statoil's Offer	265
	Expects Several Answers	266
	"Victory Strengthens the Suspicion"	266
	Not Good Enough	267
	An Explanation Is Needed	268
	The Supervising Judge's Version	269
	Not to the Press	270
	References	270
Co	nclusion	275
	Reference	276