

Cultivating Skills for Addressing Culture: Exploring the Impact of National Origin on Fraud and Forensic Accounting Practitioners

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Introduction

The ubiquity of corporate fraud can be highly detrimental to individuals, organizations, and other institutional stakeholders in several industries. When investigating such criminal conduct, interviewing and utilizing evidence discovery tools are vital to a successful investigation (Crumbley and Fenton, Jr., 2025); Kranacher and Riley, 2019). Given the importance of evidence gathering approaches during fraud investigations, a spate of literature has examined the proper techniques (Walsh et al., 2008; Clements and Knudstrup, 2016; Hoekstra and Verhoeven, 2021; King, 2021).

However, the extant literature often fails to account for national cultural differences which impact the proper interpretation of individual behavior and the most appropriate methods during an investigation. Given the rapid advancement of globalization and technological development, country-based variations are likely to be increasingly relevant. Therefore, based upon our professional experience and insights from the academic literature, our article focuses on how optimal fraud investigation methods should be modified for cross-national cultural differences. First, a brief discussion of fraud, Hofstede's cultural framework (1980), and the importance of national cultural differences are provided. Then, we consider how common investigation protocols should be modified based on the national origins of the parties involved.

Literature Review

Fraud and Forensic Accounting Practitioners

Fraud investigations are conducted by a number of fraud and forensic accountants, such as Certified Public Accountants (CPAs), Certified Forensic Accountants (CrFACs), Certified Financial Forensics (CFFs), Certified Fraud Examiners (CFEs), and Master Analyst in Financial Forensics (MAFFs). These groups are regulated professionals who possess skills in prevention and investigation of illegal conduct, fraud, or abuse¹ These investigations are typically consulting services that require the professionals to comply with the standards of their organizations. Fraud allegations or the discovery of illicit activity usually prompt an investigation; the forensic accountant gathers evidence or serves as an expert witness for legal proceedings associated with the fraud or abuse. These professionals, who are often Certified Public Accountants (CPAs), must also conform to the American Institute of Certified Public Accountants (AICPA), its advisory standards and the applicable guidance of state CPA societies. However, the germane regulations are commonly nebulous or dependent on contextual factors (Bigus, 2012). Therefore, the consideration of cross-cultural factors is highly relevant when exercising professional due diligence.

The primary model adopted for fraud assessment is also dependent on environmentally contextual factors. Since 1997, the fraud triangle has been the core framework utilized by regulators, practitioners, and academics to prevent, investigate, detect, and study occupation-based fraud (Schuchter and Levi, 2015; Boyle et al., 2018). The paradigm, promoted by the ACFE, provides the foundation for numerous regulatory pronouncements and academic reviews (Buchholz, 2012; Morales et al., 2014). According to the model, people are more likely to engage in fraud when encountering perceived pressures, opportunities, and rationalizations (Cressey, 1953; Wells, 2014). Research indicates that these three factors, along with the

¹ For example, <https://www.acfe.com/cfe-credential>

propensity to commit fraud, vary depending on the national culture of the individuals involved (Soltani et al., 2024), further reinforcing the importance of cross-cultural knowledge.

In professional literature, there are three distinct categories of fraud: misappropriation of assets, corruption, and fraudulent financial reporting). While fraudulent financial reporting results in the largest amount of shareholder loss, asset defalcation is associated with the highest volume of fraudulent activities impacting a firm. Both categorizations can have a detrimental impact on the ethical morale within an organization. Further, both categorizations are relevant to professional fraud and forensic accountants and can occur in a variety of cultural contexts.

Amongst both classifications, corporate fraud is pervasive and manifests in a range of various forms such as financial statement fraud, insider trading, bribery, and misuse of assets as well as procurement fraud, false certifications, counterfeiting, and invoice fraud. The ACFE's *Occupational Fraud 2024: A Report to the Nations* indicates that more than five percent of the average organization's revenue is annually misappropriated by fraudsters.² Interestingly, according to PwC's Global Economic Crime and Fraud Survey, internal stakeholders are responsible for almost half of all detected frauds.³

Given the importance of evidence gathering approaches during fraud investigations, a spate of literature has examined the proper techniques (Walsh et al., 2008; Clements and Knudstrup, 2016; Hoekstra and Verhoeven, 2021; King, 2021). For instance, numerous studies have indicated that building rapport through mechanisms such as patience, positivity, respect, consideration, clear communication skills, and the establishment of common ground, can increase the likelihood that the interviewee will divulge helpful information (Abbe and Brandon, 2014; Collins and Carthy, 2018; Gabbert et al., 2021; Kelly et al., 2021). Research indicates that non-threatening discussions pertaining to discovered evidence are positively associated with interview cooperation (Alison et al., 2013; Surmon-Böhr et al., 2020).

National Culture

As businesses expand their presence and networks internationally and encounter an increasingly multicultural labor force, the optimal strategies and tactics used in fraud investigation are heavily dependent on national culture. Although institutions may encourage employees to adjust to their organizational norms, culture still has an impact on individual judgment and decision-making.

Corporate fraud professionals perform investigations in global environments spanning numerous cultures. For instance, Proctor and Gamble sells products in over one hundred and eighty countries with locations in approximately eighty countries.⁴ And the Rolls-Royce bribery scandal involving KPMG in 2013 forced fraud investigators to deal with various cultural and legal challenges in several countries (including Indonesia, India, China, and Russia) in order to ultimately uncover a complex network of intermediaries and illicit payments that resulted in substantial penalties and a renewed focus on compliance within the firm, leading to one of the largest fines in the history of the Serious Fraud Office in England (Kawi, 2021).

A failure to properly modify investigation procedures in a cross-cultural context can hinder both the effectiveness and efficiency of an examination. Conversely, adequate consideration of cultural standards can promote improved investigational performance and enhance relationships with stakeholders. Therefore, organizations should tailor their examination approaches and evidence analysis to unique national cultures. Even solely domestic organizations can benefit from a greater understanding of regional culture since individuals from diverse backgrounds may be encountered in an investigation.

The concepts discussed below focus on investigations in multicultural settings. However, the approaches are applicable to individual interactions. For instance, in cases of acculturation, a U.S. employee who lived in a foreign country during their formative years will likely exhibit personality traits from that culture such as becoming more attentive to non-verbal cues and context (aligning themselves more to the communication style of the host culture) or practicing more leisure activities (reflecting the relaxed work norms of the host culture). As organizations become increasingly diverse, awareness of cultural influences will enhance the effectiveness of fraud investigations.

² <https://legacy.acfe.com/report-to-the-nations/2024/>

³ <https://www.pwc.com/gx/en/services/forensics/economic-crime-survey.html>

⁴ <https://us.pg.com/structure-and-governance/>

Culture has been defined as the “collective programming of the mind.” ‘National culture’ references the shared beliefs, values, and identities of individuals who reside within a particular country during their formative years (Hofstede, 1984). People raised within a specific culture will display certain cultural qualities even when living within another culture later in their lives. While national culture has been extensively examined (Ergashev and Farxodjonova, 2020; Chen and Biswas, 2023; Salter et al., 2024), the dimensions of individualism/collectivism, uncertainty avoidance, and power distance have been recognized as particularly crucial. Based on large-scale individual data collections, countries have received designated numerical scores for each dimensional attribute. The seminal study conducted by Hofstede (1984) utilized International Business Machine (IBM) employee participant responses. Although the survey was originally performed in the 1970s, the results have been confirmed in numerous later studies. While there is tremendous variation in the actions, behavior, and beliefs of citizens from a country, research has consistently indicated reliable behavioral distinctions based on national culture. Forensic accountants should consider these differences when engaging with individuals from various backgrounds.

Individualism/Collectivism

The individualism/collectivism dimension references the importance that society places on individual needs relative to those of the group (Hofstede, 2001). In an individualist culture, collectivists are more likely to behave in accordance with larger affiliated group interests. Commitment to the team is prioritized over personal goals in such environments. Employees raised in collectivist societies demonstrate significant loyalty for their work associates, departments, and organizations (Hofstede, 2001). For instance, hiring and general business processes within collectivist cultures are more likely to bestow special consideration for colleagues. Individuals in collectivist societies demonstrate a greater preference for purchasing goods and services from relatives or associates of current employees.⁵ Given the personal connections of those involved in these supply business relationships, procurement frauds are likely to be a greater concern. The proper review of information associated with unusual business transactions that appear to lack economic substance is prone to be a greater concern when conducting fraud examinations in collectivist societies. Further, collectivists perform best when provided with communal objectives;⁶ conversely, employees from individualistic cultures are more driven by personal objectives.

Rationalizations to engage in fraud vary significantly depending upon the cultural background of the individuals involved. Those from collectivist societies may be more likely to rationalize fraud that would benefit a group, such as fraudulent financial reporting, while those from individualistic societies may more easily rationalize fraud that provides benefits to the perpetrator, such as defalcation of assets.

For instance, individualist cultures are typically “low context” while collectivist cultures are commonly “high context” (Taras et al., 2011). Individuals raised in high context cultures communicate more extensively through nonverbal cues (e.g., facial expressions, body language) while people from low-context cultures prioritize verbal communication. Therefore, fraud practitioners engaging with members of collectivist societies should acquire supplemental instruction on delivery and interpretation of non-verbal behavior when interviewing employees or engaging potential perpetrators. The proper assessment of verbal communication also can differ greatly in a collectivist context. For instance, interviewees who deliver a decisive reply to a question addressing third-party complicity in a scheme may be communicating uncertainty regarding the matter. Despite receipt of verbal confirmation, the fraud examiner should be cognizant of the need for additional inquiry under these circumstances.

Within collectivist cultures, individual loyalty towards communal members can serve as an informal tool to impair or enhance an organization’s internal control system. For instance, individuals raised in collectivist societies may be less likely to commit a theft that would negatively impact the larger organizational group, but they may also feel a greater obligation to collude with others in their team in financial reporting fraud.

Research consistently indicates that rapport building is one of the most critical components when initiating an interview session (Abbe and Brandon, 2014). Qualities such as patience, flexibility, respect, and positivity have been linked to the establishment of rapport and the obtainment of useful information from respondents (Alison et al., 2013; Collins and Carthy, 2018; Gabbert et al., 2021; Kelly et al., 2013). A humanitarian approach has also been found to increase the likelihood of confessions (Holmberg and Christianson, 2002). Rapport building is found to have significant interpersonal significance across numerous contexts (Meissner, 2021). However, the relative importance of establishing a connection as well as the

⁵ Hofstede, G., Hofstede, G.J. and Minkov, M. (2010). More equal than others, Chap. 3. *Cultures and organizations: Software of the mind*, 3rd ed. New York: McGraw-Hill., pp. 53–88.

⁶ Ibid.

methods for developing rapport and interpreting behavior significantly vary depending on national cultural factors. For instance, fraud investigators in more collectivist cultures should engage in more friendly banter prior to discussing fraud concerns given the greater emphasis on relationship harmony in these environments.

Overall, since collectivist societies place greater emphasis on developing relationships and prioritizing group concerns, questioners interacting with people from these cultures should focus on establishing personal and professional connections with the interviewee. An awareness that an interviewer should identify shared social groups or locate other commonalities would be useful in cross-cultural situations where interpersonal bonds are highly valued.

Approaching the interviewee in a non-threatening manner is also critical when eliciting information (Alison et al., 2013; Vrij et al., 2017; Surmon-Böhr et al., 2020). Evidence should be presented without bias and communications should be non-judgmental in tone. While suspects are more disposed to provide information when there is greater perceived evidence (Oleszkiewicz and Watson, 2020), a coercive presentation is more likely to reduce cooperation and increase resistance (Vrij et al., 2017). Even though forensic accountants should always display sensitivity when engaging with interviewees, these concerns are heightened in collectivist cultures. Fraud auditors need to be cognizant that individuals from “face saving” societies (which tend to be collectivist in nature) will have a greater need to have facts and evidence against them presented in a positive manner. Thus, less confrontational behavior will be even more conducive to a successful outcome in these cultures.

Similarly, since collectivists are likely to conform to group pressures while committing to the well-being of former employees, these individuals will likely be less willing to convey information that could prove embarrassing or damaging to co-workers. Moreover, detecting fraud that includes collusion could be difficult when engaging with individuals from collectivist cultures. Therefore, fraud accountants should depend less on inquiry and more on other forms of evidence, including inspection and documentation.

Power Distance

The power distance dimension references the extent to which less powerful societal members expect and accept an uneven distribution of power (Bochner and Hesketh, 1994). People from smaller power distance cultures are less tolerant of disparities in privilege and power; individuals from high power distance cultures are more likely to accept inequities. Employees in societies with higher power distance are less likely to challenge authority and more inclined to defer to managerial demands. Generally, these employees expect power distance and are more comfortable with autocratic control procedures, where superiors fail to seek subordinate approval for decisions.

Organizational leaders may have an easier time overriding fraud prevention procedures in high power distance environments. While these organizations are more likely to have lower exception rates for discipline and routine, institutions operating in these cultures are prone to more challenges, with control mechanisms dependent on subordinate initiative, such as utilization of a whistle-blowing hotline. These risks should be addressed in the control environment assessment conducted by fraud investigators.

In large power distance societies, accountants should more thoroughly assess both the quantity and quality of evidence produced by the control environment when conducting a fraud risk assessment. Moreover, practitioners should encourage authority figures, such as members of the board of directors, to communicate their support for whistleblowing hotlines and similar initiatives in these societies. Additionally, individuals conversing with forensic accountants in a high-power distance society are likely to feel uncomfortable providing unfavorable information about superiors. Emphasizing that the investigation team has the full support of organizational authority figures and possibly including them in the interview sessions would be especially vital in these societies.

Fraud investigators must recognize critical status or age differentials between the questioner and respondent when conducting interviews with those from high power distance cultures. The literature indicates that age and status mismatches between professionals can impede communication (Bennett and Hatfield, 2013). For instance, if an interviewer is soliciting information from an older individual with a senior organizational position, displaying deference before asking questions would be paramount. While demonstrating respect for interviewees is always imperative, providing additional consideration to status differentials is vital in a high-power distance culture.

Also, fraud auditors may need to initiate communications regarding investigations to organizational members with more authority in environments with a large power distance. Direct communication with lower ranking employees could be

viewed as disrespectful to those in authority. Contrarily, an egalitarian approach would be most efficacious in smaller power distance cultures.

Moreover, honesty assessment tools used during investigations can be highly influenced by the cultural backgrounds of the individuals being questioned. Polygraphs are still commonly used investigation purposes, despite being legally inadmissible (Florid et al., 2024). Honesty detection tools, such as the polygraph, measure physiological stress reactions to gauge truthfulness. However, data indicates that bodily stress reactions can vary based on cultural background (Lazarus et al., 1966). For instance, individuals from Japan, which is relatively high in power distance, are more prone to display symptoms of significant stress regardless of their inner psychological state. Therefore, forensic accountants should consider culture when assessing the results of fraud detection.

Uncertainty Avoidance

Uncertainty avoidance references the comfort that those in a society have with uncertainty and ambiguity (Kirkman et al., 2006). Low uncertainty avoidant cultures are more comfortable with daily unpredictability; high uncertainty avoidant cultures prefer structure and guidance to reduce uncertainty.

Institutions in higher uncertainty avoidant cultures typically have procedures for internal regulatory compliance that may represent a challenge to accountants. Employees in these institutions often determine which rules and guidelines are important and are less likely to follow all of the proscribed procedures. Consequently, fraud investigators should be aware of gaps in formal versus informal control methods in these environments. Once cultural standards have been established, fraud auditors can be more certain of compliance relative to a culture with low uncertainty avoidance.

Businesses in countries with high uncertainty avoidance have less risk associated with unusual business transactions, given the focus on operational consistency. Institutions with greater uncertainty avoidance will experience more difficulty navigating external business threats. Therefore, the business opportunities and risks will vary with the degree of uncertainty avoidance. Similarly, the horizontal and vertical comparisons associated with financial statement analyses will also be impacted since organizations in high uncertainty avoidant cultures. For example, the benchmarked standards for common leverage ratios such as the debt-to-equity ratio, the equity multiplier, and the debt to EBITDA ratio are all likely to be lower in cultures with lower uncertainty avoidance. These cultures are likely to be more comfortable with debt in their capital structure.

Moreover, individuals from cultures with greater tolerance of uncertainty avoidance would be more tolerant of innovative capital structures and economic transaction patterns. Anomalous business patterns are, therefore, less likely to indicate fraud or illicit behaviors. However, organizations operating in higher uncertainty avoidant cultures may have a strong organizational culture that may preclude the occurrence of fraudulent conduct.

Practitioners should be aware that less uncertainty about avoidant cultures require more planning prior to in-person visits. Since individuals in higher uncertainty avoidant cultures prefer structure and order, these employees will require more advanced notice for interviews and other procedures relevant to a fraud investigation. Individuals engaging with fraud investigations in these societies may need more explanation in order to comply with requests since the lack of formality and routine in several fraud investigation procedures may cause discomfort for employees from uncertainty avoidant cultures.

The interpretation of potentially deceptive cues will also vary significantly depending upon the level of uncertainty avoidance within a society. As opposed to being indicators of illicit conduct, actions and behaviors indicating nervousness, anxiety, or tension may actually be reflective of cultural dispositions toward ambiguity or risk. For instance, Isaacs and Clark (1990) find that deceit can be identified in interactive, ostensible speech acts where the speaker fails to persist in the communication content and the messages contain significant hedging. Similarly, based on these theoretical underpinnings, the psychological and linguistic literature finds that fewer self-references and more negative statements are indicative of dishonest statements (Larcker and Zakolyukina, 2012).

However, cautious speech and pessimistic statements are also indicative of uncertainty avoidant cultural backgrounds (Hofstede, 1984). Moreover, honesty detection tools such as polygraphs and voice stress analyzers are more likely to provide false positives for interviewees. Therefore, fraud accounting practitioners should also be wary when employing and interpreting the results of lie detection instruments.

General Suggestions

Forensic accountants should understand the importance of communicating in regional languages and staffing the investigation team appropriately. An awareness of national and company culture is essential to understanding cultural behavior. Professional societies such as the CFF, ACFE, and MAFF should offer cultural awareness training that promotes intercultural understanding. Cultural metrics also can be incorporated into fraud risk assessment. Forming multicultural teams within the organization can also foster a better understanding of various cultural norms and practices.

Moreover, fraud investigators as well as most accounting practitioners should remember that, due to foreign assignments and expatriate employees, any given work location will include employees from diverse cultural backgrounds. While cultural values change over time, shifts in cultural attitudes and behaviors tend to be gradual. Fraud auditors must be cognizant of numerous subcultures and individual behavioral variations within any culture. Therefore, investigators must not stereotype while considering national culture.

Conclusions

Fraud is a pervasive social and professional concern which impacts organizations, businesses, and individuals across economic sectors. According to the Association of Certified Fraud Examiner's (ACFE) *Occupational Fraud 2024: A Report to The Nations*, more than five percent of an average organization's revenue is lost to fraud each year. Therefore, the utilization of proper investigative methods is vital when investigating illegal, deceitful conduct.

Many forensic accountants posit that interviewing individuals and discovering relevant evidence are the cornerstones of the investigation process, allowing interviewers to determine the source of the fraud and illicit conduct (Milne et al., 2008). Academic and professional literature is replete with studies indicating the importance of proper fraud investigation methods and how these activities should be conducted (Clements and Knudstrup, 2016; Portor and Crumbley, 2012; Hoekstra and Verhoeven, 2021; King 2021).

This article examines how national cultural distinctions is extremely valuable in enhancing the efficiency and effectiveness of fraud investigations. Utilizing many of Hofstede's cultural dimensions (individualism/collectivism, power distance, uncertainty avoidance) as a framework, we suggest methods and suggestions for enhancing the outcomes of fraud investigations. Fostering positive social relationships can bolster the success and reputation of fraud investigators. Further, the demand for accountants with cultural awareness skills will significantly increase due to rapid globalization and cross-cultural professional transitions. Notwithstanding the type or structure of the fraud examination, addressing national culture during investigations is vital. In addition to providing guidance regarding current fraud examinations, our article can also serve as a foundation for future research and commentary articles

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