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Boiling the Frog Slowly: The Immersion of C-Suite Financial Executives into Fraud

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immersion. Our executives' narratives portray their fraud entanglement as typically occurring in small, incremental steps. Their accounts expand our understanding of the influence of socialization on executive-level financial fraud beyond the individualized focus of the fraud triangle model.

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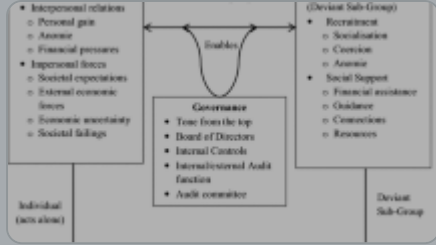
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Notes

1 Investopedia defines C-suite as “A widely-used slang term used to collectively

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Five entered into plea bargains as cooperating witnesses, avoiding jail time. The remaining eight participants were convicted in court trials and sentenced to jail.

6. With respect to social context, the importance of organizational factors such as tone at the top and organizational climate has been documented in prior research and practitioner frameworks in accounting (Murphy and Free [2016](#)).
7. To date, “there appears to be at least eight types of rationalizations:” denial of responsibility, denial of injury, social weighting, denial of victim, appeal to higher loyalties, legality, metaphor of the ledger, and refocusing attention (Ashforth and Anand [2003](#), p. 17). The first five rationalizations are identified by Sykes and Matza ([1957](#)) and the remaining are identified by Gellerman

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charm are more willing to share their stories than non-psychopaths (e.g., Babiak et al. [2010](#); Boddy [2011](#); Hare [1993](#)), we do not believe our results are contaminated because of the difficulty, along with a considerable amount of time and effort, we experienced in convincing the 13 fraud perpetrators to participate in our study.

12. During the first interview, the participant was sensitive to the word “fraud,” showing a state of extreme discomfort and unwillingness to utter the word. Based on this reaction, we modified the questionnaire by replacing the word ‘fraud’ with ‘crossing the line.’ Observing how sensitive participants were during the interviews, we took extra care to not antagonize them and make them feel comfortable about sharing their experience in accounting fraud. The revised interview questionnaire was used for the subsequent twelve interviews. The narratives of the first interview were included in the main

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issues, strongly connected to the interpretative tradition. The participant is trying to make sense of their personal and social world; the researcher is trying to make sense of the participant trying to make sense of their personal and social world.”

16. Financialized corporate environment refers to “the increasingly significant role of financial markets, financial actors and financial motives in daily life [of a company]” (Cushen [2013](#), p. 314).

17. Our interviewees’ sensitivity to key financial metrics such as stock prices and EPS resonates with the CFO survey responses reported by Dichev et al. ([2013](#)). The authors find that the desire to influence stock prices and Wall Street pressure to hit earnings targets are some of the main reasons as to

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options for his company to meet the EPS forecast. Bobby was told to keep the write-offs under the lowest threshold. Ralph and James had to release financial reports on timely manner or before the competitors.

21. Cam's court records show a disgorgement order of \$10-15 million dollars and a restitution order of \$2-4 million dollars.

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Ethics declarations

Conflict of interest

The authors declare no conflict of interest with the institutions that have provided research grants/funding or awarded this study.

Ethical Approval

All procedures performed in studies involving human participants were in

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