

ARTÍCULO DE INVESTIGACIÓN

**PSYCHOLOGICAL AND INSTITUTIONAL FACTORS
THAT PREDISPOSE TO THE APPEARANCE OF CORRUPT
BEHAVIOR IN PUBLIC AND PRIVATE ENTITIES**

FACTORES PSICOLÓGICOS Y DE LAS INSTITUCIONES QUE PREDISPONEN A LA
APARICIÓN DE LA CONDUCTA CORRUPTA EN ENTIDADES PÚBLICAS Y PRIVADAS

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Abstract

The purpose of the article is to identify individual factors affecting and the factors of the institutions associated with the occurrence of corrupt conduct. Corruption has been studied in several disciplines; its causes vary from structural issues in the political and economic spheres to decline of individual morality and cultural differences (Julián & Bonavía, 2017). According to Bautista (2015), there have been attempts to fight corruption from outside the individual level. External controls, audits and monitoring systems have been created to this end. However, few initiatives aim to rectify the issue at the individual level of education, perceptions, beliefs and values. When ethical values are promoted, they enhance integrity and dignity in individual behavior, generating honest behavior, oriented toward fulfillment of duty. Conversely, when values are weakened or absent, anti-values and corrupt practices appear immediately. This is a qualitative study, and information was collected through interviews. It adopted a systematic design, characterized by open, axial, and selective coding. Eleven interviews were conducted with legal professionals specializing in the investigation of financial crimes, who have identified the factors involved in corruption and fraud. The information was analyzed using the ATLAS TI 6.5 software. The results showed that lack of control was the most important factor that led to corruption in entities, and in second place is the power of senior executives.

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On the other hand, ambition, greed, and acceptance of corrupt conduct were the most common factors in the individual sphere. Identifying the factors associated with corruption is relevant for proposing preventive measures. **Key words:** corruption, factors enabling corruption, individual factors, entity factors.

Resumen

El propósito del artículo es identificar los factores individuales e institucionales asociados con la ocurrencia de conductas corruptas. La corrupción ha sido estudiada en varias disciplinas; sus causas van desde problemas estructurales en el ámbito político y económico hasta el declive de la moralidad individual y las diferencias culturales (Julián & Bonavía, 2017). Según Bautista (2015), ha habido intentos de combatir la corrupción desde fuera del ámbito individual. Para ello se han creado controles externos, auditorías y sistemas de seguimiento. Sin embargo, pocas iniciativas apuntan a rectificar el problema a nivel individual (educación, percepciones, creencias y valores). Cuando se promueven los valores éticos, se potencia la integridad y dignidad en el comportamiento individual. Por el contrario, cuando los valores están debilitados o ausentes, los antivalores y las prácticas corruptas aparecen de inmediato. Este es un estudio cualitativo, la información se recolectó a través de entrevistas, adoptando un diseño sistemático, caracterizado por una codificación abierta, axial y selectiva. Se realizaron once entrevistas a profesionales del derecho especialistas en delitos financieros, quienes identificaron los factores que intervienen en la corrupción. La información se analizó mediante el software ATLAS TI 6.5. Los resultados mostraron que la falta de control es el factor más relevante que conduce a la corrupción en las entidades, y en segundo lugar se encuentra el poder de los altos ejecutivos. Por otro lado, la ambición, la codicia y la aceptación de conductas corruptas fueron los factores más comunes en el ámbito individual. Identificar los factores asociados con la corrupción permite proponer medidas preventivas.

Palabras clave: corrupción, factores que facilitan la corrupción, factores individuales, factores de entidad.

Introduction

According to Transparency International, corruption is the abuse of positions of power or trust for private gain to the detriment of the collective interest (Transparency International, 2020). This definition is applicable to the phenomenon of corruption in the public and private spheres. For instance, it is applicable to a complex problem like drug trafficking, which is marked by the involvement of various social, state, private, and illegal actors. Some definitions of corruption imply that the social commitment of a person executing an action stem from individual behavior rather than any legal impact. For Argandoña (2007, p. 3), corruption is “the abuse of a position of trust to obtain a dishonest benefit.” The word *corruption* suggests that such behaviors, although apparently harmless, end up destroying the principles governing societies. Corruption has existed through the ages under diverse political systems and circumstances (Godoy, 2019).

In Colombia, the Corruption Perceptions Index, published by Transparency International (Transparency

International, 2012, 2021), has shown a high corruption score since 2012 until 2020, which is this study’s window of observation. In fact, the scores increased by 3 points from 36 in 2012 to 39 in 2020. Corruption and fraud have always been present in the public sector, but fraud has now made its way to the private sector, as well. According to KPMG, the results of the annual survey on fraud in Colombia show that there are several types of fraud in the country’s private companies, such as asset misappropriation (money theft; 35%), inventory loss or damage (16%), bribery and conflict of interest (15% and 11%, respectively), financial fraud of various sorts (14%), and cybercrimes (4%), among others. This shows that more than half of the companies surveyed have experienced some type of fraud (KPMG, 2019).

Consequently, corruption is considered both a social phenomenon and an economic result. It is a social phenomenon because it only occurs in the interaction between human beings, and it is an economic result because it is driven by the expectation of benefits between two or more individuals, at least one of whom is a public official (Zuleta, 2015). According to Ospina (2016), co-

rruption is a major cause of lack of access to essential utilities in vast areas of Colombia and of high rates of child malnutrition and even death caused by paucity of food.

As previously stated, there are many forms of corruption because it is a complex, ever-changing phenomenon. Corruption affects a country's political, economic, cultural, and social environments, but the most serious consequence is the moral degradation of citizens. A government comprising corrupt officials is deficient, mediocre, and has inequitable public policies. Further, it faces issues such as inequality, poverty, wealth accumulation in the hands of a small minority, injustice, brutalization of citizens, and political clientelism. Thus, corruption leads to bad governance (Bautista, 2015). The situation is worsened by a lack of sufficient prevention programs to combat these crimes and when the effectiveness and impact of existing programs are not assessed.

Therefore, private, public, individual, and institutional factors of financial crimes associated with corruption should be discussed in detail. The following section describes factors associated with corruption that can be considered while designing future prevention programs.

Profile of a corrupt or fraudulent person

With regard to the age of those committing economic crimes (68% of fraudsters are between the ages of 36 and 55 years; KPMG, 2013), an interview survey conducted by EY with 2,550 executives revealed that people aged under 35 years are more likely to commit

fraud to meet financial targets than older respondents (EY, 2018). In terms of gender, 79% of fraudsters are men; the proportion of women has increased from 13% to 17% since 2010 (KPMG, 2016). Further, women are less selfish than men, and women tend to show more helping behaviors and take stronger stances on maintaining ethical behavior (Dollar et al., 2001, cited by Dimant and Tosato, 2017).

Several financial crimes are committed by professionals engaged in areas of economic sciences (Arroyabe & Guerrero, 2010). As to perpetrators' links with business entities, 21% were former employees, 65% were employed at the affected organization, and 38% had been working for more than six years in the company; thus, employees who commit fraud are usually not new employees (KPMG, 2016). More than half of fraudsters work for their organization between 3-10 years before committing a crime, and about 25% work for the organization for more than 10 years before committing it (ACFE, 2014).

In a recent study conducted by the Association of Certified Fraud Examiners, about 87% of fraudsters were first-time offenders (ACFE, 2014; Fisher, 2015). Finally, people who commit economic crimes are respectable people; 38% of fraudsters describe themselves as well-respected in their organization (KPMG, 2016).

Some factors associated with corruption and fraud, which are more related to the entity than to the individual, are listed in Table 1.

Table 1.

Factors of corrupt behavior identified in public and private institutions.

Company and Entity-related Factors	
Dimension	Description
Internal weaknesses and lack of security controls*	Weak internal controls were a contributing factor for 61%, compared to 54% in 2013. In Europe, 72% of fraudsters said that having weak internal controls presented an opportunity for fraud. Similarly, 59% of respondents in North America and Oceania also identified it as an opportunity. Further, 44% of employees have unlimited authority in the company and can override controls (KPMG, 2016). The absence of security personnel and cameras in key areas and unlocked file cabinets and doors are factors that provide opportunities to commit acts against the company's interests. Economic crimes generally occur as a result of a failure to implement basic anti-fraud control policies (Calleja, 2014).
Ignorance of procedures and regulations*	Incompetence or ignorance due to lack of training are the main causes that initially lead to administrative, operating, or financial irregularities. These irregularities may then lead to crimes because the perception of being caught is low for some employees (Calleja, 2014).

Company and Entity-related Factors	
Dimension	Description
Mutual favors*	Within criminal organizations, there are power hierarchies, where the person occupying the highest position or status within the organization grants favors to those lower in the hierarchy. Favors are made in exchange for an economic benefit (Zapatero & Martín, 2006). The gain is not necessarily monetary; it may be a promotion, an increase in social status, or some other type of immaterial reward (Henao & Isaza, 2018).
Mobbing*	Mobbing (mobbing: to harass in a group) is the action by a group of harassers to produce fear or terror in the affected worker toward their workplace (Leyman, 2016). It refers to psychological harassment among members of a work organization (Ulloa, 2018). According to Reyes-Ramírez (2017), 3% of employees have been victims of sexual harassment, and 8% of them were about cases of sexual harassment, confirming it as a common practice of the managers.
Excess of trust*	When workers are given excessive responsibility and trust without any control or accountability, it creates the opportunity to commit fraud within the entity (Calleja, 2014).
Privileged access*	Because of their position within the company, certain employees have access to exclusive areas, confidential files, and databases. These advantages are a path to possible fraud (Calleja, 2014).
Knowledge of the workplace*	Individuals assess the risks that irregular activities may cause them, once they are familiarized with and have analyzed the operations of the entity (Calleja, 2014).
Compensation	It refers to the financial strain feature in almost every type of fraudulent activity. Even those of above-average affluence may feel economically deprived compared to what they perceive to be their relevant standard. This comes down to the desire to possess what one cannot afford, even when true financial deprivation may not exist. Inherent in this is an element of ego in which there is a comparison with others who are better off and a desire to match that standard in terms of lifestyle, comfort, and material possessions (Duffield & Grabosky, 2001).
Authority and power of top executives*	Because of their position in the corporation, top executives can significantly influence both the life and development of the corporation, as well as its social, economic, and political environment. This is a relatively small group of people who exert effective control (Mills, 1959; Kanter, 1977, cited by Pérez and Gándara, 2001). Top corporate executives are individuals who fully identify with the interests of the organization. In other words, their position and power within the organization is determined by their efficiency in contributing to the growth of the corporation and their loyalty to it. Thus, the ultimate justification for the authority, control, and power of this new group of executives lies in their efficiency in managing the corporation as a capitalist enterprise (Mills, 1959; Kanter, 1977, cited by Pérez and Gándara, 2001).
Inadequate disclosure of financial information¹	It is defined as a “purposeful intervention in the external financial reporting process with the intent of obtaining private gain” (Schipper, 1989, cited by Elvira and Amat, 2007). Similarly, manipulation is considered to take place when managers use the discretion and subjectivity inherent to their position in the preparation of financial statements to mislead investors and alter figures according to contractual requirements, which depend on reported accounting numbers (Healy and Whalen 1999, cited by Elvira and Amat, 2007).
Knowledge and access to sensitive information	Data whose disclosure, alteration, or destruction could cause a significant damage to the organization that owns it (Berciano, 2010); confidential information is that which nature allows it to be and that does not fall within the scope of public information (Bonnett, 2018).

Note: ¹ Tampering with financial figures; Source: Factor table based on the compilation made by Valencia (2020)

* Categories used in the data analysis

Corruption has been studied in several disciplines; its causes vary from structural issues in the political and economic spheres to decline of individual morality and cultural differences (Julián & Bonavía, 2017). According to Bautista (2015), there have been attempts to fight corruption from outside the individual level. External controls such as laws, audits, and monitoring systems have been created to this end. However, few initiatives aim to rectify the issue at the individual level of education, perceptions, beliefs, and values. When ethical values are promoted, they enhance integrity and dignity in individual behavior, generating honest behavior, oriented toward fulfillment of duty. Conversely, when

values are weakened or absent, anti-values and corrupt practices appear immediately.

Therefore, both individual factors and those associated with public and private entities affect corruption. About the first, the objective is investigated, which of the factors widely indicated by the literature, such as invulnerability to corrupt behavior, cognitive distortions, the acceptance of corrupt conduct, and of course ethical and moral values, that predominate in Colombian population. Table 2 presents elements related to individual factors, mainly psychological and behavioral, related to corruption in the literature.

Table 2.

Individual factors associated with corrupt behavior.

Cognitive Factors	
Dimension	Description
Invulnerability to punishment*	White-collar criminals, with no record and a profile of respectability, think that the justice system is likely to let them go free (Buell, 2014). They believe there would be no reprimand for their behavior, and thus, they are not intimidated (Cepeda, 2017). Corrupt people do not receive exemplary punishment, and the crimes committed have no consequences. This structures the basis of bribery; with money or a prominent family background, they can evade legal liability (Reyes Ramirez, 2017).
Acceptance of corrupt behavior*	There is certain social tolerance for <i>shortcut culture</i> , understood as obtaining results by using illegitimate methods without considering the consequences. Unethical behaviors are still generally seen as acts of audacity and cunning (Zuleta, 2015).
Justification*	Such people constantly rationalize their behaviors and have a constant need to be liked. They consider their crimes as logical responses to frustration and pressure; that is, the results of a victim's mistakes rather than their own (Quijada & Muñoz, 2004). The rationalization of fraudulent behavior refers to the justification provided by people with a weak capacity for discernment (Molina, 2015). They constantly distort certain elements of reality, even when they know that others are aware of their actions, falsely evidencing expressions of remorse that are totally delegitimized by their behavior (Quijada & Muñoz, 2004). It is very likely that the people involved resort to self-justification to maintain a positive self-image and avoid the negative consequences of admitting that they have committed a behavior contrary to their own ethical values (Duffield & Grabosky, 2001).
Egocentrism/ Grandiosity	These individuals often have an exaggerated opinion of themselves and their abilities and self-worth. They appear confident and dynamic in interviews. They attribute their unfortunate circumstances to external forces (e.g., bad luck or the system, etc.) rather than to themselves. They cannot see the future effects of their run-ins with the law. They go so far as to project very unrealistic plans, given their current situation (being a policeman, judge, etc.; Hare, 1991).
Weak self-esteem*	The best self-esteem to prevent crimes is a realistic self-esteem—that is, one that allows individuals to appreciate and love themselves, allowing them to do things in the best way, with reasonable expectations of progressing in their personal and social life. An extreme self-esteem can have a pernicious effect and favor crime, since it may lead to a very egocentric and unrealistic view of the world (Garrido, 2005).

Low ethical and moral standards

Moral values guide and regulate human behavior toward what a society considers good at a given time in history and are associated with the evaluative forms of social conscience and the system of ideas related to life in society (Torres, 2009). According to Román-Espinal (2011), there are two main reasons for the increase in corruption: lack of resources and ethical resources. Thus, this author suggests that one alternative is control, and the other is the promotion of ethics. Thus, “no government may operate optimally if it does not first educate its members in honesty” (p. 248). Psychological traits, such as dishonesty and greed, are considered the main motivations for corruption (Lokanan, 2015). According to Reyes-Ramírez (2017), corrupt people have no sense of ethics or social responsibility. Their interests are driven exclusively by their desire to accumulate wealth; they often lack a social conscience, and they are only interested in their personal welfare and not that of society itself.

Greed and ambition*

Greed is a desire to accumulate material wealth beyond what is necessary and beyond what can be considered as a result of the legitimate and honest participation of a person in a given society (Larrea & Greene, 2015). Ambition is a way of fueling a life project with different goals of self-improvement and self-fulfillment. It is pathological when such a desire for fulfillment entails scarcely coherent and unrealistic life projects, as well as distorted values or ideas about wealth or status, which may become the core motivation of such offenders (Andrés, 2012).

Emotional Factors**Dimensions****Descriptions****Sense of injustice / Resentment ***

Certain workers perceive unfair treatment, inequality, abuse of power, harassment, or intimidation by the company. A sense of inequality may be felt because of a lack of communication and reciprocity. Unpaid overtime, unfulfilled incentives, false expectations of promotion set by the company, and totalitarian attitudes of managers, among others, may demoralize staff. These situations can be detrimental to the entity because the disgruntled worker may want to take revenge by committing illicit activities when the occasion arises (Calleja, 2014).

It was found that resentment was a motivation for corrupt behavior in 17%, sense of fear in 14%, feeling of being underpaid in 13%, and sense of anger in 7% (KPMG, 2013) of cases.

Lust for Power*

This can be related to power over people, as well as power over situations (Duffield & Grabosky, 2001). Corruption of rulers may be considered a product of an *altered state of consciousness* that occurs in exercising power. In this state, people lose the basic perspectives of their management (Morales, 2001 cited by Salgado, 2004).

Lack of recognition*

In situations of financial strain, people are willing to engage in corrupt activities. Even those of above-average affluence may feel economically deprived compared to what they perceive to be their relevant standard. This comes down to the desire to possess what one cannot afford, even when true financial deprivation may not exist. Inherent in this is an element of ego in which there is a comparison with others who are better off and a desire to match that standard in terms of lifestyle, comfort, and material possessions (Duffield & Grabosky, 2001).

Impotence and hopelessness

When people stop trusting the system the feeling of helplessness grows and all the related syndromes begin to flourish (Salgado, 2004).

Behavioral Factors	
Dimension	Definitions
Superficial charm	This describes a fickle and dishonest person with a vast vocabulary and the ability to be entertaining and convincing. This person manages to have good self-presentation skills, showing traits of seduction that are not very genuine and are superficial. They appear to be very flattering and polite (Cleckley, 1976 cited by Romero et al., 2013).
Manipulation and deceit	The expression is generally used to refer to common crimes (not white-collar crime) committed by the powerful. It involves the exercise of a form of illegitimate influence through discourse: manipulators make others believe and do things that are favorable to the manipulator and detrimental to the manipulated parties. Such people [fraudsters] frequently deceive, exploit, and manipulate others for personal gain (e.g., money, sex, or power; Van Dijk, 2006). It refers to the offender's behaviors to control the situation and the victim. The offender causes behaviors, through orders, deception, or threats, without necessarily using weapons or other threatening devices (Galvis-Castañeda, 2008).
Seeking risk or sensation	It is the need to experience varied and complex sensations and the permanent desire to take physical and social risks for the simple purpose of enjoying such experiences. A pattern of impulsivity is often evident in all aspects of such people's lives, and there is a special attraction to risk taking (Zuckerman, et al., 1994 cited by Betancourt & García, 2015).
Criminal versatility	It describes a person whose criminal record as an adult includes charges and convictions for many different types of crimes (León et al., 2013).
Low impulse control*	It is characterized by a repeated impulse, motivation, or temptation to perform an act that is harmful to the person performing it and sometimes to others. In most cases, there is a perception of tension, anxiety, or nervousness that may appear during or after the act. Sometimes, there is a feeling of gratification, pleasure, etc. (Garrido, 2005).

Note: Factor table based on the compilation made by Valencia (2020). Corruption crimes in Colombia: sociocultural, institutional and criminological variables.

* Categories used in the data analysis.

In this section, an important goal was to identify which of the individuals factors, they are more decisive in this problem behavior, cognitives, emotional or behavioral variables. This is important, because for the measures taken to do prevention or intervention, it is different to take action if the preceding factor is cognitive, if it is necessary to work with emocional factors such as arrogance, fear of failure, envy, among others, or more attention should be paid to the modus operandi of white-collar criminals.

According to the literature, the factors of the institutions, that are predisposing to corrupt conduct and fraud are, internal weaknesses and lack of security controls, ignorance of procedures and regulations, mutual favors, mobbing, among others. It is relevant to identify, which of these predominate in the Colombian context, according to the legal professionals who were interviewed, taking into account that they are prosecutors and

judges with extensive experience in the subject. In this study, two assumptions are made:

- H1: Corrupt behavior is linked to cognitive individual factors in Colombia, such as, invulnerability to punishment, acceptance of corrupt behavior, egocentrism, weak self esteem, ambition and low ethical and moral standards.
- H2: Corrupt behavior is linked to emotional individual factors in Colombia, such as, resentment, sense of injustice, lust for power, lack or recognition and hopelessness.
- H3: Corrupt behavior is linked to behavioral individual factors in Colombia, such as, manipulation, superficial charm, seeking risk or sensation, criminal versatility and low impulse control.

On the other hand, it is necessary to mention the question raised about institutional factors:

H4: Corrupt behavior is linked to situations presented within public and private institutions, such as, internal weaknesses and lack of security controls, mutual favors, mobbing, excess of trust, privileged access, power of top executives and access to sensitive information, among others.

Method

Design

This is a qualitative study that uses a systematic design and categorical analysis with open, axial, and selective coding (Hernández Sampieri et al., 2010; Strauss & Corbin 2002).

Participants and technique

A theoretical sampling (Strauss & Corbin, 2002) oriented by theoretical concepts associated with corruption was carried out by comparing “events, incidents or occurrences” (p. 220) to determine the properties and dimensions of the categories of corruption analyzed. For this purpose, 11 interviews were conducted with 11 legal professionals (five prosecutors, two judges, two lawyers from the armed forces, and two independent lawyers) specializing in economic crimes, who voluntarily participated in the research. All of them had completed post-graduate studies and were aged between 39 and 64 years. Initially, they were asked the following question: What do you think are the individual and entity factors associated with corrupt and fraudulent behavior? Subsequently, they inquired about cultural aspects, customs and/or social phenomena associated with the commission of a crime of corruption in Colombia; aspects related to the dynamics and processes of public and private institutions in Colombia, which affect the occurrence of corrupt behavior in people who commit these crimes. Finally, it was asked about the criminological factors in reference to: What aspects related to criminal behavior (emotions, behavior, habits, disease, etc.) would you point out as relevant, so that the behavior associated with corruption in Colombia is maintained? And how do you think this type of behavior can be prevented?

Procedure

The research was structured in three phases: 1) *planning* included the framing of research questions

and the criteria to define the theoretical sample of experts in economic and financial crimes according to their experience and training. The interviews were carried out at the facilities of the Externado de Colombia University, they were carried out by the main investigator and 4 co-investigators from the SICO group of the Accounting School of the University. All the interviews were recorded and the transcripts were made verbatim, including the examples indicated by the experts.; 2) *information collection and systematization* involved interviews, which were recorded with the consent of the participants and transcribed verbatim for analysis with the ATLAS.ti 6.5 software during two months.

Data analysis

Data analysis, which involved (a) open coding to identify the concepts with the respective properties and dimensions; (b) axial coding to relate categories and subcategories and; (c) finally, selective coding to integrate the results of the different axes identified in the guiding and emerging categories (Strauss & Corbin, 2002). Data collection was terminated by theoretical saturation because no additional data or emerging categories were identified in addition to those identified. We used informed consent, together with the corresponding participant authorization to record the interviews.

Ethical aspects

The experts who agreed to participate voluntarily signed an informed consent to comply with the ethical conditions established in Resolution 8430 of 1993. Likewise, this research complied with the ethical aspects of Law 1090 of 2006 that regulates the professional practice of psychologists in relation to research with humans, especially respect for dignity, well-being and knowledge of the research objectives.

Results

Based on the general framework of factors, below we describe each of the categories identified in the expert interviews. We outline the entity-related and individual factors associated with corruption.

Figure 1
Entity and individual factors associated with corruption.

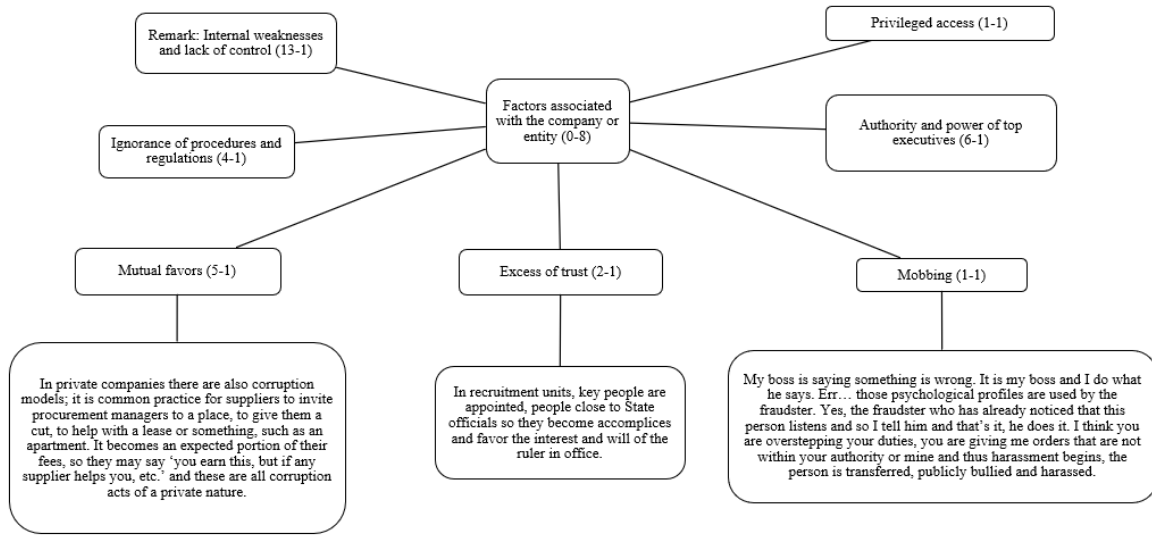


Figure 1 shows the factors associated with corruption made up of 8 subcategories under company- or entity-related factors and 12 subcategories under individual factors. The values presented in each of the subcategories correspond to the number of narratives and the number of other categories with which these are associated. For example, among the company- or entity-related factors, the category *internal weaknesses*

and absence of control (13-1) is the one most mentioned by experts, followed by *authority and power of top executives* (6-1). With regard to individual factors, the most prominent subcategories were *ambition and greed* (26-1) and *acceptance of corrupt behavior* (14-1). Table 3 Presents the statements made in relation to the main factors of the inquiry axis *factors associated with the company or entity*.

Table 3.
Company- or entity-related factors

Factors associated with the entity	Descriptive account
Internal and control weaknesses [13-1]	The excessive production of regulations somehow influences the commission of crimes. Why? Because there are so many rules that no professional is able to learn them all and apply them at the same time. In fact, the mere drafting of these rules sometimes becomes a crazy exercise where they may be overlapping, contradicting, and fail to cover all the purposes they intend to cover. Thus, the number of rules makes it possible for a person who is familiarized with the sector to be able to slip between them and commit deviant behaviors that are difficult to identify, which is one of the general features of economic crime (P6: 59-67).
Authority and power of top executives [6-1]	So, what I do emphasize is that it can be easily seen how many of the people who worked in the recruiting unit were manipulated, they were suddenly deceived so that they would sign many documents and I dare to say that they did not gain a single dollar of the overpricing that I managed to prove. White-collar criminals think beforehand how they will distribute the resources they are going to get hold of, how they are going to pay their lawyer if discovered, where they are going to leave a part of the resources hidden so that the state does not find them and they have already thought about which benefits under the Code of Criminal Procedure they are going to resort to in order to gain freedom sooner” (P3: 101-112).

The results show how, on occasion, weaknesses in control by managers of an organization lead to corruption; together with the lack of training on different company processes, this are

main factors that people mention in the category of company-related factors during interviews. Other factors include *mutual favors* (5-1), *excess of trust* (2-1), and *mobbing* (1-1).

Figure 2.

Axis of inquiry on other factors associated with the entity.

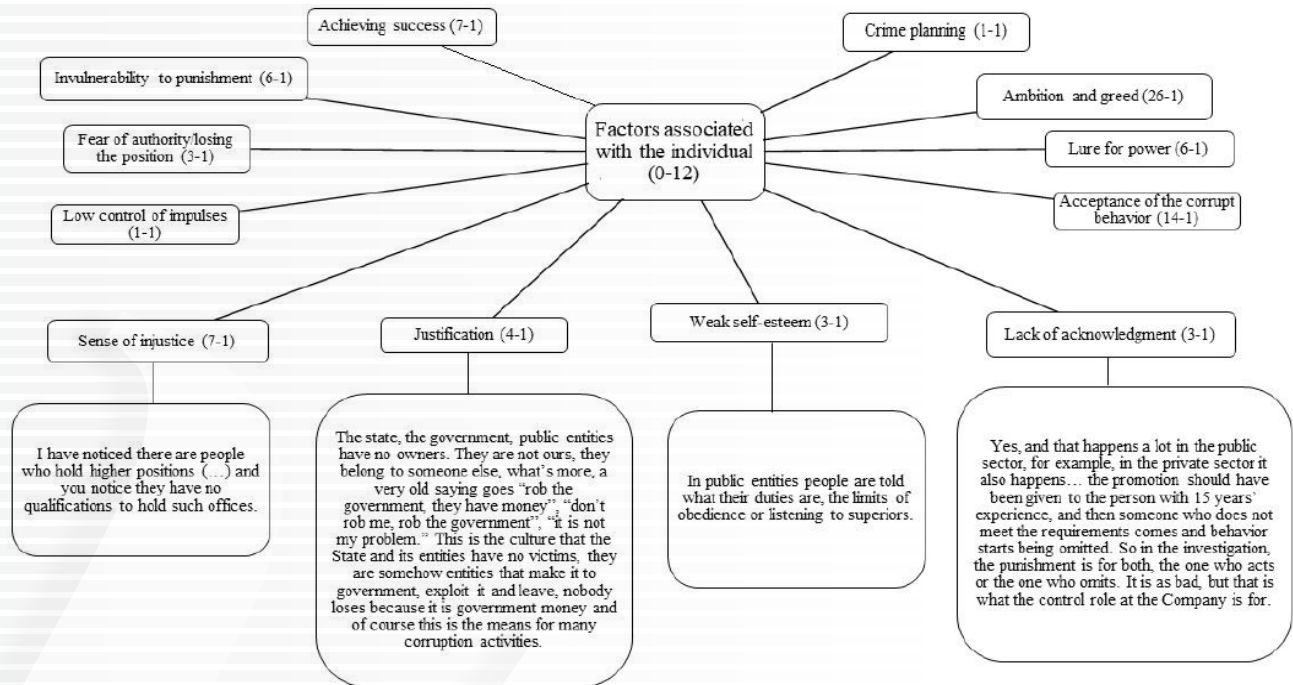


Table 4

Presents the statements made in relation to the main emerging factors of the inquiry axis of *factors associated with the individual*.

Table 4.

Individual factors

Factors associated with the individual	Narrative
Ambition and greed [26-1]	<p>“The offender, who commits crimes against the public administration, always comes from a culture rooted in ambition, power, and getting easy money” (P3: 30-29).</p> <p>“Appropriating state resources by committing many other punishable conducts is linked to a culture of ambition” (P3:31-32).</p> <p>“It is to have luxuries and to show off and demonstrate what they do not really have at the expense of public resources, the public treasury, and sacrificing society” (P3: 75-76).</p> <p>“The cult of money—thinking that success is linked to the possession of things, the desire to climb socially very quickly, the desire to show off wealth and to appear wealthy, or to appear to have luxuries and properties—in addition to absolutely weak and lax morality leads to corruption” (P5:55-58).</p>

Factors associated with the individual

Narrative

Acceptance of the corrupt behavior [14-1]

“That also has to do with the way learning occurs... Learning is much more than teaching ethics classes; it involves showing how society is. Society behaves ethically, and there are rewards for being ethical. Here, it seems that there is no reward for being ethical, [...] being ethical, being honest, and honest is synonymous with being a fool because having the possibility of getting rich, he did not do so because he observed his ethical parameters” (P1: 44-49).

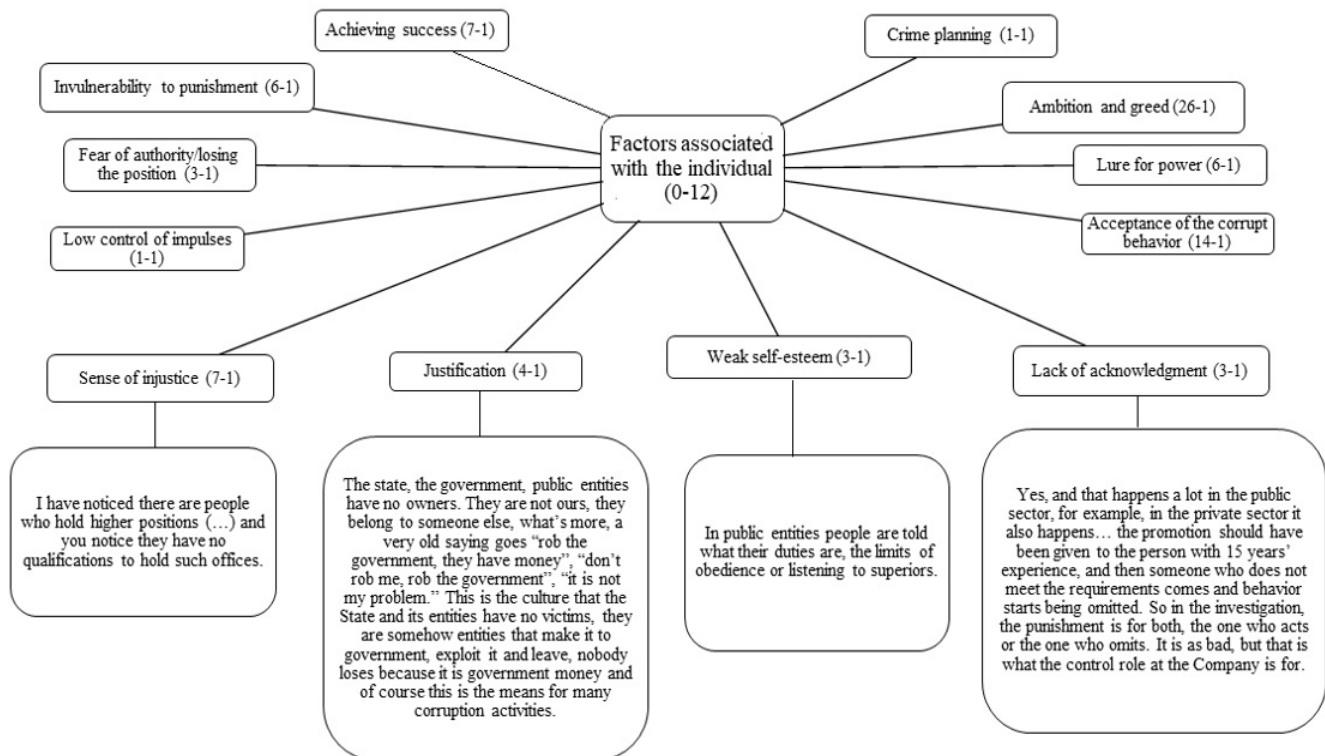
“Here, we are not saying that, socially, it is accepted for people of low strata or who are ignorant or illiterate. It is a situation that is accepted; corruption and illicit activities are not only seen in provinces but in big cities as well” (P7:48-51)

“From a young age, fathers reward kids and give them a pat on the back for cheating at school; fathers do not chide children for doing something wrong; instead, they tell kids that they acted clever. That is the starting point from which we are fighting and educating” (P8:36-38).

With regard to the axis of inquiry, the other most prominent factors were *achieving success* (7-1), *sense of injustice/resentment* (7-1), *lure for power* (6-1), *invulnerability to punishment* (6-1), *punishment* (6-1), *justification* (4-1), *weak self-esteem* (3-1), *fear of authority/fear of losing position* (3-1), and *lack of recognition* (3-1).

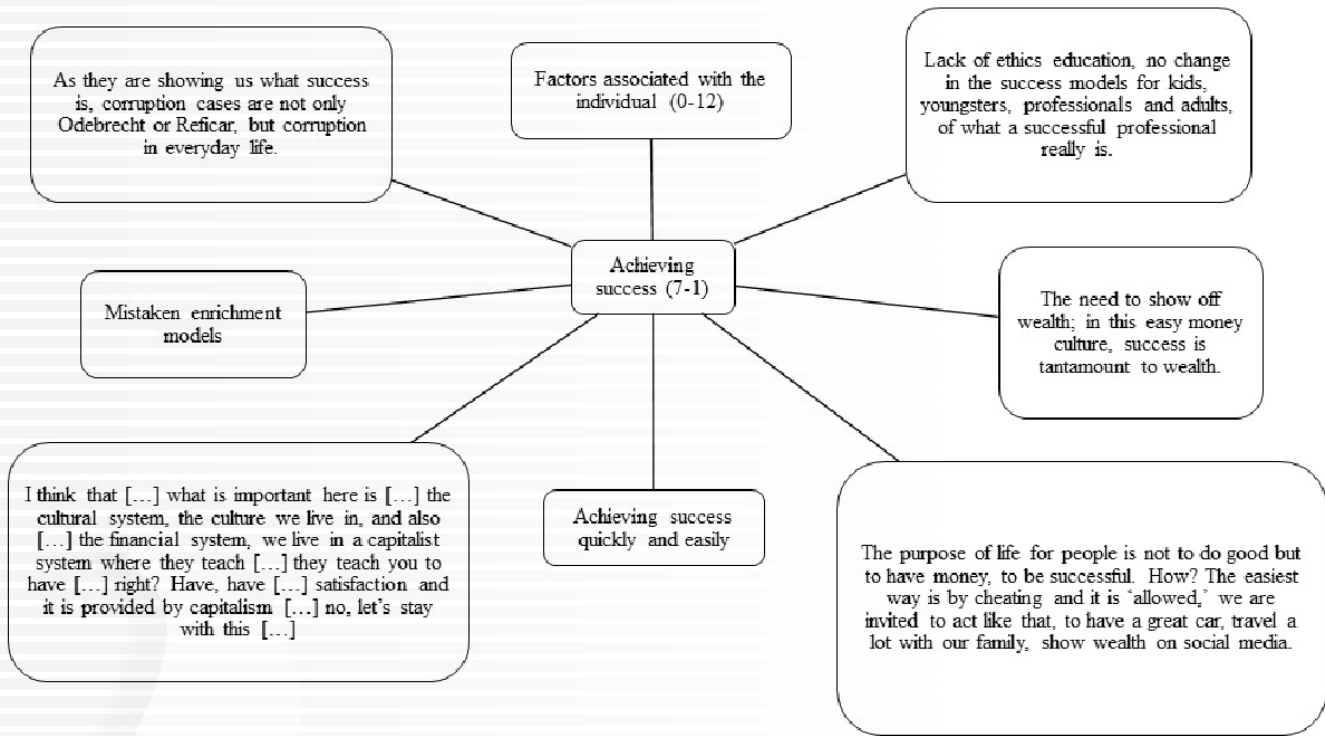
Figure 3.

Inquiry axis: Other factors associated to the individual.



Statements made in relation to some of the categories of this axis of inquiry are presented in Figure 4.

Figure 4.
Achieving success



Discussion

The consequences of corruption are devastating for society and its institutions, both economically and at an interpersonal level, because of the generalized loss of trust within the community. It has a paralyzing effect on all aspects of life and affects the respect for and enforcement of human rights (Rios-Patio, 2018). For this reason, branding an institution as being corrupt may be a false and hasty conclusion that severely damages the legitimacy of the political system (Godoy, 2019).

This study begins with two hypotheses: (1) corrupt behavior is linked to entity-related factors and (2) corrupt behavior is linked to individual factors in Colombia. Although both are relevant in relation to the phenomenon of corruption, the investigation allowed us to identify which of these factors had more weight and some were not so important in the study. The factors that stood out would be taken into account for future prevention actions in the line of research.

Entity-related factors

The study found that the entity-related factors most relevant for criminal lawyers specializing in economic crimes are *internal control weaknesses* and *authority and power*; these factors pressure individuals to commit crime. Internal control seeks to enhance efficiency, effectiveness, transparency, and economy in the operations of entities; to boost the quality of public services rendered; and to care for and safeguard state resources and assets against any form of loss, impairment, misuse, and illegal actions, in general, and against any irregular event or harmful situation that could affect them (Zamora et al., 2018).

A significant weakness in internal control or an unreliable internal control system represents a negative aspect within the accounting system. A department that fails to implement adequate internal controls may run the risk of having deviations in its operations, and the decisions made may not be the most appropriate for its management and could even lead to an operational crisis with a series of consequences that affect the results of operations (Zamora et al., 2018). The *lack of internal*

control is, therefore, an aspect to be considered when analyzing fraud or corruption in an entity.

“Companies either have or do not have controls to tackle sensitive processes. The companies that have controls do not update them regularly and do not implement required effectiveness tests because they get complacent with the protocol recorded in the manual; thus, the controls are not made effective. Those companies that do not have controls may not be able to identify it. However, the most complicated thing about this issue is that we are now used to the traditional control audit (P11: 118-122).

I believe that there is a series of flaws right from the moment of hiring a person: audit issues, control issues, training, senior management commitment, and key people in the institution to help” (P11: 176-179).

Internal administrative control, as a process, is not directly related to the reliability of accounting records; it comprises the organizational plan and all the methods and procedures related to the efficiency of operations that help managers achieve operational efficiency and compliance with the entity’s policies. An absent or inefficient administrative control system is a sign of weak and inadequate management (Poveda et al., 2016). There will always be a risk that the internal control is poorly designed or does not operate as efficiently as expected because it depends on human judgment. Further, it is subject to human failures, such as simple errors or mistakes, misunderstandings, carelessness, fatigue, distraction, collusion, abuse, and excesses. These limitations prevent top management from being completely sure that goals are achieved; therefore, top management needs to evaluate and update controls, report changes to personnel, and set the example by adhering to these controls at all times (Poveda et al., 2016). While depending on human behavior, even if the actions planned by companies for internal control are effective, this factor must be thoroughly worked on.

According to Aguilar (2017), most authors agree that corruption is exercised vertically—that is, top down—through the exercise of the *public power* granted to government officials, who put their personal interest before the common good, obtaining benefits themselves

or in favor of third parties, which is the definition of institutional corruption. However, there are various forms of exercising *de facto* power, not necessarily entrusted by law or public service; for instance, a civil organization in complicity with or under the protection of the authorities may take advantage of a high position, given the government’s lack of legitimacy, and impose their individual interest over the public interest. In any case, personal behavior can be inconsistent with state regulations, which accounts for social corruption. The most common acts of social corruption include extortion, fraud, and bribery, which harm protected legal assets such as the life, liberty, and property of individuals. In this study, we found *authority and power* to be a predominant dimension throughout the interviews conducted, and we have presented examples from both the public and private sectors.

“... It seems to me that the worst acts of corruption are born not from the foundational level of the organization but from the head level because these are the people who direct, let’s say, expenses, maintenance, contracts, and positions; they direct everything, so I think that is where I see the people who commit acts of corruption... corruption is born at the top of the pyramid but there are also people at the bottom of the pyramid who commit acts of corruption and these people do it because they are in good standing with those at the top” (P9: 184-191).

The two categories that followed in order of relevance in the research were *mutual favors* and *ignorance of rules and processes*.

Mutual favors are very common in Colombia, so in practice this behavior occurs among people in high positions, as well as those in middle and low positions. It is frequent among managers and people below this position, but it can occur between people working in the treasury and those providing courier services, as well. Public servants’ clear ignorance regarding the subdivision of contracts has led to misrepresentations of legislation. They somehow justify their actions, not only in terms of the definition of contract subdivision but also the ignorance of the resulting responsibilities. In fact, on many occasions, they perform such contractual procedures as a ruse for private gain or to favor third parties, and

therefore, it is detrimental to the state (Coello-Argüello, 2017).

Although factors such as *excess of trust*, *privileged access*, and *mobbing* did not stand out in the research, they are common in daily life.

Individual factors

The study found that the individual factors that were most relevant to criminal lawyers specializing in economic crimes were *ambition and greed* (26-1) and *acceptance of corrupt behavior* (14-1).

Greed is the unbalanced desire to accumulate money in order to hoard it; it is much more intense than selfishness. Someone who is avaricious has a passive attitude toward the accumulation of money. It is not an end in itself but a means pursued by individuals to increase comfort. According to Smith, “it is not for its own sake that men desire money but for the sake of what they can purchase with it” (Smith, 1987, cited by Arredondo, 2019, p. 115). When observing the rich, people usually see everything that surrounds them and the great number of things that can be bought with money; therefore, they usually look up to them (Arredondo, 2019).

Corruption can be prevented and fought through legal reforms because it is mainly a cultural issue. Hence, it is important to analyze the cultural and individual *acceptance of corrupt behavior*. The improvement of criminal legislation is only a step; it is up to civil society to develop moral resources and action tools to curb corruption. The dissemination of values and the exercise of citizen rights are two ways to achieve this purpose (Godoy, 2019).

Social motivation lies in the absence of a public and civic morality incriminating corruption and the corrupt, as well as the lack of civic sensitivity and responsibility. This lack of public morality is displayed by fraudulent and conformist individuals. Citizens, in general, are not in a position to demand responsibility from others when they do not assume it on their own. Many citizens are not corrupt, and they do not obtain benefits through illegal procedures as public servants, but they still commit fraudulent actions (e.g., illegal collection of unemployment benefits and subsidies, failure to pay social security taxes, unregistered employment and unaccounted money, among others). Public morality begins at home; one cannot demand correct behavior from others if one

does not demand it from oneself (Soriano, 2011). This characteristic is related to *low ethical and moral standards*, which, although not directly mentioned by the interviewees, is related to the acceptance of corrupt behavior.

The two categories following *ambition and greed* and *acceptance of corrupt behavior* were *sense of injustice* and *achieving success*; both these factors have the same density (7-1).

With regard to *sense of injustice*, this factor is important because of frequent cases in which people, driven by such feelings, justify their actions with such emotions. The sense of injustice and ideological motivation are convincing mechanisms used by fraudsters to try to evade guilt and blame others for their actions. A *sense of injustice* makes fraudsters believe that they must somehow collect what they believe they deserve for their performance in the entity or their own idea of deserving more or recognition. It can be triggered by salary dissatisfaction, mobbing, and deficient communication, among others; of course, nothing justifies financially illegal acts of fraud (Ospina, 2019).

Moreover, the category *achieving success* is a motivation for crime. There is a strong trend nowadays to equate happiness with the capacity to acquire money and goods and to think of enrichment to achieve happiness and the goals that people set for themselves; this view is based on prioritizing the material over the spiritual. According to Transparencia por Colombia (2017), there is a serious lack of social sanctions against corruption; therefore, we are living in a context of deterioration of public ethics—that is, ethics in the scenarios that involve us as a social collective, characterized by the need and consequent obligation to protect public goods. In the context of this deterioration, the social, political, and economic referents of those who protect the public were pushed into the background, overshadowed by those who achieve economic and social success quickly bypassing others, particularly the most vulnerable sectors of our society.

In the interviews conducted with lawyers specializing in economic crimes, no reference was made to factors such as egocentrism, superficial charm, manipulation, deception, and sensation-seeking, which are relevant variables present in the scientific literature.

When analyzing the factors related to corrupt conduct, it was found that the most relevant, associated with the variables of the entity, are the absence of con-

trol, as well as the variable of power and authority. The individual factors that were relevant in this investigation were ambition and acceptance of corrupt behaviour.

However, it cannot be ignored that other relevant factors are mutual favors, excess of trust and mobbing, which are widely reported in the literature, even if they were not the most relevant in this research. Other factors to consider, to carry out prevention in public and private entities, are ambition and acceptance of the corrupt behavior.

Literature has given great relevance to factors such as: resentment and sense of injustice, fear of authority and invulnerability to punishment. Although these factors were not the ones that had the greatest weight in this investigation, they must be evaluated in future investigations, since they must be considered when selecting personnel in a company, as well as in training issues, to improve the work environment. Special attention should be given to the international relevance given to it, to the sense of success, associated with obtaining money and power. Future generations must be educated in moral and ethical principles as fundamental to the sense of success, rather than obtaining wealth and power, in an excessive and uncontrolled manner.

In conclusion, preventive actions should be implemented in the public and private contexts, focusing on the diagnosis, evaluation, and prediction of corrupt behavior from a psychological approach. Moreover, new research proposals should be generated for the design and validation of psychometric evaluation instruments to identify predictors associated with corrupt behavior in different entities. Additionally, prevention programs should be developed based on the most important categories in Colombia.

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