

Remote Work and Fraud: The Case of Bursa*

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Abstract

During the recent pandemic period, the remote work model, which has become widespread as a blessing of technology to humanity, has continued to be implemented by many businesses even after the pandemic. The changes in work models have resulted in various modifications in both businesses' and employees' ways of doing work. One of these changes is that the remote work model has made businesses vulnerable to different fraud risks. This research focuses on employee fraud and examines how the fraud factors (pressure, opportunity, rationalization, competence and arrogance) are affected by the implementation of the remote work model.

The scope of the study includes employees working with the remote work model in Bursa, which is the 4th largest city in Turkey and an important industrial and commercial centre. The survey method was used to measure the changes brought about by the remote work model in fraud elements and employees' attitudes towards fraud. The survey form was answered by 384 individuals working with the remote work model. The data were analyzed using the SPSS software package. One of the outcomes of this study is to determine the impact of the remote work model on employee fraud. Additionally, the relationships between remote work and fraud dimensions will be analyzed to determine if they vary across different sectors. Another important outcome of the study is to determine whether there is a significant relationship between demographic characteristics such as gender, age, education level, etc. and fraud dimensions in the remote work environment.

Keywords: digitalisation, fraud, fraud elements, fraud theory, remote work model

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