Goffman's return to Las Vegas: Studying corruption as social interaction

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Abstract

In this paper, we argue that corruption research can benefit from studying corrupt transactions as a particular form of social interaction. We showcase the usefulness of a theoretical focus on social interaction by investigating online user reports on the website Frontdesktip.com. Through this focus, we can observe users sharing experiences and tips on the best ways of bribing hotel clerks in Las Vegas for attaining room upgrades and other complimentary extras. We employ a logistic regression analysis to examine what factors influence the "successful" performance of this bribery practice. Our study makes a twofold contribution to existing research on corruption. First, on the theoretical level, we show that the typified and scripted character of social interactions can help explain corrupt transactions. Second, on a methodological level, our study showcases online self-reports as a useful data source to observe corrupt transactions in an unobtrusive way.

Keywords

business ethics; bribery; codes of conduct; corruption; online media; social interactions

Introduction

The large-scale Siemens corporate bribery case that erupted in 2006 (Breit, 2010) or the Libor price-fixing scandal in 2012 (Konchar, 2014) remind us that corporate forms of corruption (i.e. forms of corruption involving business representatives as either the bribe-giver or receiver; Argandoña, 2003) continue to be pervasive. Accordingly, a large body of research in management and organization studies has been devoted to studying these forms of corruption by investigating how anti-corruption policies can be applied more effectively. In their extensive review of this literature, Ashforth et al. (2008) argue that existing research tends to place the locus of explanation on either one of two levels. On the individual level, scholars tend to link corrupt practices to agents' limited cognitive capacity to grasp the ethical dimension of such practices. On the systemic (i.e. organizational or national) level, the occurrence of corruption is typically explained by studying the structural conditions that facilitate corrupt practices on a larger scale. However, Ashforth et al. (2008) also highlight that these two dominant approaches cannot fully explain the occurrence of corruption. The authors suggest complementing existing research with theoretical approaches that take into account the situational context of corrupt transactions (see also Morales et al., 2014; Rabl, 2011, 2012), especially in the case of strongly institutionalized practices of corruption where "the strength of the situation may overwhelm individual propensities" (Ashforth et al., 2008, p. 679).

The neglect of social-situational factors in theoretical explanations of corruption, however, is inherently linked to methodological restrictions. Since the subject matter of corruption is rather delicate and is hard to observe directly, most empirical research tends to be dominated by relatively indirect (and reactive) forms of data collection, such as surveys or interviews (Sequeira, 2012). These methodologies, however, can be criticized for being somewhat detached from the actual situational context of corrupt transactions, as researchers

typically rely on participants' perception and recollection of corrupt transactions. As Sequeira (2012) argues, observing corruption more directly on the transaction level would offer a "great promise to enable scholars to test more specific theories of the micro-dynamics of corrupt behavior" (Sequeira, 2012, p. 167).

In this paper, we address the conceptual and methodological shortcomings in corruption research by drawing on theories of social interaction (e.g., Barley and Tolbert, 1997; Clair et al., 2005; Goffman, 1955, 1963). These theories highlight that social interactions tend to follow a "scripted" pattern (Barley and Tolbert, 1997), even if they involve individual actors that are previously unknown to each other. Barley and Tolbert (1997) define scripts as "observable, recurrent activities and patterns of interaction characteristic of a particular [social] setting" (p. 98). As such, scripts can help overcome the inherent uncertainty that is characteristic to social interactions (Gomez and Jones, 2000). In this paper, we demonstrate the usefulness of the social interaction lens by investigating online self-reports of bribery practices on the website Frontdesktip.com. On this website, users share their experiences and tips on the best methods of bribing hotel clerks in Las Vegas, Nevada (USA) in order to get a room upgrade or other complimentary extras. This practice is colloquially referred to as the "$20 sandwich trick." According to Frontdesktip.com, the trick involves "sandwiching" a $20-dollar bill between the documents (e.g., the driver's license and the credit card which the hotel guest hands to the receptionist) and simultaneously indicating that the guest would like to receive a free room upgrade. As we will argue further below, the trick represents an ethically questionable practice that can be interpreted as a particular form of corruption (i.e. a so-called "bribery-tip"; sees Azar, 2007). We understand corruption more generally as the "misuse of an organizational position or authority for personal gain or organizational (or sub-unit) gain" (Anand et al., 2004, p. 40). The self-reports on Frontdesktip.com provide us with a rare opportunity to observe corrupt practices at the transaction level and in their actual situational context. Based on a logistic regression model,

we investigate which factors influence whether or not the practice of bribery is "successful," in the sense that it enables the hotel guest to get a "free" room upgrade. Our findings suggest that the interaction itself and its "scripted" character (Barley and Tolbert, 1997) can help explain the "successful" attempts of the practice described as playing the sandwich trick.

This study makes a twofold contribution to the existing literature on corruption. First, on the theoretical level, we extend existing theoretical explanations of what determines the "success" of corrupt transactions by shifting the locus of explanation to the social interaction itself. Based on our empirical study of the "$20 sandwich trick", we demonstrate that this particular bribery practice gets stabilized and patterned as a social interaction through individual actors' attempts of avoiding the stigmatized and the sanctionable nature of corrupt transactions. Second, on the methodological level, our study shows the usefulness of online self-reports as a data source to empirically study corruption on the transaction level. In turn, online self-reports, while keeping in mind their methodological limitations (e.g., self-selection biases) can open up promising pathways to study the "natural" occurrence of corrupt transactions in an unobtrusive way.

Conceptual shortcomings of corruption research: Neglecting the explanatory power of social interactions

Research on corruption has been growing steadily over the past decades and encompasses various academic disciplines such as organization and management studies (e.g., Ashforth et al., 2008), economics (e.g., Sequeira, 2012), or (political) anthropology and sociology (e.g., Torsello and Venard, 2016). Ashforth et al. (2008) identify two dominant modes of explanation for the occurrence of corruption. The authors mobilize the proverbial "one bad apple spoils the barrel" to explain that extant works attribute the cause of corruption either to "bad apples" (i.e. flawed individuals) or "bad barrels" (i.e. flawed systemic structures). Studies following the "bad apples approach" generally ascribe the locus of explanation to

individual agents and their egoistic motives and/or limited capacities to comprehend the moral dimension of corrupt practices in certain situations (e.g., Butterfield et al., 2000; Weber and Wasieleski, 2001). Research following the "bad barrel" approach tends to place the locus of explanation on the structural or systemic level instead, for instance, by investigating institutionalized structures in certain organizational or national contexts that make the occurrence of corrupt practices more likely (e.g., Kulik et al., 2008; Toffler, 2003).

Ashforth et al. (2008, p. 679), however, go on to argue that extant corruption research simultaneously neglects other forms of explanation. For example, social-situational factors that are neither individual nor organizational-systemic in character can provide stability to corrupt practices nevertheless (see also Jancsics, 2014). The overemphasis in corruption research on either an individual or systemic level is also visible in more specific research on forms of corruption, such as in research on employee fraud (see Dorminey et al., 2012). Within this literature, a large stream of research tends to rely on the classical "fraud triangle" model which dates back to Cressey (1953; for a genealogical overview of the concept, see Morales et al., 2014). The fraud triangle model aims to explain the occurrence of employee fraud through three dimensions: (1) motivation/pressure, (2) opportunity, and (3) attitude/rationalization.

In the fraud triangle model, all three dimensions take the vantage point in the corrupt individual actor (see also the "bad apple" approach, as described by Ashforth et al., 2008). In other words, the model implies a "vision of fraud being caused by morally deviant individuals" (Morales et al., 2014, p. 190). From this angle, individual actors are likely to engage in corrupt transactions when (1) they are *motivated* or feel pressure to do so, (2) when they see the *opportunity* to do so without being sanctioned, and (3) when they find a way of *rationalizing* the corrupt practice as harmless or as the "common way of doing things." These three dimensions share the premise that the locus of explanation lies in the ways of how

individual actors relate to and enact organizational-systemic conditions, such as perceiving the latter as pressures, opportunities, or as means of rationalization. Morales et al. (2014) conclude that the fraud triangle model "promotes a vision of fraud anchored in both the individual and organization, while downplaying the social, political and cultural explanations for fraud" (p. 190). We use the assessment by Morales et al. (2014) as the starting point for developing our line of reasoning that corruption research can strongly benefit from focusing on the patterned and scripted character of corrupt transactions as social interactions (see Warburton, 2001; Jancsics, 2013, 2014). However, we argue that the lack of explanatory focus on social interactions is closely linked to methodological shortcomings in corruption research, as we will elaborate in the next section.

Methodological challenges of studying corrupt transactions in their situational context

Due to the delicate and covert nature of corruption as an empirical phenomenon, researchers naturally face challenges when it comes to directly observing instances of corruption in their actual social-situational context (Cole and Tran, 2011). One consequence of this complication is that *indirect* and *reactive* modes of data collection prevail in this research area (see Sequeira, 2012). Accordingly, a large part of research on corruption tends to rely primarily on survey-based methodologies (e.g., Halter et al., 2009; Venard, 2009; Venard and Hanafi, 2008). For instance, Transparency International's widely used "Corruption Perceptions Index" (Davis and Ruhe, 2003) is based on perceptions of corrupt behavior as reported in questionnaires. This index forms the basis of a substantial number of cross-country studies on corruption (e.g., Getz and Volkema, 2001; Lindstedt and Naurin, 2010). However, scholars have recently expressed doubts about the ability of respondents to identify and reliably assess and report corrupt behavior (e.g., Lambsdorff, 2006; Sequeira, 2012). Moreover, survey-based corruption research is often beset by the social desirability bias leading to the tendency of respondents to answer questions in a manner that will be viewed positively by third parties (Bernardi et al., 2003).

Recently, corruption research has moved towards *more direct*—even if still *reactive*—forms of studying corruption. In this context, we can distinguish two main research traditions that have advanced a more direct observability of corrupt behavior. First, studies from the field of *economics* have made laudable efforts in employing more direct methodologies. For example, Cole and Tran (2011) argue a more thorough observation of corruption can be accomplished by collecting data on documented bribe payments from internal records of business firms. Studies from the behavioral economics tradition that investigate corrupt behavior in laboratory experiments provide an even closer direct observation of corrupt transactions. For instance, Rabl (2011) examined in a laboratory setting how situational variables (such as the amount of a bribe, time pressure, or the degree of abstractness or concreteness in a code of conduct) influence whether or not an individual accepts a bribe offer. However, while such studies make it possible to observe empirically corrupt transactions at the micro-level, the external validity and the generalizability of their findings from the lab to real-world settings is questionable. Such shortcomings are tackled, in turn, by other innovative studies within the behavioral economics tradition that are based on field experiments (e.g., Armantier and Boly, 2011; Bertrand et al., 2007) or other forms of field observations. For example, Olken and Barron (2009) "shadowed" truck drivers who regularly had to give bribes to pass access-controlled areas in the Aceh region of Indonesia. This research involved sitting next to truck drivers in the cabin and observing their behavior when passing each control post. This study allowed the researchers to understand the complex pricing schemes that various officials, such as police officers and customs officials, apply in the context of bribery.

A second stream of research that employs more direct forms of studying corruption stems from *social anthropology* (for a recent overview, see Torsello and Venard, 2016). These studies usually adopt qualitative methodologies, such as ethnographic research, in order to gain an in-depth understanding of cultures of corruption that are prevalent in certain

national or organizational settings. However, most of these studies explore corruption in developing countries (e.g., Blundo, 2007; Blundo and de Sardan, 2006) and thus cannot fully explain the occurrence of corruption in developed countries, especially in corporate contexts (Aragonda, 2003).

Overall, we acknowledge the important steps that have been made over the past years towards making more direct observations of corrupt practices possible, especially in those streams of the literature that are based on experiments or ethnographies. However, many of these methodologies furthermore raise the problem of reactivity. In other words, ethnographic studies, surveys, interviews, participant observations, or field experiments, have the inherent tendency of influencing the very subject matter they seek to study, thus producing inaccurate or even artifactual accounts of social reality (see Hammersley and Atkinson, 2007). While it is hard to determine precisely the amount of such biases (and in some settings they might even be negligible), relying on methods that avoid direct interferences with the study subject is the best way to avoid this type of inaccuracies. Accordingly, we argue that research on corruption can benefit from unobtrusive methodologies that allow for approximating actual instances of corruption without causing such reactivity.

Theoretical perspective: Studying corrupt transactions through a social interaction lens

In order to more thoroughly address the conceptual and methodological shortcomings in corruption research, as identified above, we explain the occurrence of corrupt transactions by conceptualizing them as a specific form of social interaction. As Warburton (2001) notes: "Corrupt transactions occur between actors as the result of social interaction. For corrupt transactions to occur there must be communication between two or more individuals" (p. 222). Research on social interactions has a long-standing history in sociology and social psychology, particularly in the tradition of the classical works by sociologist Erving Goffman (e.g., Clair et al., 2005; Goffman, 1955, 1963). Research from a social interaction perspective has been influential in organization and management studies more generally, as well (e.g., Barley and Tolbert, 1997; Clair et al., 2005; Seidl, 2005).

While social interactions in principle give participants some room for maneuvering (Luhmann, 1992; Seidl, 2005), they nevertheless tend to follow a strongly patterned, "ritualized" or "scripted" character, at the same time (Barley and Tolbert, 1997). This links back to the works of Goffman on social interactions: "Whenever the physical possibility of spoken interactions arises, it seems that a system of practices, conventions, and procedural rules comes into play which functions as a means of guiding and organizing the flow of messages" (Goffman, 1955, p. 239). The need to learn what actions are appropriate in certain social situations and in what order is especially pronounced in social interactions amongst unknown participants (e.g., a job interview or the first dinner with potential in-laws). Such shared typifications have an important orientation function and help individual actors to overcome the "pervasive uncertainty with respect to the actions and expectations of other actors" (Jagd, 2007, p. 78). Furthermore, theories of social interactions shed light on the self-legitimizing character of social interactions in order to explain their institutionalization. In other words, the successful performance and recurrence of a social interaction typically

fosters its own legitimacy and justification (see Barley and Tolbert, 1997, p. 94; Gomez and Jones, 2000, p. 702).

In a next step, we discuss the characteristics of corrupt transactions as a particular form of social interaction. First, corrupt transactions tend to involve *face-to-face* interactions, at least when the transaction participants make their initial contact: "[…] corrupt approaches are usually made in face to face meetings where as much non-verbal information can be conveyed and received in what is a highly complex social interaction" (Warburton, 2001, p. 225; see also Olken and Barron, 2009). Second, while the face-to-face character of corrupt transactions helps participants ensure mutual trust and reciprocity, the participants always face the risk of *social sanctionability and stigma* (e.g., through observation by third parties or whistleblowing; see Lambsdorff and Frank, 2011). This, in turn, creates the necessity of secrecy during corrupt transactions: "Corrupt transactions are by definition sanctionable. If they are sanctionable, whether legally or otherwise, those that participate in them know they must keep such participation secret from others" (Warburton, 2001, p. 224). Hence, the question arises how do individual actors ensure the occurrence of "successful" corrupt transactions and overcome the risk of sanctionability and stigmatization.

Based on the insights by Goffman (1955; 1963) and his followers (e.g., Clair et al., 2005), we can identify three generic strategies of stigma avoidance in social interactions that are applicable to the specific case of corrupt transactions. (1) The primary route to avoid social stigma is to closely follow the "scripted" (Barley and Tolbert, 1997) character of social interactions. In the particular context of corrupt transactions, the necessity to "follow the script" is closely linked to the stigma avoidance strategy of *concealment* (Goffman, 1963). Case in point, through the use of a cover, the initiator of a corrupt transaction can signal to their counterpart that they are familiar with the "rules of the game." In this regard, a corrupt transaction creates "[…] the need for corrupt agents to learn a specific linguistic code, a com-

mon jargon, that better allows them to better camouflage their illegal dealings" (Della Porta and Vannucci, 2012, p. 236). (2) Another strategy of stigma avoidance is called *passing* (Goffman, 1963), which means to attach a sanctionable practice to another, more favorable attribute. In the context of corruption, this may involve reframing a corrupt transaction as facilitation payment (Argandoña, 2005), tip (Azar, 2007), or linking the reason for giving a bribe to other (harmless) attributes in the aim to evoke "altruistic" forms of corruption (Hollinger et al., 1992; Simmons, 1999). (3) A third strategy of stigma avoidance is the proactive relationship management by means of socializing or *bonding* (Goffman, 1963). This strategy aims at establishing a strong bond amongst a small group of confidants. This may involve small talk or gossiping. In the context of corruption, strategies like this have been described by Jancsics (2013) as a form of a "mating dance" in which transaction partners first engage in an informal social interaction to seek out each other's motives and trustworthiness before the actual corrupt transaction takes place.

In the next three sections, we first outline the rather special case context of our empirical study. Second, we describe the methodological approach we have employed. Third, we present the findings of our empirical study.

The "$20 sandwich trick"

Case context

In this study, we investigate corrupt transactions as social interactions by exploiting self-disclosure in online media as a new and potentially rich data source. New forms of user-generated online media, especially social media (e.g., Facebook, forums, or weblogs), provide platforms on which users can write, often anonymously, about ethically questionable business practices, either to apportion blame, or as "whistleblowers," or to boast of one's prowess, or simply for pragmatic reasons, such as sharing their experiences. These web-based platforms

create new forms of transparency that make it possible to observe practices that were previously unobservable (Crowley, 2012).

As Argandona (2005) argued, management and organization scholars tend to focus primarily on cases of "grand" or large-scale corruption while overlooking small-scale and mundane "petty" forms of corruption or ethical transgressions. In order to illuminate and further explore our theoretical considerations, we chose to study petty forms of corruption in the context of the practice known as the "$20 sandwich trick", as made visible by the website Frontdesktip.com (and related websites such as Twentydollartrick.com or Vegasmessageboards.com). On Frontdesktip.com, users share their experiences about how and where in Las Vegas, Nevada (USA), one can get a hotel upgrade for a comparably small "tip" of $20. In the common variant of the trick, hotel guests place a $20 bill between their credit card and their ID or driver's license, hand the "sandwich" to the receptionist at check-in and simultaneously request a complimentary upgrade. If the receptionist spots the money and understands its tacit purpose, they will typically pocket the "tip" and try to upgrade the booking or at least provide the guest with extras that were not purchased. In our dataset, the sandwich trick fails in 22 percent of the reported trials. Here is one example of a user report of a "successful" trial of the "sandwich trick" at Frontdesktip.com:

Room Booked: Queen South Tower
Room Upgrade: King Jr. Suite North Tower Strip View
Hotel Clerk: Male / 36
Check-In: 2010-06-08

Love This! Flag This!

Jackpot! LasVegas-J Got A Bally's Room Upgrade

I had contemplated trying the $20 Sandwich for several days prior. I finally decided on the plane flight over that I would give it a try. I was checking in with 2 other couples, but I didn't tell them about the $20 sandwich (just in case it didn't work). There were 6 check-in attendants working. I wasn't able to target a specific one, but was greeted by a 45ish male. I immediately commented on how nice it was to back in this hotel, and how I had celebrated other anniversaries here (in reality, I had only been there once before). the Attendant asked for my driver's license and Credit Card. I slid the $20 sandwich over, and before releasing the sandwich I asked "Are there any complimentary upgrades available"? He immediately knew what I was talking about. He nodded his head, placed my sandwich under the counter on the keyboard and began typing away. Within a few moments, he handed my my DL and CC back. We were upgraded to a King JR Suite in the North Tower. Well worth the $20. My travelling companions simply asked for an upgrade, and landed up paying about $80 more for the same room that I got for $20. I will definitely use this again.

The strength of this dataset, as we believe, lies in providing us with a large number of descriptions of a corrupt practice at the transaction level, including further contextual information on the social interaction between the bribe-giver (the hotel guest) and the bribe-receiver (the hotel clerk). Furthermore, the publicly available dataset has advantages in

allowing for an unobtrusive investigation of user reports of small-scale corruption and for studying the success of certain patterns of interaction. Datasets like this, i.e. which allow for a peek through the keyhole into corruption as social interactions, can help tackle both the theoretical and the methodological shortcomings in corruption research, as identified above.

Tip or bribe?

There are several reasons for considering the "$20 sandwich trick" as an act of bribery, rather than as a normal, legal and socially acceptable form of tipping. Below, we outline the five most important indications of bribery in this case:

Prospective payment. The customer typically hands the "sandwich" to the hotel clerk *before* receiving the service or upgrade. Torfason et al. (2013) argue that *retrospective* payments intended to reward good service, i.e. when the gratuity follows the rendering of a service, ought to be considered an acceptable form of tipping; in contrast, *prospective* tipping, or when the gratuity precedes the rendering of a service, tends to be regarded as a form of bribery.

***Expectation of direct reciprocity*.** The payment of the $20 for a prospective service implies an expectation of direct reciprocity. That is, hotel guests hope to receive an upgrade to a better hotel room or other extras that are normally paid for in return for their generosity. However, this practice stands in stark contrast to the established practice of retrospective tipping: "a true tip does not involve immediate reciprocity" (Udoidem, 1987, p. 616).

Hidden performance. Usually, the hotel guest hands the money to the receptionist covertly. This is a strong indication that hotel guests are at least uncertain as to whether their act is ethically sound or not. This ethical uncertainty is also evident in the comments of several user reports on Frontdesktip.com—here are two examples from our data (own emphases added):

> The clerk spotted the cash immediately and promptly removed it and stuck it in plain view on top of the counter [...]. I got the distinct feeling that her *deliberate placement of the bill in such plain view* and in such a quick fashion was her way of telling me "this is

not going to happen and *I want nothing to do with this money*." (Statement by hotel guest on Frontdesktip.com)

It's better to start a conversation that will make the worker comfortable with helping you […]; *the $20 sandwich can give the wrong idea (bribe?)* and blow any chance of an upgrade. (Statement by hotel guest on Frontdesktip.com)

Violation of fiduciary duties. Typically, Frontdesktip.com users report that most hotel receptionists tend to put the money directly in their pockets. Therefore, we can presume that in these cases neither their employers nor the tax authorities have received a share of the money. In line with James (2002), we argue that such cases can be seen as a direct violation of the fiduciary duties that an agent (in this case, the receptionist or his or her supervisors) has towards the principal (in this case, the hotel owners). As James (2002, p. 211) concludes, if the agent pockets the money or is unwilling to write a receipt, then "it is, by definition, a bribe and therefore, by definition, unethical." This echoes Azar's notion of "bribery-tipping:"

> Generally, I categorize tips in advance as bribery-tipping when someone else (either other consumers or the employer) is hurt as a result of what the worker does, and as tipping-in-advance otherwise. […] Bribery-tipping is paying for something that is socially undesirable: getting [preferential] treatment without justification at the expense of others. (Azar, 2007, p. 258)

Azar (2007, p. 259) explicitly uses the example of paying hotel staff informally a small sum in exchange for a free room upgrade to illustrate the practice of bribery-tipping:

> Another example for bribery-tipping in which the employer is hurt rather than other customers is when a guest tips the reservation manager to get a free upgrade of a hotel room. The owner of the hotel would prefer to sell the better room for a higher price rather than giving it as a free upgrade, and is hurt by the tipping transaction. As with other cases of bribery, both the giver and the taker (the consumer and the worker) can be blamed.

The Frontdesktip.com user reports provide mixed evidence on whether the trick is generally tolerated or not by different hotel managements. The next two examples from our data indicate that at least some Las Vegas hotel owners do not tolerate the "sandwich trick" (own emphases added):

> Please do not refer to clerks by name or description. We will get fired at worst, and stop accepting tips at best. We like to accommodate guests, but *please don't blow it for us by disclosing our identity on this sit*e. (Statement by receptionist on Frontdesktip.com)

> I know another check in guy at [hotel name], he told me if they are caught taking a $20 from a sandwich and then upgrading a guest, they will get fired. If they upgrade a guest and then the guest hands them a $20 and say's "thank you for the great service" it is ok. (Statement by hotel guest on the website Vegasmessageboards.com)

Nevertheless, even if hotel managers and direct supervisors may tolerate this practice in some instances, the employees who receive the bribe, and any potentially complacent managers, still violate their fiduciary duty towards the hotel owners and shareholders. This argumentation can be further expanded by drawing on the ethical considerations by Heath (2006). In this view, the participants in corrupt transactions also tend to violate their responsibility vis-à-vis society at large and the more general well-functioning of markets. In other words, the practice of "bribery-tipping" (Azar, 2007) lets one of the fundamental values erode that make capital markets possible; that is, the belief that agents will act in accordance with what principals want.

Dissemination of the practice. A possible objection to the classification of the "$20 sandwich trick" as bribery is that this practice may be acceptable within the bounds of the specific Las Vegas context. In other words, hotel owners might tolerate the practice of clerks' offering free upgrades for hotel rooms on the grounds that hotel guests may spend more on gaming and thus the owners might benefit from increased casino revenues (Petrillose and Brewer, 2012).

However, while the user reports on Frontdesktip.com concern only Las Vegas hotels, there is evidence that recently this practice started to spread beyond "Sin City." For instance, we can find reports that people now use this trick successfully in hotels located in other US cities as well as getting upgrades when renting a car (e.g., see the website Thetwentydollartrick.com).

In line with Azar (2007), we classify the "$20 sandwich trick" as a form of "bribery-tipping" and as such as an ethically questionable practice. We argue that the user reports on Frontdesktip.com are a particularly valuable data source for corruption researchers, as the individual who takes the less ethically questionable decision, i.e. the hotel guest using the trick, is the one who reports on Frontdesktip.com about the success or failure of their trial. This setup reduces to a large extent the problem of social desirability often tied to studying corruption at the transaction level because at the point of decision making, the receptionist does not know if this particular guest will later put a report on Frontdesktip.com. We also assume that there is no incentive for guests to under-report or over-report successes because we cannot see any strong benefit from such behavior. Consequently, we believe that the main variable of interest in our study, i.e. the trick's success as a reflection of individuals' bribe-giving and bribe-taking behaviors, is comparably reliable.

Methodology

Dataset and Sample

In this study, we examine which factors determine the success of the "$20 sandwich trick" as a corrupt social interaction (so-called "bribery-tipping"; Azar, 2007). Our dataset consists of self-reported descriptions of the "sandwich trick" which involves covertly handing money to hotel staff and at the same time asking for a complimentary hotel room upgrade during check-in as self-reported on Frontdesktip.com. This website can be considered as the main site for describing the "sandwich trick" and presents user reports in a standardized format. Specifically, these user reports typically contain some information on when and at which

hotel the trick was tried, as well as on the success or failure of the "trick." Furthermore, most entries indicate the hotel employee's gender and estimated age, as well as the category of room that was initially booked and the category of room the guest was upgraded to, if at all. The raw dataset contained 1,229 observations. Having excluded observations with incomplete data, we ended up with a final dataset of 886 "sandwich trick" attempts.

Methodological Approach

Our dataset provides us with a rare opportunity to study a corrupt practice at the transaction level (see also Sequeira, 2012). Furthermore, the high number of observations enables us to employ (logistic) regression analyses in order to examine what factors can best explain the trick's "success." However, at the same time, there is a shortcoming of empirical research and direct observations on corrupt transactions and especially the practices of "bribery-tipping" (Azar, 2007) as social interactions, thus far. Therefore, we ascertain that the empirical phenomenon requires an exploratory approach that not only includes deductive but also inductive modes of reasoning (Ketokivi and Mantere, 2010). This methodological approach is in line with our theoretical focus on the situational context of corrupt transactions as an explanatory factor for their "success." Hence, our approach requires distilling explanatory factors for the model inductively, i.e. based on the empirical material at hand (what Ketokivi and Mantere, 2010, call "contextualization"). In this regard, our study aligns with prior works that have combined exploratory approaches with regression analyses (e.g., Clark and Allen, 2004; Jex and Gudanowski, 1992; Martinez and Williams, 2014).

In line with these considerations, we have opted for what is called an "abductive" research strategy. Abduction involves back-and-forth movements between a (theoretical) body of knowledge and an (empirically) observed phenomenon (Vásquez et al., 2016). This research strategy is also known as "inference to the best explanation" or, in short, IBE: "In IBE the researcher selects the 'best' out of a short list of plausible explanations based on

considerations of epistemic virtues, such as simplicity or novelty" (Ketokivi and Mantere, 2010, p. 319). We followed the research strategy of abduction to develop a theoretical model to explain the "success" of the $20 sandwich trick. Abduction seemed most appropriate as it combines data-driven, inductive reasoning (based on variables that are derived from the situational context of this specific corrupt transaction) with theory-driven, deductive reasoning (e.g., the stigma avoidance strategies by Goffman, 1963, or the fraud triangle model by Cressey, 1953) in an iterative way.

Dependent Variable

In line with our research question, the main dependent variable is the "success" of the "sandwich trick." It takes the value 1 if the outcome was successful and resulted in a complimentary room upgrade (or other additional complimentary services), and 0 otherwise.

Independent Variables

Our abductive research strategy led to the inclusion of three sets of variables within our logistic regression model (plus a number of control variables). The first two sets of variables are in line with established studies of corruption by covering two dimensions of the classical Fraud Triangle model (Cressey, 1953; Morales et al., 2014): variables of *motivation* and variables of *opportunity*. While the fraud triangle model includes individual actors' *rationalizations* as the third dimension of the triangle, our analytical model represents a social-interaction-focused modification of the model (see also Morales et al., 2014). In particular, we assume that the locus of rationalizations and legitimations lies within the social interaction itself (see also Gomez and Jones, 2000). In line with this theoretical focus, we have inductively generated a third set of variables that captures the specificities of the "sandwich trick" as a social interaction in order to shed new light on the rationalization

dimension. In the following, we describe the operationalization and measurement of the three sets of variables as well as the control variables in more detail.

(1) Variables on Motivation

Tip Size. In line with earlier studies on corrupt transactions (e.g., Rabl, 2011, 2012; Svensson, 2003), we include the size of the bribe as one key factor of motivation. On the one hand, one can assume that a higher bribe is more attractive for the recipient of the bribe and thus would serve as a motivating factor (Svensson, 2003). On the other hand, the relation between the size of the bribe and the success of the corrupt transaction may be non-linear and may equal an inverted U-shaped form instead. This is because, as Rabl (2012) asserts, "[c]orruption involving high bribes is judged as more unethical than corruption involving low bribes" (p. 13). In our data, the precise amount of the tip varied slightly. To capture these variations we introduced the variable *tip size*, which indicates in US dollars the precise amount that was used in an attempt to play the trick. If no amount was specified, we assumed the tip to be $20, given that this was the established and recommended amount used in the "sandwich trick."

Unemployment rate. As a further factor that may influence the hotel clerks' willingness to accept small bribes, we coded the average monthly *unemployment rates* in Las Vegas (Bureau of Labor Statistics, 2013). In our study, the average unemployment rates are used (as similarly done by other corruption studies such as Mocan, 2008, or Svensson, 2003) to cover the specific economic conditions at the time of the visitor's stay in Las Vegas and serve as a proxy for the risk associated with accepting the $20 "tip." Increased unemployment rates are expected to influence the trick's probability of success negatively in that they lower the motivation of an employee to risk potential punishments, in particular losing one's job, for accepting such bribes. Nonetheless, a competing line of explanation could be to assume that high unemployment rates combined with a tense job market can also serve as motivation for hotel clerks to pocket as much money as possible.

(2) Variables on Opportunity

As a second set, we include variables that capture the dimension of opportunity. In the context of our study, the opportunity dimension relates to the hotel clerks' presumed degree of discretion in giving a complimentary upgrade when accepting the $20 tip.

Room Occupancy. We coded the average monthly *room occupancy* rate in Las Vegas hotels (as provided by the website HVS, 2012) in order to capture whether or not rooms are scarce at specific points in time. This in turn, may negatively affect the likelihood of the trick's success.

Peak Day. We also coded a set of variables that captured the conditions in which the hotel clerk was operating at the time the guest checked in. For example, we recorded whether the guest checked in on a *peak day.* The peak day takes the value of 1 if the check-in date falls on a Friday or Saturday which are usually the busiest nights in the Las Vegas hotel business.

Check-In Time. We also included dummies for the check-in timeslot, i.e. morning (6 a.m. to noon), afternoon (noon to 4 p.m.), late afternoon/early evening (4 p.m. to 8 p.m.), or late evening (after 8 p.m.). We used the late evening check-in as our reference category. The check-in timeslot provides us with some information on room availability and thus may have a bearing on the trick's success. Our argument is that most guests who are arriving in the morning hours may enjoy a larger flexibility of the hotel employee carrying out upgrades and thus have higher chances of being successful.

Specificity of the Code of Conduct. Finally, we include in the set of opportunity-related variables the degree of organizational control. While we lack systematic information (except from anecdotal evidence in the reports on Frontdesktip.com) about the degree to which hotel managers try to inhibit the $20 sandwich trick practice, we were able to collect the codes of conduct of some hotels in the dataset that is, in case they were accessible online. At some

hotels, the code of conduct specifies the amount of money that is considered unacceptable and states that even small amounts of money could be potentially considered a bribe. We used a dummy variable to capture the *specificity of codes of conduct* with a value of 1 denoting that even small amounts of money are mentioned as ethically problematic. The inclusion of this variable is in line with earlier studies on corrupt transactions which have measured the degree of abstractness or specificity of the code of conduct (e.g., Halter et al., 2009; Rabl, 2011).

(3) Rationalization Through the Social Interaction

To capture social interactions, we included in our model variables that cover the actions and selections made by the participants in the social encounter in the "sender" role (i.e. the hotel guest as bribe-giver) or in the "receiver" role (i.e. the hotel clerk as bribe-receiver).

Interaction role of the bribe-giver. To cover the "sender" or "bribe-giver" side of the social interaction, we included variables that cover to what extent hotel guests followed the scripted "standard procedure" of the trick (as described on Frontdesktip.com). In turn, the standard procedure comprises of two main elements: (1) A *covert hand-over* of the bribe (i.e. the "sandwich"); and, (2) when handing over the "sandwich," asking the hotel clerk the *standard question* (as recommended on Frontdesktip.com): "Would you have any complimentary room upgrade available?" In the following, we describe in more detail how these two elements of the social interaction entered our model.

Open hand-over. We used a dummy variable to keep track of whether the money was reported as handed over to the hotel clerk covertly (0), or as described in the standard procedure of the trick, openly (1).

Congruence with the standard question. Furthermore, we captured the information conveyed by the guest to the hotel staff during check-in. We decided to do so because hotel guests often deviated from asking the standard question (or added further information), presumably in the

hopes that this would increase the probability of the trick's success. Interestingly, these different variants of playing the trick also exhibit similarities to the stigma avoidance strategies by Goffman (1963) described previously. Overall, we coded four different variants of the guests' key question:

(1) *Standard question.* Straight away, the guest asks hotel staff about the possibility of a free upgrade, as Frontdesktip.com recommends. This standard variant of "playing the trick" is similar to what Jancsics (2013) has described as the communication strategy of "ask it openly" (in his study of corrupt transactions in the former Soviet Union countries). This variant is our reference category.

(2) *Small talk and politeness (stigma avoidance strategy of bonding).* In this variant of "playing the trick," the guest is especially polite and engages in prolonged small talk before asking about the possibility of a free upgrade. We can assume that the hotel guest engages in small talk with the aim of establishing a close emotional connection with the hotel clerk. This modification of the "sandwich trick" exhibits similarities to what Goffman (1963) had described as the stigma avoidance strategy of "bonding." Furthermore, it links back to what Jancsics (2013) described as the "mating dance" that is common to corrupt transactions.

(3) *Special occasion (passing).* Many hotel guests seem to believe that their chance of getting an upgrade increases if they claim they are celebrating a special occasion, such as their honeymoon, wedding anniversary, birthday, graduation and so on. This belief reflects the assumption that hotel employees will find it easier to justify the upgrade to their supervisors due to a special occasion. This variant of "playing the trick" exhibits similarities to the stigma avoidance strategy of "passing" (Clair et al., 2005; Goffman, 1963) in that it includes reframing the corrupt transaction as a form of altruism (Hollinger et al., 1992; Simmons, 1999).

(4) *"Silent" handover (concealment).* Some hotel guests did not pose any questions to staff but simply handed the hidden tip as described above in a "silent" way. The guests seemed to assume that, since the trick is so well known, as soon as the hotel clerk discovered the hidden money, they would know why it had been offered in the first place and act accordingly. This variant of "playing the trick" comes closest to the stigma avoidance strategy of "concealment" (Clair et al., 2005; Goffman, 1963). We deem the successful application of this strategy as the strongest indication for the "scripted" character (Barley and Tolbert, 1997) of the sandwich trick as a social interaction because it requires that both interaction partners are aware of the typical performance of the trick and silently agree on the transaction, i.e. without that the utterance of verbal information being necessary.

In order to facilitate the subsequent statistical analysis we created dummy variables for each of the four question types described above. As mentioned previously, the standard question is our reference category and hence its dummy has been excluded from the estimations.

Interaction role of the bribe-receiver. Furthermore, to reflect the (bribe-) receiver side of the social interaction, we included two dummy variables that capture the extent to which the hotel clerk interpreted the trick correctly. The first variable, *unfamiliarity with the trick*, measures whether the employee was familiar (0) or unfamiliar (1) with the trick, according to the hotel guest's report of the transaction. The variable was coded 1 when there was a clear indication in the report that the employee claimed or behaved in a way signaling that he did not know the trick (see this example from our data: "A foreign clerk, she did not know what the $20 was for, I asked for upgrade she said no, I'm on camera. She was very confused. Did not work at all"). The second variable, *desk money*, took the value of 1 if the hotel clerk placed the money in plain sight on the desk while completing the check-in, which indicates that the attempt at bribery has been either misunderstood or rejected.

(4) Controls

Finally, we coded a set of control variables, such as the gender of the hotel clerk and guest. While users on Frontdesktip.com do not indicate their gender explicitly, the headlines of the entries state for example "Jackpot! Jim got an upgrade at Bellagio." From the name, we derived a judgment about the gender (wherever possible). While we agree that this is not the most precise measure, we believe we were able to code the gender of the guest fairly accurately from this information. While the gender of the guest variable was not used in the final model, we did use this information to compute a dummy variable that indicated gender congruence between employee and guest. We also recorded the *age of the hotel employee* as estimated by the hotel guest. One assumption is that older individuals might be less dependent on extra money and take their fiduciary duties more seriously than younger employees would take. Thus, we reason that the trick's success rates may depend on the age of the employee. Finally, we controlled for hotel quality (measured in *hotel stars* and *average minimum price per night per hotel,* as recorded by the website Vegas.com) and hotel size (*number of rooms*). Higher hotel quality may point towards stricter rules and stronger enforcement mechanisms and thus might affect the success rate negatively. In contrast, hotel size is linked to the availability of potential upgrades and thus relevant in our context, as well. The above rationales for the inclusion of control variables are in line with recommendations by Bernerth and Aguinis (2016) or Becker et al. (2016) on how to select control variables in empirical settings where there is little theoretical guidance from prior research.

Findings

Descriptive Statistics

The descriptive statistics are displayed in Table 1. In total, we had information on 886 attempts of the sandwich trick. Some variables are correlated, so we checked for multicollinearity using variance inflation factors (VIF) when we ran the regression analysis.

Insert Table 1 about here

Regression Results

We employed logistic regression analysis because the dependent variable is binary (1 for success, 0 otherwise). This allowed us to analyze which variables are associated with an increased (or decreased) probability of the trick's success. Table 2 displays the results. To facilitate interpretation, the results are displayed as odds ratios, indicating a higher probability of success for values larger than 1. For example, the odds ratio of 1.96 for the late afternoon check-in timeslot means that guests checking in at this time and playing the trick are 96 percent more likely to be successful with the sandwich trick than guest checking in after 8 p.m. (which is our reference category).

Insert Table 2 about here

As a robustness check, we computed four different models (see Table 2). Model 1 includes the motivation-oriented variables only. Model 2 adds the opportunity-related variables and

model 3 adds the interaction related-variables which are the ones of primary interest here. Ultimately, model 4 includes the control variables.

Overall, all models exhibit good fit with the data and do not seem to be affected by multicollinearity. They also pass the Hosmer–Lemeshow test as Table 2 indicates. Model 4 delivers the best performance with a McKelvey and Zavoina's R-squared value of 0.219. The mean VIF is 1.39 and the largest single VIF is 2.95. Thus, there is no significant reason to be concerned about multicollinearity.

Insert Figure 1 about here

Our analysis produced a number of insightful findings that we have depicted in relation to the three dimensions of the fraud triangle model (see Figure 1). First, with regard to the variables reflecting the *motivation* corner of the fraud triangle, the *tip size* turned out to have a small negative significant effect on the success of the trick in the full model. In other words, higher bribes did not typically increase the likelihood of the trick's success. For the sake of robustness, we ran an additional analysis from which we excluded one single outlier, where the tip—according to the user—was $400.This removed the weak significance of the *tip size* variable, but all other results remained stable in this variant. Additionally, the unemployment variable remains non-significant in all specifications, implying that the general economic conditions do not affect the trick's likelihood of success.

Second, the variables reflecting the *opportunity* corner of the fraud triangle exhibit some interesting effects. Particularly noteworthy are the results in relation to the *specificity of code of conduct* variable. In models 2, 3, and 4–and counter to our intuition–in cases of a more specific code of conduct which outlined that receiving small bribes was ethically

unacceptable, the likelihood of the trick's success *increased*. All odds ratios take values above 1 and are strongly significant. We also found that the chances of guests' getting an upgrade by means of the trick increased when they checked in between 4 p.m. and 8 p.m. *(Check-in: Late Afternoon/Early Evening* = 1.962, $p<0.01$). This is also indicated by the odds ratios being above 1 and strongly significant in all specifications.

The most important finding, however, relates to the results on the scripted character of interactions reflecting the *rationalization* corner of the fraud triangle. In our study, the variables that captured the ritualistic and scripted character of the "sandwich trick" as a social interaction between a guest and the hotel receptionist indeed proved to have a strong association with the success of the trick.

Interaction role of the bribe-giver. First, we analyzed whether the trick was performed in its conventional variant. That is, whether the request for an upgrade in exchange for a "bribery-tip" (Azar, 2007) was made *covertly* by means of the money "sandwich," or if the money was handed to staff *openly*. Unsurprisingly, the chances of success proved significantly lower in cases where the bribe was offered openly (0.377, $p<0.05$). The odds ratio is significant, but takes a value smaller than 1 indicating worse odds.

Furthermore, our findings show that the kind of information that the hotel guest provides to staff when asking for the complimentary upgrade as part of the sandwich trick performance seems to make a difference. We compared typical variants of the trick's performance with the standard variant. More precisely, we compared the modes of using small talk or making a reference to a special occasion to ask for an upgrade, or handing the tip "silently" (i.e., without providing any verbal information that could be regarded either as small talk or as an attempt to justify the request for a free upgrade) with the mode of simply asking the question "Is there any complimentary room upgrade available?" (or slight variations thereof) when handing over the "sandwich."

We found that compared to the standard variant of performing the trick, the likelihood of success was increased when the standard question was combined with either small talk (9.998, $p<0.1$) or a reference to a special occasion (3.768, $p<0.05$). The odds ratios are above 1 and significant indicating better odds for the small talk and special occasion variants of the trick. Most importantly, however, the likelihood of the trick's success was also increased even when the money was handed "silently" to staff (1.596, $p<0.05$). The odds ratio is above 1 and significant. Evidently, in successful cases, hotel staff members were so familiar with the "trick" that it was unnecessary for guests to ask explicitly for an upgrade.

Interaction role of the bribe-receiver. Finally, we examined whether or not the hotel clerk understood the implicit meaning of the "sandwich." As expected, the likelihood of the trick's success significantly decreased in cases where employees explicitly showed that they were unfamiliar with the trick (0.152, $p<0.01$) or placed the money in the open (what we called "desk money"), where it would be visible to others, including supervisors (0.407, $p<0.01$). In all these cases the odds rations are below 1 indicating that these variables are associated with worse odds of success in our dataset.

Finally, most of the control variables, i.e. employee age, hotel stars, average room price, and number of rooms, did not display a significant association with the trick's success. The exception is our gender congruence dummy where the odds ratio is larger than 1 and highly significant (1.770, $p<0.01$). The results indicate an increased likelihood of receiving a complimentary upgrade when guest and hotel employee are of the same gender.

Discussion and Conclusion

The empirical findings of our study include several indications that the "successful" performance of corrupt transactions can be explained by the typified and scripted character of the social interaction itself (see also Jancsics, 2013, 2014; Warburton, 2001). First, as our

study has shown, offering a larger tip did not increase the success of the "sandwich trick." From this, we can conclude that the sum of $20 is a defining aspect of "bribery-tipping" practice, at least in the Las Vegas hotel context. Thus, the sum of $20 seems to serve as a constitutive and standardized element of the social interaction that can provide actors with orientation in a situation of ethical uncertainty (see Gomez and Jones, 2000; Jagd, 2007).

Second, the set of variables in our model that relate to the social interaction itself were found to be significantly associated with the trick's chances of success. For example, and expectedly, handing the bribe covertly as part of the sandwich, rather than openly proved crucial to the successful performance of the practice. Again, this finding can be interpreted as supporting evidence for the typified and scripted character of the bribery practice and as an indication that the actors seem to perceive the trick at least as ethically questionable. Otherwise, there would be no reason to hide the money in form of the "sandwich."

Third, in the social interaction, the hotel guests employed communication strategies that can be seen as similar to the stigma avoidance strategies identified by Goffman (1963; Clair et al., 2005): concealment, passing, or bonding. Interestingly, the success rate of the variant that involves handing the tip "silently" (strategy of concealment) proved to yield a higher success rate if compared to the reference variant, which involves asking explicitly for a complimentary upgrade while handing the money. This non-verbal variant of the "sandwich trick" can be seen as the strongest indication of mutual understanding between the actors involved in the transaction. Thus, this finding can be interpreted as further evidence that "playing the trick" in accordance with the requirements of the social situation (see also Morales et al., 2014; Rabl, 2011, 2012) can comparably best explain the "success" of the corrupt transaction.

A final noteworthy finding of our study is that the trick's "success" rate, counter-intutively, was positively associated with the specificity of the hotel's code of conduct

regarding small amounts of money offered to staff in exchange for an upgrade and similar favors. In this regard, our study is in line with earlier studies that have questioned the effectiveness of codes of conduct as a means of managing ethical behavior in organizations (see Bondy et al., 2008; Cleek and Leonard, 1998).

Theoretical and Methodological Implications

Overall, this study contributes to existing research on corruption by tackling both theoretical and methodological shortcomings that tend to be closely intertwined. First, on the theoretical level, we have demonstrated that theories of social interactions (e.g., Barley and Tolbert, 1997; Clair et al., 2005; Goffman, 1963) can be employed fruitfully to explain what determines the "success" of corrupt transactions. Importantly, with this theoretical focus, the locus of explanation lies neither in the individual nor in structural conditions, but in social interactions whose scripted pattern remains largely stable even if the actors change. In this respect, our study can be seen as a direct response to recent calls to focus more strongly on social-situational (Ashforth et al., 2008; Morales et al., 2014) or relational (Jancics, 2014) explanations in corruption research.

In the same context, we contribute to the more specific literature on corruption as social interaction (e.g., Jancsics, 2013; Warburton, 2001) by showing empirically how participants in corrupt transactions tend to employ communication strategies that resemble strategies of stigma avoidance (Clair et al., 2005; Goffman, 1963). This finding, in turn, has far-reaching implications. We can conclude that through individual actors' strategic attempts (e.g., through strategies of concealment, passing, or bonding) to avoid the stigmatized and the sanctionable nature of corrupt transactions, the very existence of these transactions are constituted in the first place, that is, by giving form to the typified and scripted character of the interaction itself (see Barley and Tolbert, 1997). This conclusion offers fruitful possibilities for further investigating the communicative micro-mechanisms of stigma avoidance and

legitimation that can foster the emergence and "normalization" of corrupt transactions over time (see also Ashforth and Anand, 2003; Den Nieuwenboer and Kaptein, 2008).

Our study can also be seen as an extension to the classical fraud triangle model (Cressey, 1953; Morales et al., 2014). In particular, our study suggests shifting the locus of explanation for corrupt transactions from the individual-cognitive to the social-interactional level. This analytical shift is based on the idea that typified and scripted social interactions (Barley and Tolbert, 1997) provide individual actors with social forms of rationalization, i.e. their sheer existence tends to legitimize themselves (see Gomez and Jones, 2007). Importantly, it follows that rationalizations do not solely occur in individual human cognitions, but such rationalizations can get manifest and materialized in scripted and recognizable patterns of social interactions (see also Warburton, 2001). In this regard, our study can pave the way for complementing the classical fraud triangle model with a social-situational dimension, as called for by Morales et al. (2014, p. 190). More specifically, our study suggests that corrupt behavior cannot be fully explained by characteristics of individual actors (such as motivation, opportunity, or individual rationalization, as the fraud triangle model would suggest), but that institutionalized forms of social interactions (such as the "sandwich trick") and their built-in rationalizations have important explanatory potential, as well. Accordingly, we believe that future research will benefit from focusing on a longitudinal exploration of such process sequences to understand how rationalizations become integral part of a typified social interaction (such as the "sandwich trick"). For instance, we would assume that in the initial emergence of an ethically questionable practice, actors will spend significant (rhetorical) efforts for explicitly legitimizing the practice (e.g., by framing the "sandwich trick" as a "tip" rather than a "bribe"). While in the later stages, those explicit rationalizations are not needed anymore as they are substituted by the implicit and built-in rationale of an institutionalized, typified, recognizable, and scripted social practice itself.

A second contribution of our study relates to the methodological level. In our study, we highlighted the empirical value of using online self-reports as a rich data source on corruption. Additionally, we demonstrated the usefulness of this approach as a valid alternative to indirect and reactive methodologies, such as surveys or interviews. As such, we have shown that publicly available online sources such as Frontdesktip.com allow researchers to gain valuable insights into instances of corruption on the transaction level (Sequeira, 2012). As we have argued, it is hard to study the very affordances constituted by the specific context of a social situation (incl. individual actors' communication strategies) in the artificial settings of a lab experiment. Thus, online media creates promising new research opportunities for researchers to study the "natural" occurrence of corrupt transactions in an unobtrusive way.

Limitations and Outlook

The contributions of our study notwithstanding, we need to consider some important limitations, as well. Some limitations are due to the nature of our dataset. For instance, we were unable to investigate the motivation and opportunity perceptions of the bribe giver at a deeper level as we only observe 'trick players' who saw opportunity and were motivated to try the trick. Furthermore, the dataset does not allow us to identify the individual users and whether their experience over time positively influences the success rate.

Other limitations, however, could be mitigated to some extent: First, our data is based on self-reported attempts to play the "$20 sandwich trick." This indicates that our analysis may have been affected by a self-selection bias, as not all guests who applied the trick will necessarily report it on Frontdesktip.com. Moreover, it is likely that people who tried the trick successfully will be more inclined to report their experience. We acknowledge that the base rate of success is relatively high. Nevertheless, the sizeable 22 percent of "non-successful" self-reports in our dataset limits our concern about a potential self-selection bias.

Second, the fact that our main dataset is generated from a publicly available social media website may raise concerns with regards to the reliability of the users' self-reports. However, having closely screened the numerical data we have no reason to believe that reports are 'dishonest.' There was some variance in the tip level reported, including outliers, and, as already mentioned, a good amount of failed attempts. We also did not notice any cases where users reported the same story various times which would have inflated the number of successes or failures reported. However, we acknowledge that the same guest may have posted several reports describing different trials in different hotels (thus, becoming more "experienced" in applying the trick). Hence, we encourage future researchers studying actual cases of corrupt transactions (such as the "$20 Sandwich Trick") to employ more direct forms of empirical investigation (in our case context, a more direct empirical access to the phenomenon could be achieved through participant or non-participant observations in hotel lobbies in Las Vegas and/or interviews with hotel guests right after check-in).

Third, given that our analysis was cross-sectional in character, our scope for making causal claims is limited. Our results fundamentally provide empirical evidence about a number of variables associated with the higher or lower probability of a particular practice being applied successfully at a given point in time. Future research should investigate whether the same variables impact the success of corrupt practices in a longitudinal setting, as well as analyze the respective data qualitatively in more detail.

Fourth, some of our variables are vulnerable to the same subjectivity bias that, as pointed out in the beginning of this article, is one of the limitations of traditional survey-based methods. For example, the dummy variable *unfamiliarity with the trick* reflects the subjective assessment of the hotel clerk by the guest; the same applies to further variables such as the hotel clerk's age. Thus, we interpreted those results with some caution.

On a final note, we believe that it will be worthwhile for corruption researchers to explore further opportunities of data collection as offered by online media (and especially social media platforms such as Frontdesktip.com), to enhance our understanding of the role of these new platforms in institutionalizing corrupt transactions as typified and scripted social interactions across different contexts.

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Table 1. Descriptive Statistics

Variable	Mean	SD	Success	Tip Size	Unemployment	Room Occupancy	Peak Day	Check-in: Morning	Check-in: Afternoon	Check-in: Late Evening	Check-in: Late Afternoon/ Evening	Specificity of CoC
Success	0.78	0.41	1									
Tip Size	23.21	17.64	-0.0663*	1								
Unemployment	7.74	3.43	0.0352	0.0919*	1							
Room Occupancy	86.73	5.63	-0.0084	-0.0875*	-0.7237*	1						
Peak Day	0.29	0.45	0.0154	0.0071	0.0197	-0.04	1					
Check-in: Morning	0.05	0.22	0.0506	0.0093	0.1206*	-0.0685*	0.0186	1				
Check-in: Afternoon	0.07	0.26	0.0158	0.0239	0.1371*	-0.1072*	-0.0108	-0.0664*	1			
Check-in: Late Evening	0.10	0.31	-0.0047	0.0860*	0.1874*	-0.1559*	0.0408	-0.0801*	-0.0972*	1		
Check-in: Late Afternoon/Evening	0.08	0.26	0.0489	0.0218	0.0929*	-0.0378	0.0429	-0.0669*	-0.0811*	-0.0979*	1	
Specificity of CoC	0.28	0.45	0.1370*	-0.0536	0.2031*	-0.1726*	0.0502	0.0581	0.005	-0.0003	-0.0167	1
Standard Question	0.77	0.42	-0.1239*	0.024	-0.0483	0.0726*	0.0001	-0.044	0.0298	-0.0001	-0.0294	-0.0542
Small Talk	0.03	0.18	0.0824*	-0.0623	0.0227	-0.0552	-0.0337	0.0141	-0.0039	-0.0009	0.0194	0.0407
Special Occasion	0.05	0.22	0.0819*	0.0095	0.0241	-0.0434	0.064	0.0182	-0.0041	-0.0431	-0.0447	0.0932*
Silent Handover	0.14	0.35	0.0556	-0.0029	0.0313	-0.0319	-0.0221	0.0341	-0.031	0.0269	0.0525	-0.0131
Open Handover	0.04	0.19	-0.06	0.02	0.02	-0.05	0.00	0.03	-0.01	-0.01	-0.01	0.0672*
Unfamiliarity	0.04	0.20	-0.1751*	0.00	-0.01	0.03	-0.05	-0.05	-0.04	0.00	0.00	0.05
Desk Money	0.08	0.28	-0.06	0.03	0.1068*	-0.0935*	0.0677*	0.1132*	0.04	-0.01	0.0834*	0.04
Gender Congruence	0.46	0.50	0.1035*	-0.0163	-0.0898*	0.0497	-0.0159	-0.0406	-0.044	-0.0178	-0.0476	0.045
Employee Age	25.62	6.61	0.0101	-0.0504	0.0359	-0.028	-0.0356	-0.0165	0.0093	-0.0298	0.0779*	0.0840*
Stars	4	1	0.0573	0.0643	-0.0710*	-0.0224	-0.0133	0.0242	-0.0829*	0.0308	0.0097	-0.1396*
Average Price	69.32	44.53	0.1076*	0.1164*	0.0143	-0.0958*	0.0089	0.0088	-0.0655	0.0426	0.0385	0.1534*
No. of Rooms	3158	1042	-0.0523	-0.0846*	-0.1844*	0.1716*	-0.0244	0.0031	0.065	0.0165	0.0547	-0.2875*

Table 1. Descriptive Statistics (cont.)

Variable	Standard Question	Small Talk	Special Occasion	Silent Handover	Open Handover	Unfamiliarity	Desk Money	Gender Congruence	Employee Age	Stars	Average Price	No. of Rooms
Standard Question	1											
Small Talk	-0.3407*	1										
Special Occasion	-0.4183*	-0.0415	1									
Silent Handover	-0.7611*	-0.0756*	-0.0928*	1								
Open Handover	-0.03	0.03	0.04	0.00	1							
Unfamiliarity	0.05	-0.01	-0.02	-0.04	-0.01	1						
Desk Money	0.00	-0.01	0.06	-0.03	-0.04	0.00	1					
Gender Congruence	0.0336	0.0099	-0.0064	-0.041	0.0237	0.0015	0.0021	1				
Employee Age	-0.0513	-0.0229	0.0178	0.0617	-0.0321	0.001	0.0144	-0.0406	1			
Stars	-0.0993*	0.0261	0.0673*	0.0638	-0.0255	-0.0038	0.1523*	0.0566	-0.2140*	1		
Average Price	-0.1109*	0.0293	0.1062*	0.0521	-0.0055	0.0241	0.1866*	0.0393	-0.1623*	0.7599*	1	
No. of Rooms	-0.0401	0.0127	-0.0253	0.0567	-0.0778*	-0.0381	0.033	-0.0087	0.0738*	0.0399	-0.0935*	1

N=886

* $p<0.05$

Table 2
Regression Results

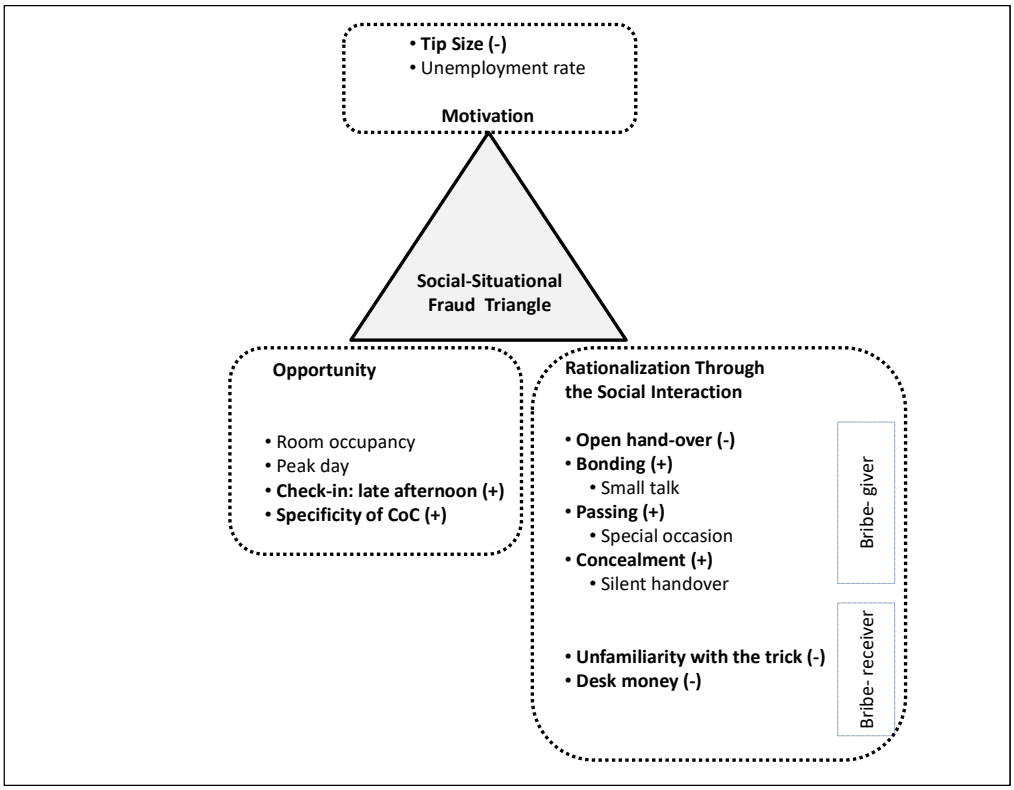
DV: Success VARIABLES	(1) odds ratio	(2) odds ratio	(3) odds ratio	(4) odds ratio
Motivation				
Tip Size	0.992	0.993	0.994	0.990*
	(0.00550)	(0.00643)	(0.00582)	(0.00566)
Unemployment	1.030	1.020	1.031	1.049
	(0.0397)	(0.0535)	(0.0567)	(0.0532)
Opportunity				
Room Occupancy		1.016	1.024	1.035*
		(0.0167)	(0.0196)	(0.0200)
Peak Day		1.044	1.029	1.050
		(0.195)	(0.214)	(0.219)
Check-in: Morning		1.898	1.922	2.130
		(0.970)	(0.949)	(1.070)
Check-in: Afternoon		1.266	1.242	1.440
		(0.402)	(0.420)	(0.472)
Check-in: Late Afternoon/ Early Evening		1.790**	1.963***	1.962***
		(0.468)	(0.463)	(0.487)
Specificity of Code of Conduct		2.272**	2.496**	2.083*
		(0.911)	(0.965)	(0.849)
Rationalization through the Social Interaction				
Bribe-giver				
Open handover			0.387**	0.377**
			(0.173)	(0.165)
Small talk *(bonding)*			9.410**	9.998*
			(10.27)	(11.77)
Special occasion *(passing)*			4.171***	3.768**
			(2.190)	(2.077)
Silent handover *(concealment)*			1.594**	1.596**
			(0.346)	(0.337)
Bribe-receiver				
Unfamiliarity			0.168***	0.152***
			(0.0630)	(0.0585)
Desk Money			0.495***	0.407***
			(0.0733)	(0.0786)

Controls

Gender Congruence				1.770***
				(0.290)
Employee Age				1.004
				(0.0156)
Stars				0.988
				(0.416)
Average Price				1.007
				(0.00558)
No. of rooms				1.000
				(0.000219)
Constant	3.431***	0.670	0.314	0.0763
	(1.429)	(1.188)	(0.634)	(0.213)
Observations	886	886	886	886
McKelvey & Zavoina R2	0.009	0.059	0.175	0.219
Hosmer–Lemeshow chi2(8)	2.45	2.23	4.61	7.06
Prob > chi2	0.9641	0.9730	0.7979	0.5297
Mean VIF	1.01	1.31	1.20	1.39

Robust standard errors in parentheses, coefficients are displayed as odds ratios
*** p<0.01, ** p<0.05, * p<0.1; stigma avoidance strategies annotated in italics

Figure 1
Social-Situational Fraud Triangle Model, Operationalization, and Key Findings



(bold text = significant; +/- direction of odds ratios)

[1] Our focus on Erving Goffman's sociology of social interactions also has a particular fit to the empirical context of our study, i.e. the Las Vegas hotels and casino business. This is because, in addition to his very prolific academic career, Goffman used to work as a blackjack dealer and later as a pit boss at the Station Plaza Casino in Las Vegas, Nevada (see Fine and Manning, 2003, p. 36). Hence, figuratively speaking, our study allows Goffman to "return" to the Las Vegas hotel and casino context that he had also studied in (auto-)ethnographic form (Goffman, 1969).