

References

- Abeysinghe, A. (2015). *Pramuka Savings and Development Bank Crisis in Sri Lanka* [Doctoral thesis, University of Colombo]. https://www.academia.edu/5655062/PRAMUKA_SAVINGS_AND_DEVELOPMENT_BANK_CRISIS_IN_SRI_LANKA
- Afriyie, S. O., Akomeah, M. O., Amoakohene, G., Ampimah, B. C., Ocloo, C. E., & Kyei, M. O. (2022). Forensic accounting: A novel paradigm and relevant knowledge in fraud detection and prevention. *International Journal of Public Administration*, 45(4), 437-450. <https://doi.org/10.1080/01900692.2021.2009855>
- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2017). *Essentials of forensic accounting* (2nd ed.). Wiley.
- Allen, K. A., Gray, D. L., Baumeister, R. F., & Leary, M. R. (2022). The need to belong: A deep dive into the origins, implications, and future of a foundational construct. *Educational Psychology Review*, 34, 1133-1156. <https://doi.org/10.1007/s10648-021-09633-6>
- Allio, R. J. (2007). Bad leaders: How they get that way and what to do about them. *Strategy and Leadership*, 35, 12-17. <https://doi.org/10.1108/10878570710745785>
- Al-Shammari, M., Rasheed, A., & Al-Shammari, H. A. (2019). CEO narcissism and corporate social responsibility: Does CEO narcissism affect CSR focus? *Journal of Business Research*, 104, 106-117. <https://doi.org/10.1016/j.jbusres.2019.07.005>
- Alshurafat, H., Al Shbail, M. O., & Mansour, E. (2021). Strengths and weaknesses of forensic accounting: an implication on socio-economic development. *Journal of Business and Socio-economic Development*, 1(2), 135-148. <https://doi.org/10.1108/JBSED-03-2021-0026>

**Paradoxes of Collusion in Accounting and Auditing from the Financial Fraud Perspective:
A Conceptual Paper for a Paradigm Shift in Forensic Accounting**

- Alvesalo-Kuusi, A., & Barak, G. (2020). The inaugural issue of the journal of white collar and corporate crime. *Journal of White Collar and Corporate Crime*, 1(1), 1-6. <https://doi.org/10.1177/2631309X19884833>
- Apel, R., & Paternoster, R. (2009). Understanding “criminogenic” corporate culture: What white-collar crime researchers can learn from studies of the adolescent employment–crime relationship. In S. S. Simpson, & D. Weisburd (Eds.), *The Criminology of White-Collar Crime* (pp.25-44), Springer. https://doi.org/10.1007/978-0-387-09502-8_2
- Ashforth, B. E., & Reingen, P. H. (2014). Functions of dysfunction: Managing the dynamics of an organizational duality in a natural food cooperative. *Administrative Science Quarterly*, 59(3), 474–516. <https://doi.org/10.1177/0001839214537811>
- Association of Certified Fraud Examiners. (2018). *Global study on occupational fraud and abuse*. <https://www.acfe.com/fraud-resources/report-to-the-nations-archive>
- Association of Certified Fraud Examiners. (2020). *Report to the nation*. <https://legacy.acfe.com/report-to-the-nations/2020/>
- Avelino, F. (2021). Theories of power and social change. Power contestations and their implications for research on social change and innovation. *Journal of Political Power*, 14(3), 425-448.
- Babiak, P., Neumann, C., & Hare, R. (2010). Corporate psychopathy: Talking the walk. *Behavioural Sciences & the Law*, 28(2), 174-193. doi:10.1002/bls.925
- Bacon, E., Williams, M. D., & Davies, G. H. (2023). On the combinatory nature of knowledge transfer conditions: A mixed method assessment. *Information Systems Frontiers*, 25, 1039–1061. <https://doi.org/10.1007/s10796-021-10127-7>
- Banwo, A. O., Du, J., & Onokala, U. (2015). The impact of group cohesiveness on organizational performance: The Nigerian case. *International Journal of Business and Management*, 10(6), 146-154.
- Bar-Tal, D., Hameiri, B., & Halperin, E. (2021). Chapter Three - Paradoxical thinking as a paradigm of attitude change in the context of intractable conflict. In B. Gawronski (Ed.), *Advances in Experimental Social Psychology* (Vol. 63, pp. 129-187). Academic Press.
- Bartsiotas, G. A., & Achamkulangare, G. (2016). *Fraud prevention, detection, and response in United Nations system organizations*. <https://digitallibrary.un.org/record/840703?ln=en>
- Beal, D. J., Cohen, R. R., Burke, M. J., & McLendon, C. L. (2003). Cohesion and performance in groups: A meta-analytic clarification of construct relations. *Journal of Applied Psychology*, 88(6), 989–1004. <https://doi.org/10.1037/0021-9010.88.6.989>
- Beasley, M. S., Carcello, J. V., Hermanson, D. R. & Neal, T. L. (2010). *Fraudulent financial reporting: 1998-2007, an analysis of US public companies*. Committee of Sponsoring Organizations of the Treadway Commission. https://egrove.olemiss.edu/aicpa_assoc/453

- Beasley, M. S. (1996). An empirical analysis of the relation between the board of director composition and financial statement fraud. *The Accounting Review*, 71(4), 443-465.
- Bohman, J., & Rehg, W. (2005). Critical theory. In Zalta, E. N., Nodelman, U., Allen, C., & Perry, J. (Eds.), *The stanford encyclopedia of philosophy*. Stanford University. <https://plato.stanford.edu/entries/critical-theory/>
- Bowden, L. (2017). *Multiple role conflict and coping strategies of men in the aerospace industry* [Doctoral dissertation, Walden University].
- Box, R. C. (1995). Critical theory and the paradox of discourse. *The American Review of Public Administration*, 25(1), 1–19. <https://doi.org/10.1177/027507409502500101>
- Brandon, D. P., & Hollingshead, A. B. (2004). Transactional memory systems in organizations: Matching tasks, expertise, and people. *Organization Science*, 15(6), 633-644. <https://www.jstor.org/stable/30034766>
- Brown, J. L., Sprinkle, G. B., & Way, D. (2022). The effects of multi-level group identification on intergroup helping behavior. *Journal of Management Accounting Research*, 34(1), 97–116. <https://doi.org/10.2308/JMAR-2019-506>
- Cameron, K. S., & Quinn, R. E. (1988). *Paradox and transformation: Toward a theory of change in organization and management*. Ballinger Publishing Co /Harper & Row Publishers.
- Carmine, S., & De Marchi, V. (2023). Reviewing paradox theory in corporate sustainability toward a systems perspective. *Journal of Business Ethics*, 184, 139–158. <https://doi.org/10.1007/s10551-022-05112-2>
- Carrington, P. J. (2015). The structure of age homophily in co-offending groups. *Journal of Contemporary Criminal Justice*, 31(3), 337-353. <https://doi.org/10.1177/1043986214553376>
- Chen, Q. (2003). Cooperation in the budgeting process. *Journal of Accounting Research*, 41, 775-796. <https://doi.org/10.1046/j.1475-679X.2003.00123.x>
- Christopher, J. (2019). The failure of internal audit: monitoring gaps and a case for a new focus. *Journal of Management Inquiry*, 28(4), 472-483. <https://doi.org/10.1177/1056492618774852>
- Clavería Navarrete, A., & Gallego, A. C. (2023). Forensic accounting tools for fraud deterrence: A qualitative approach. *Journal of Financial Crime*, 30(3), 840-854. <https://doi.org/10.1108/JFC-03-2022-0068>
- Cohen, J., Ding, Y., Lesage, C., & Stolowy, H. (2010). Corporate fraud and managers' behavior: Evidence from the press. *Journal of Business Ethics*, 95, 271-315.
- Colombo Telegraph. (2015, July 9). *Exclusive: Bond scam; Full text of interim report of cope inquiry*. <https://www.colombotelegraph.com/index.php/bond-scam-full-text-of-interim-report-of-cope-inquiry/>

**Paradoxes of Collusion in Accounting and Auditing from the Financial Fraud Perspective:
A Conceptual Paper for a Paradigm Shift in Forensic Accounting**

- Creary, S. J., & Gordon, J. R. (2016). Role conflict, role overload, and role strain. In *The Wiley Blackwell Encyclopedia of Family Studies*. Wiley-Blackwell.
- Cressey, D. R. (1953). *Other people's money: A study in the social psychology of embezzlement*. Free Press.
- Cuganesan, S. (2017). Identity paradoxes: How senior managers and employees negotiate similarity and distinctiveness tensions over time. *Organization Studies*, 38(3-4), 489–511. <https://doi.org/10.1177/0170840616655482>
- Cunha, M. P., & Putnam, L. L. (2019). Paradox theory and the paradox of success. *Strategic Organization*, 17(1), 95-106. <https://doi.org/10.1177/1476127017739536>
- Daily News. (2002, December 20). *Pramuka to be liquidated*. <http://archives.dailynews.lk/2002/12/20/new01.html>
- Daum, A. L. (1993). Cohesion vs. collusion: Maintaining group direction. *Nursing Management*, 24(11), 90-92.
- Dávid-Barrett, T., & Dunbar, R. (2012). Cooperation, behavioural synchrony and status in social networks. *Journal of Theoretical Biology*, 308, 88-95.
- Davis, J. S., & Pesch, H. L. (2013). Fraud dynamics and controls in organizations. *Accounting, Organizations and Society*, 38(6-7), 469-483. <https://doi.org/10.1016/j.aos.2012.07.005>
- DeFillippi, R., & Tonga Uriarte, Y. (2020). The belonging paradox and identities in festivals. In Braun, T., & Lampel, J. (Eds.) *Tensions and paradoxes in temporary organizing*. 67, 17-36). Emerald Publishing. <https://doi.org/10.1108/S0733-558X20200000067009>
- Dellaportas, S. (2019). The role of accounting in mediating empathic care for the “other”. *Accounting, Auditing & Accountability Journal*, 32(6), 1617-1635. <https://doi.org/10.1108/AAAJ-02-2017-2860>
- Dembinski, P. H., Lager, C., Cornford, A., & Jean-Michel, B. (2006). *Enron and world finance*. Palgrave Macmillan.
- Denison, D. R., Hooijberg, R., & Quinn, R. E. (1995). Paradox and performance: Toward a theory of behavioral complexity in managerial leadership. *Organization Science*, 6(5), 524–540. <https://doi.org/10.1287/orsc.6.5.524>
- Desai, N. (2020). Understanding the theoretical underpinnings of corporate fraud. *Vikalpa: The Journal for Decision Makers*, 45(1). <https://doi.org/10.1177/025609092091778>
- DeZoort, T., Harrison, P., & Taylor, M. (2006). Accountability and auditors' materiality judgements: The effects of differential pressure strength on conservatism, variability, and effort. *accounting, Organizations and Society*, 31, 373-390.
- Donelson, D. C., Ege, M. S., & McInnis, J. M. (2017). Internal control weaknesses and financial reporting fraud. *Auditing: A Journal of Practice & Theory*, 36(3), 45–69. <https://doi.org/10.2308/ajpt-51608>

Sri Lankan Journal of Management

Vol. 28, No. 1, January - June, 2023

- Dosdall, H., & Rom-Jensen, B. Z. (2017). Letting Lehman go: Critique, social change, and the demise of Lehman brothers. *Historical Social Research / Historische Sozialforschung*, 42(3), 196–217. <http://www.jstor.org/stable/44425368>
- Ebbers, J. J., & Wijnberg, N. M. (2017). Betwixt and between: Role conflict, role ambiguity and role definition in project-based dual-leadership structures. *Human Relations*, 70(11), 1342-1365.
- Erez, M. (1993). *Culture, self-identity, and work*. Oxford University Press. <https://doi.org/10.1093/acprof:oso/9780195075809.003.0007>
- Evans, J. H., Moser, D. V., Newman, A. H., & Stikeleath, B. R. (2016). Honor among thieves: Open internal reporting and managerial collusion. *Contemporary Accounting Research*, 33, 1375-1402. <https://doi.org/10.1111/1911-3846.12181>
- Fairhurst, G. T., Smith, W. K., Banghart, S. G., Lewis, M. W., Putnam, L. L., Raisch, S., & Schad, J. (2016). Diverging and converging: Integrative insights on a paradox meta-perspective. *Academy of Management Annals*, 10(1), 173–182. <https://doi.org/10.5465/19416520.2016.1162423>
- Fajkowska, M. (2022). Personality coherence as a personality dynamics-related concept. *Journal of Personality*, 91(4), 1012-1034. <https://doi.org/10.1111/jopy.12717>
- Fassbinder, S. D. (2022). Review of Peter McLaren (2022). Critical theory: Rituals, pedagogies and resistance. *Postdigital Science and Education*, 5, 469–477. <https://doi.org/10.1007/s42438-022-00361-w>
- Ferry, L., & Midgley, H. (2021). Democracy, accountability, and audit: The creation of the UK NAO as a defense of liberty. *Accounting, Auditing and Accountability Journal*, 35(2), 413-438.
- Free, C., & Murphy, P. R. (2015). The ties that bind: The decision to co-offend in fraud. *Contemporary Accounting Research*, 32(1), 18-54. <https://doi.org/10.1111/1911-3846.12063>
- Fui, L. Y., Wong, E. K., & Wong, W. Y. (2011). The epistemology assumption of critical theory for social science research. *International Journal of Humanities and Social Science*, 1(4).
- Gaim, M., & Wåhlin, N. (2016). In search of a creative space: A conceptual framework of synthesizing paradoxical tensions. *Scandinavian Journal of Management*, 32(1), 33–44.
- Garlitz, D., & Zompetti , J. (2023). Critical theory as post-marxism: The Frankfurt school and beyond. *Educational Philosophy and Theory*, 55(2), 141-148.
- Geber, S., Baumann, E., Czerwinski, F., & Klimmt, C. (2021). The effects of social norms among peer groups on risk behavior: A multilevel approach to differentiate perceived and collective norms. *Communication Research*, 48(3), 319-345. <https://doi.org/10.1177/0093650218824213>
- Gençer, H. (2019). Group dynamics and behaviour. *Universal Journal of Educational Research*, 7(1), 223-229. <https://doi.org/10.13189/ujer.2019.070128>
- Gilson, L. L., & Goldberg, C. B. (2015). Editor's comment: So, what is a conceptual paper? *Group & Organization Management*, 40(2), 127–130. <https://doi.org/10.1177/1059601115576425>

**Paradoxes of Collusion in Accounting and Auditing from the Financial Fraud Perspective:
A Conceptual Paper for a Paradigm Shift in Forensic Accounting**

- Given, L. M. (2008). *Critical theory. Encyclopedia of Qualitative Research Methods*. SAGE Publications. <https://doi.org/10.4135/9781412963909>
- Goode, S., & Lacey, D. (2022). Exploiting organisational vulnerabilities as dark knowledge: Conceptual development from organisational fraud cases. *Journal of Knowledge Management*, 26(6), 1492-1515. <https://doi.org/10.1108/JKM-01-2021-0053>
- Gross, J., & De Dreu, C. K. W. (2021). Rule following mitigate collaborative cheating and facilitates the spreading of honesty within groups. *Personality and Social Psychology Bulletin*, 47(3), 395-409. <https://doi.org/10.1177/0146167220927195>
- Halpern, D. (2001). Moral Values, Social trust and inequality: Can values explain crime? *British Journal of Criminology*, 41, 231-256. <https://doi.org/10.1093/bjc/41.2.236>
- Halttunen, K., Slade, R., & Staffell, I. (2022). "We don't want to be the bad guys": Oil industry's sensemaking of the sustainability transition paradox. *Energy Research & Social Science*, 92. <https://doi.org/10.1016/j.erss.2022.102800>
- Ham, C., Lang, M., Seybert, N., & Wang, S. (2017). CFO narcissism and financial reporting quality. *Journal of Accounting Research*, 55, 1089-1135. <https://doi.org/10.1111/1475-679X.12176>
- Hameiri, B., Bar-Tal, D., & Halperin, E. (2019). Paradoxical thinking interventions: A paradigm for societal change. *Social Issues and Policy Review*, 13, 36-62. <https://doi.org/10.1111/sipr.12053>
- Harrison, A., Summers, J., & Mennecke, B. (2018). The effects of the dark triad on unethical behavior. *Journal of Business Ethics*, 153(1), 53-77. <https://doi.org/10.1007/s10551-016-3368-3>
- Hoffmann, A. F., & Fernández, M. M. (2015). Paradoxical personality and academic achievement in college students from Buenos Aires. *Europe's Journal of Psychology*, 11(4).
- Hu, H., Deng, X., & Mahmoudi, A. (2023). A cognitive model for understanding fraudulent behavior in construction industry. *Engineering, Construction and Architectural Management*, 30(4), 1423-1443. <https://doi.org/10.1108/ECAM-08-2021-0703>
- Jaakkola, E. (2020). Designing conceptual articles: Four approaches. *AMS Review*, 10(1-2), 18-26. <https://doi.org/10.1007/s13162-020-00161-0>
- Jarzabkowski, P., Lê, J. K., & Van de Ven, A. H. (2013). Responding to competing strategic demands: How organizing, belonging, and performing paradoxes coevolve. *Strategic Organization*, 11(3), 245-280.
- Jaswadi, J., Purnomo, H., & Sumiadji, S. (2022). Financial statement fraud in Indonesia: A longitudinal study of financial misstatement in the pre-and post-establishment of financial services authority. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-10-2021-0336>

Sri Lankan Journal of Management

Vol. 28, No. 1, January - June, 2023

Julmi, C. (2021). Crazy, stupid, disobedience: The dark side of paradoxical leadership. *Leadership*, 17(6), 631–653. <https://doi.org/10.1177/174271502110406>

Kagias, P., Cheliatsidou, A., Garefalakis, A., Azibi, J., & Sariannidis, N. (2022). The fraud triangle – an alternative approach. *Journal of Financial Crime*, 29(3), 908-924. <https://doi.org/10.1108/JFC-07-2021-0159>

Khushk, A., Zengtian, Z., Hui, Y., & Atamba, C. (2022). Understanding group dynamics: Theories, practices, and future directions. *Malaysian E Commerce Journal*, 6(1), 01-08. <http://doi.org/10.26480/mecj.01.2022.01.08>

Knight, E., & Paroutis, S. (2017). Becoming salient: The TMT leaders' role in shaping the interpretive context of paradoxical tensions. *Organization Studies*, 38(3-4), 403-432. <https://doi.org/10.1177/0170840616640844>

Kocher, M. G., Schudy, S., & Spantig, L. (2017). I lie? We lie! Why? Experimental evidence on a dishonesty shift in groups. *Management Science*, 64(9), 3995-4008.

Kourtzi, I. (2021). Managing the identity paradox in inter-organisational collaborations. *European Management Review*, 18(4), 445– 459. <https://doi.org/10.1111/emre.12485>

Kozlowski, S. J., & Bell, B. S. (2003). *Work groups and teams in organizations*. Wiley.

Lail, B., MacGregor, J., Marcum, J., & Stuebs, M. (2015). Virtuous professionalism in accountants to avoid fraud and to restore financial reporting. *Journal of Business Ethics*, 140(4), 687–704. <https://doi.org/10.1007/s10551-015-2875-y>

Lantz, B. (2019). Co-offending and arrest: An examination of the “group hazard” hypothesis. *Crime & Delinquency*, 66(4), 572–600. <https://doi.org/10.1177/0011128719860837>

Lantz, B., & Ruback, R. B. (2017). A networked boost: Burglary co-offending and repeat victimization using a network approach. *Crime & Delinquency*, 63(9), 1066-1090. <https://doi.org/10.1177/0011128715597695>

Lavie, D., Stettner, U., & Tushman, M. L. (2010). Exploration and exploitation within and across organizations. *Academy of Management Annals*, 4(1), 109–155. <https://doi.org/10.1080/19416521003691287>

Levi, M. (2008). Organized fraud and organizing frauds: *Unpacking research on networks and organization*. *Criminology & Criminal Justice*, 8(4), 389–419. <https://doi.org/10.1177/1748895808096470>

Lewis, M. W. (2000). Exploring paradox: Toward a more comprehensive guide. *Academy of Management Review*, 25(4), 760–776. <https://doi.org/10.5465/amr.2000.3707712>

Lewis, M. W., & Smith, W. K. (2014). Paradox as a metatheoretical perspective: Sharpening the focus and widening the scope. *The Journal of Applied Behavioral Science*, 50(2), 127–149. <https://doi.org/10.1177/0021886314522322>

**Paradoxes of Collusion in Accounting and Auditing from the Financial Fraud Perspective:
A Conceptual Paper for a Paradigm Shift in Forensic Accounting**

- Lewis, M. W., Andriopoulos, C., & Smith, W. K. (2014). Paradoxical leadership to enable strategic agility. *California Management Review*, 56(3), 58–77. <https://doi.org/10.1525/cmr.2014.56.3.58>
- Lokanan, M. (2015). Challenges to the fraud triangle: Questions on its usefulness. *Accounting Forum*, 39(3), 201–224. <https://doi.org/10.1016/j.accfor.2015.05.002>
- Lüscher, L. S., & Lewis, M. W. (2008). Organizational change and managerial sensemaking: Working through paradox. *Academy of Management Journal*, 51(2), 221–240. <https://doi.org/10.5465/amj.2008.31767217>
- Maas, V. S., & Yin, H. (2022). Finding partners in crime? How transparency about managers' behavior affects employee collusion. *Accounting, Organizations and Society*, 96. <https://doi.org/10.1016/j.aos.2021.101293>
- Manning, G. A. (2005). *Financial investigation and forensic accounting* (2nd ed.). Routledge.
- Marinopoulou, A. (2019). Critical theory: Epistemological content and method. In Liamputpong P. (Ed.), *Handbook of Research Methods in Health Social Sciences*. Springer. https://doi.org/10.1007/978-981-10-5251-4_58
- McGloin, J. M., & Piquero, A. R. (2009). 'I wasn't alone': Collective behaviour and violent delinquency. *Australian & New Zealand Journal of Criminology*, 42(3), 336–353. <https://doi.org/10.1375/acri.42.3.336>
- Melé, D., Rosanas, J. M., & Fontrodona, J. (2017). Ethics in finance and accounting: Editorial introduction. *Journal of Business Ethics*, 140, 609–613. <https://doi.org/10.1007/s10551-016-3328-y>
- Mendis, T. (2012). Analysis of corporate governance theories and their implications for Sri Lankan companies. *University of Kelaniya Journal of the Faculty of Graduate Studies*, 1, 29–46
- Metwally, D., Ruiz-Palomino, P., Metwally , M., & Gartzia, L. (2019). How ethical leadership shapes employees' readiness to change: The mediating role of an organizational culture of effectiveness. *Frontiers in Psychology*, 10. <https://www.frontiersin.org/articles/10.3389/fpsyg.2019.02493>
- Miron-spektor, E., Erez, M., & Naveh, E. (2011). The effect of conformist and attentive-to-detail members on team innovation: Reconciling the innovation paradox. *Academy of Management Journal*, 54(4), 740–760. <https://doi.org/10.5465/amj.2011.64870100>
- Modic, D., Palomäki, J., Drosinou, M., & Laakasuo, M. (2018). The dark triad and willingness to commit insurance fraud. *Cogent Psychology*, 5(1). <https://doi.org/10.1080/23311908.2018.1469579>
- Mohd-Sanusi, Z., Khalid, N. H., & Mahir, A. (2015). An evaluation of clients' fraud reasoning motives in assessing fraud risks: From the perspective of external and internal auditors. *Procedia Economics and Finance*, 31, 2–12. [https://doi.org/10.1016/s2212-5671\(15\)01126-0](https://doi.org/10.1016/s2212-5671(15)01126-0)

- Moisio, O. P. (2013). *Critical theory. Encyclopedia of Sciences and Religions*. https://doi.org/10.1007/978-1-4020-8265-8_1642
- Momeni , N. T. (2017). *The structure of social networks: Modeling, sampling, and inference* [Unpublished doctoral thesis]. McGill University, Montreal, Canada.
- Morales, J., Gendron, Y., & Guénin-Paracini, H. (2014). The construction of the risky individual and vigilant organization: A genealogy of the fraud triangle. *Accounting, Organizations and Society*, 39(3), 170-194. <http://dx.doi.org/10.1016/j.aos.2014.01.006>
- Morrison, G. S. (2022). Advancing a paradigm shift in evaluation of forensic evidence: The rise of forensic data science. *Forensic Science International: Synergy*, 5. <https://doi.org/10.1016/j.fsisyn.2022.100270>
- Mudrack, P. E. (1989). Group cohesiveness and productivity: A closer look. *Human Relations*, 42(9), 771–785. <https://doi.org/10.1177/001872678904200902>
- Mullen, B., & Copper, C. (1994). The relation between group cohesiveness and performance: An integration. *Psychological Bulletin*, 115(2), 210–227. <https://doi.org/10.1037/0033-295X.115.2.210>
- Mui, G., & Mailley, J. (2015). A tale of two triangles: Comparing the fraud triangle with criminology's crime triangle. *Accounting Research Journal*, 28(1), 45-58. <https://doi.org/10.1108/arj-10-2014-0092>
- Murphy, E. (2007). The new forensics: criminal justice, false certainty, and the second generation of scientific evidence. *California Law Review*, 95(3), 721–797. <http://www.jstor.org/stable/20439109>
- Murphy, P. R., & Dacin, M. T. (2011). Psychological pathways to fraud: Understanding and preventing fraud in organizations. *Journal of Business Ethics*, 101, 601–618. <https://doi.org/10.1007/s10551-011-0741-0>
- Narangoda, E. (2010). *A story worth sharing*. <https://www.yumpu.com/en/document/view/40544794/the-case-study-seylan-bank>
- News 1st. (2019, July 14). *Blue Mountain scam: What happens to the victims? Why is there no action?* <https://www.newsfirst.lk/2019/07/13/blue-mountain-scam-what-happens-to-the-victims-why-is-there-no-action/>
- Nguyen, H., & Naufala, K. (2016). *Balancing the tension between knowledge sharing and knowledge protection in coopetition: Empirical study of high-tech companies* [Masters thesis, Umeå School of Business and Economics]. <https://www.diva-portal.org/smash/record.jsf?pid=diva2%3A943695&dswid=-1601>
- Olsen, K. J., Dworkis, K. K., & Young, S. M. (2013). CEO narcissism and accounting: A picture of profits. *Journal of Management Accounting Research*, 26(2), 243–267.