

# Employer Fraud and Toxic Leadership and Collusion with PMC Operations: Implications for a Dual Metro Project in UP, India

Prof Dr Paul James

Bangkok University, Bangkok, Thailand

E-mail: paul.j@bu.ac.th / paultjames@hotmail.com

Received: Sep. 1, 2024      Accepted: Oct. 28, 2024      Published: April 1, 2025

doi:10.5296/jmr.v17i1.22320      URL: <https://doi.org/10.5296/jmr.v17i1.22320>

## **Abstract**

This research is concentrated on the opinions of a PMC/Engineer staff of a dual metro construction project in UP, India, in relation to project fraud and underpinned by toxic leadership of the Employer. The research study employed a qualitative/interpretive methodology focused on grounded theory to extract meaning associated with the views and practices regarding the Employer and PMC Core Group collusion to negatively affect the project performance and management competence. The research scope was PMC/Engineer staff as part of the joint venture, contracted by the Employer, to oversee the project management and construction. The targeted population was made up of eleven (11) respondents, from a Project Management JV (PMC), located across a dual metro construction project having similar experiences of toxic leadership and fraud. The research outcomes comprised of four (4) main-themes - Employer, PMC Core Group, PMC, and ED; with Fourteen sub-themes (14) – illustrated by 276 discussion targets.

The research outcome has raised important issues of project Employer derived fraud, where toxic leadership was used to deflect from the fraudulent activities underpinned by a PMC Core Group, acting as sycophantic fraud “enablers”. These included harassment, creation of fear, arrogation of contract, and a sense of impunity of the Employer MD/DWI and the PMC Core Group. The lack of risk management and project governance, attributed to significant procedural failures of the project stakeholders, including the European donor, has raised clear evidence of ongoing and associated fraud.

**Keywords:** Employer Fraud, Toxic leadership, safety, quality, Metro

## 1. Introduction

Many complex construction projects in Asia, suffer from the abuse of a toxic management culture, created primarily to conceal actions and issues of fraud including misstatements of facts (Reurink, 2018). These are singularly considered “misappropriation of authority” (Le, et al., 2014). However, little attention is paid to dealing with fraud impacts (Gotelaere and Paoli, 2022). In complex projects, Employer governance requirements, reflects a formulated and separate discipline solely focused on strategy (Morris and Jamieson, 2005), rather than on project implementation (Miller and Hobbs, 2002) – especially when there are major projects ongoing at the same time. Further, governance activities are not seen as project management, and viewed unequivocally as a separate requirement for project management (Too and Weaver, 2014). The lack of governance in projects have been recognised (Sanderson, 2012) and where interference due to lack of corporate alignment, has been voiced as a specific impact issue (Crawford, et al., 2008). It is noticed, that forcing contractors to participate in collaborative risk management without conducting any risk assessments, appears to be a method for major stakeholders to gain power in complex projects (Li, et al., 2024). This has the effect of creating future project failure and pushing back the boundaries of careful project management (Unger, et al., 2012) through toxic leadership (Goldman, 2009) and misconduct (Pelletier, 2010; Greve, Palmer and Pozner, 2010).

## 2. Literature Review

### *2.1 Toxic Leadership in Project Management*

Toxic leadership in complex projects uses a “egotistic” pathology (Yukl, 1999) and internalised culture (Erkutlu and Chafra, 2017), and is systematically dysfunctional, against appropriate project standards (Goldman, 2009). This is characterised by self-reinforced actions underpinning project destructive behaviours (Chatterjee and Hambrick, 2007) by major stakeholders - normally the Client/Employer. The negative behaviours that often includes followers, hinder project performance from “within” (Frost, 2003) through shared systemic-supervision (Tiwari and Jha, 2022). Project owners (Employers), who dominate every stakeholder (Chatterjee and Pollock, 2017), through the implementation of negative micromanagement (Wolor, et al., 2022), also embrace explicit harmful intentions (Mitchell and Ambrose, 2007; Conger, 1990). In many projects, this has become the functioning “norm” (Sankowski, 1995) through defensive and protective fraudulent behaviour (Pelletier and Bligh, 2008). A critical feature of the effects of toxic leadership, is that its destructive behaviour often continues hidden, uncontested or ignored (Goldman, 2009), underpinned by “self-entitlement” (Mao, et al., 2023).

Toxic leadership often reflects inadequate managerial/technical capability in the management of staff (Lipman-Blumen, 2006). This has resulted in aggression, hostility and anger, that damage relationships and trust, primarily through explicit collusive and destructive actions (Locatelli, et al., 2017). Protectionist urges (Thoroughgood, 2021) - especially by the project owner (Employer) - are also raised, to defend fraudulent practices (Pelletier and Bligh, 2008); or with project failures affecting project safety or “public” knowledge (Harris, Kacmar and Zivnuska, 2007). This destructive and caustic work environment, where workers are

vulnerable to harassment and abuse (Bowling and Beehr, 2006), intimidation and fear (Whicker, 1996; Hogan, Hogan and Kaiser, 2003), through negative toxic leadership behaviour (Singh, Sengupta and Dev, 2018). Further, overt unethical leadership (Brown, Trevino and Harrison, 2005), parallel with inadequate and brutal/nasty communication actions. These transform proper work environments into horrendous work areas, through abusive supervision (Chu, 2013) resulting from orchestrated intimidation, harassment and bullying (Garvey and Mackenzie, 2023). This increases cost, inadequate quality and safety through a calculated decrease in personnel performance (Snow, et al., 2021). Due to toxic leadership, many complex projects, have suffered from intentional ineffective management of the project operations (Vidal and Marle, 2008) to hide fraudulent behaviour. The outcomes have included falsification of project data (omissions and deliberate changes in secret – Bonrath and Eulerich, 2024), overruns (Lehmann, 2017) through unnecessary delays, often by the project owners/Employers ignoring their responsibilities under the contract (Yao, et al., 2021).

## *2.2 Project Fraud*

Fraud is determined as deception designed to mislead or deceive or obscure the truth (Wells, 2014). In terms of complex projects, this relates to documentary evidence that is inaccurate in some material way that gives a false sense of the project reality. A political imperative increases fraud risk, when the project is funded by government (national or local) (Gee, et al., 2021).

If there is no risk assessment, then the level of exposure to fraud is high, as there is no demonstrated process to restrict or counter such behaviour (Button and Gee, 2013). Project fraud reflects individual actions that are designed to create misinformation, mismanagement of documentation, and the withholding of real data, couched and protected by other measures (Wells, 2014). However, the process of verification of such structural antecedents (Waytz, Dungan and Young, 2013) is often difficult and time-wasting, especially from isolated detection measures such as a yearly audit (Maulida and Bayunitri, 2021). This means consistent and regular fraud monitoring is probably more important than waiting on detection (Gotelaere and Paoli, 2022).

Fraud has been recognised by researchers and regulators, as a pernicious act by individuals (Kleinfeld and Martens, 2023), using the fraud triangle (Wells, 2014) of concealment (Trompeter, et al., 2013), the act, and also the benefit derived. Fraud in construction increases where there is no accountability or appropriate levels of independent governance (Ellis, 2024). The act of fraud may serve as a means for a person to obtain something of “value”, such as money, ignoring contracts conditions, property, or privileges that they have no right to receive or possess (Kratcoski and Edelbacher, 2018). Project fraud can develop unhindered when the project owner (Employer) uses raw power, to obfuscate project process outcomes, and where this is used to exercise staff personal gain (WB, 2011).

Project fraud outcomes are displayed in projects that show defective construction product quality and subsequent safety failures (McDonnell and Nurmoahmed, 2021); reducing the effect of the “employee’s” voice (Morrison, 2011) and having no one specifically responsible or accountable, to conduct fraud detection/prevention measures (Sohail and Cavill, 2008). It is

also reported, that most frauds require the response of “someone in the know” – an informant - who provides some element of justification for a fraud outcome, that often leads to fraud detection of processes used by persons in authority (Button, et al., 2015). Where routine audits are conducted, this “objective” process very rarely identifies any fraudulent issues (Fox, 2020) – as the auditors are just focusing on the process, with the assumption that it is the process that is being audited, rather than the person who controls the process. This has evolved into a systemic problem fraught with difficulty for further actions (Fulop, Tiron-Tudor and Cordos, 2019).

Thus, different sets of accounts have been detected to attempt to offset the fraudulent behaviour (Kassem, 2024) or that the accounting process is correct, but the underlying substance (change orders, for example) has been changed or unauthorised or hidden. In many projects this is seen as non-recording of data and falsifying the outcomes of processes (Wells, 2014) affecting data integrity (Jennings, 2022), or by creating misrepresentations by engaging in threatening behaviour or outright unethical “power” trips (Zhang and Wei, 2024). Thus, controlling contractual responses and the cost processes given to one individual, sets a clear signal of the risk of fraud – as a breach of procedure (Pickett, 2008) often created through contract billing abuse and collusion (USGSA, 2012). Further fraud red flags include overt micromanagement, with measures designed to hide document engagement, that shows the reality of the situation (Iyer and Samociuk, 2006).

A major requirement to prevent fraud is to apply appropriate governance (Manacorda and Grasso, 2018) but when such a governance entity is actually the focus of the fraud mechanism, then the lack of external controls is a major weakness and failure. However, fraud inquiry often starts with audit testing as a routine feature, designed to trigger issues or “red flags” (Vona, 2008) or more often through whistleblowing (Cascarino, 2013). The present study examines fraud reasons for its development and continuation. Subsequently, this leads to the overarching research question:

*In what ways do Fraud and Toxic Leadership affect the Project Performance Capability and Outcomes of a Dual Metro Construction Project, UP, India?*

### **3. Methodology**

Personal experiences of toxic leadership and its effects, requires a softer approach making qualitative inquiry a very useful method to assist in exploring and examining the various issues raised (Walsh, White and Young, 2008). The underpinning methodological positioning uses critical realism in qualitative research (Fletcher, 2017). Critical qualitative theory allows a reflective process for choosing between “conceptual alternatives and making value-laden judgements of meaning and method” (Willis, 2007; Thomas and O’Maolchatha, 1989). Subsequently, this research focuses on developing “authoritative opinion” from individuals of the PMC staff (Willis, 2007), as an informed ‘knowledge agent’ (Sbaraini, et al., 2011) with relevant experience (Sutton & Austin, 2015). The PMC staff are considered part of a critical stakeholder, contracted by the Employer, to provide supervision and oversight on the project – according to the contract. The research employed a semi-structured short-interview design cognisant with a subjective knowledge view (Kvale, 1996), to develop an inductive approach

(Glaser and Strauss, 1967). The study methodology uses relevant project-based contextual data (Qu and Dumay, 2011) about project fraud and toxic leadership issues, which is underpinned by theory construction (Cayla and Eckhardt, 2007) through applied reflexivity (Malterud, 2001). The research focused on developing an adequate, richer emerging theory (Kempster and Parry, 2014).

Eleven (11) respondents, from various project disciplines, were engaged voluntarily, through personal discussions (Denzin and Giardina, 2016), from a personnel list of the total population, as provided independently through the PMC HR. This represented a closed sample, within a focused research frame (Ritchie and Lewis, 2003; Fink, 2000) qualifying sample “empirical fitness” (Denzin and Lincoln, 2023).

A pilot study was conducted with two (2) respondents, selected through purposeful sampling (Patton, 2002) from the targeted population and omitted from the main-interview process (Maxwell, 2013). This was to ensure respondent understanding of language, structure and logic (Kim, 2011) creating more equitably structured and rationalised interview procedures (James and James, 2011).

Each interview was conducted in English, taking around 45-60 minutes, following Sbaraini, et al. (2011). The interview was audio-recorded, with written permission (Orb, Eisenhauer and Wynaden, 2001) during Apr 2024. A standard set of open questions were asked of each respondent (Gray and Wilcox, 1995), and configured to allow articulated probing (Punch, 2014). The respondent’s interview was carefully transcribed verbatim and the written outcome was returned for review, redress and return (Bailey, 2008; Harris and Brown, 2010). The application of process “validity” (Denzin and Lincoln, 2023) directly linked the stated research question to the data, subsequent analysis and the research outcomes (Stenbacka, 2001). Thus, internal procedural rigor was utilised (Johnson, Adkins and Chauvin, 2020), as part of the implemented analytical design (Burns and Grove, 2001).

The transcriptions were manually interrogated for distinct codes according to Dey (2005). The transcriptions were then digitally interrogated by using the auto-coding arrangement in NVivo 14 (Woolf and Silver, 2018) for further confirmation and rigor engagement. This underpinned the thematic development and analysis (Glaser, 1992; Walsh, White and Young, 2008). No conversation phrase, voice fragment of the transcription, was left uncoded (Rubin and Rubin, 2005; James and James, 2011). The outcome characterised the respondent’s opinions, through cyclic coding sequences (Seale and Silverman, 1997). This was also further analysed to create additional and focused dynamic rigour (James and James, 2011) by data reduction (Lincoln and Guba, 1985). After the data interrogation, where “validity” was carefully applied (Sandelowski and Barroso, 2002) and increased using triangulation (Onwuegbuzie and Leech, 2007) based on documentation trails from independent project sources (Harwood and Garry, 2003). Employing ‘credibility’ (Johnson, 1997) and ‘dependability’ (Lincoln and Guba, 1985) in place of ‘reliability’ (Strauss and Corbin, 1990) assisted in a viable study robustness increase. Developed themes were tested by consistent reviewing in order to create methodological congruence (Høye and Severinsson, 2007), and where auditability has been provided in the



context of decision scope and actions, underpinning the above research process (Burns and Grove, 2001; Mulhall, 2003).

Employee voice. The majority of organisational personnel, would not engage in voicing any changes, publicly within the PMC (but would privately) as this could have specific and serious outcomes later (Miceli, Near and Dworkin, 2008). The Project Director has already experienced the severe trauma of threats, personal risk and harassment from the Employer's toxic leadership and eventually being dismissed for raising the fraud to an independent agency, illustrating their modus operandi, to protect fraud events conducted by the Employer and supported by the PMC Core Group.

Table 1. Research question, themes and discussion targets

<b>Research Question</b>		
<i>In what ways do Fraud and Toxic Leadership affect the Project Performance Capability and Outcomes of a Dual Metro Construction Project, UP, India?</i>		
<b>Main-Themes (4)</b>	<b>Sub-Themes (14)</b>	<b>Discussion Targets</b>
Employer	Management Culture	26
	Wilful Deception	24
	Project Management	21
	Accountability	15
	Project Damage	22
	Arrogation of Contract	22
<b>Total</b>		<b>130</b>
PMC Core Group	False Accounting	21
	Destructive Intent	23
	Fraudulent behaviour	19
<b>Total</b>		<b>63</b>
PMC	Finance/Payment	14
	Accountability	21
	Mismanagement	15
<b>Total</b>		<b>50</b>
ED	Fraud	16
	Lack of Project data assessment	17
<b>Total</b>		<b>33</b>
<b>Total No. Discussion Targets</b>		<b>276</b>
Total wordage of Interviews		≈95000

#### 4. Results

The resulting research themes are revealed below (Gonzalez, 2008), using specific and explicit respondent opinion (Cassell and Symon, 2004). Subsequently, by cogitation of the research question, the results portray Four Main-themes (4) - Employer, PMC Core Group, PMC, and ED; with Fourteen sub-themes (14) - with 276 discussion targets - as indicated in Table 1,

above, and shown below in Figure 1, along with personal comments extracted from respondents to the stresses caused by the Employer’s toxic leadership and fraud events. Each sub-theme theme, is located and examined, within each respective associated Main-theme.

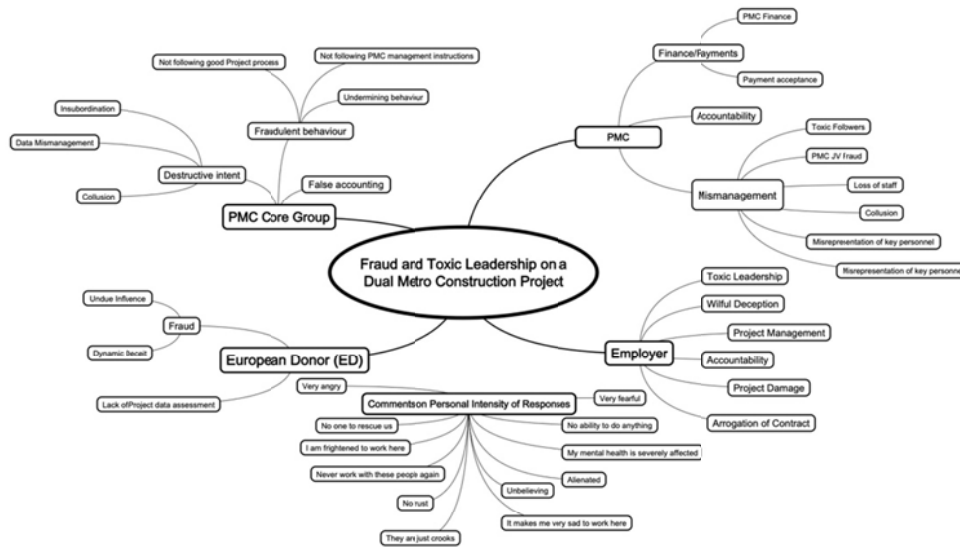


Figure 1.

Comments on Personal Intensity of Responses

These were presented in Figure 1, above, and indicate a real humanised response to the stresses caused by fraudulent behaviour on the project supported by the Employer, Employer staff and the PMC Core Group negative behaviour. The universal response appears to reflect unimaginable personal stress, because no one was doing anything about the internal “fear” created by the Employer and reinforced within the PMC by the PMC Core Group.

One of the major tools available for detecting corruption and fraud is to use personal interviewing (Pickett, 2008). This complements the use of the qualitative methods utilised in this paper.

It has to be recognised that the risks to individuals who were prepared to discuss fraud and toxic leadership issues on the project – even in secret – was extremely high (De Graaf, 2010). These risks included being dismissed, loss of reputation, not being able to get another job and family pressures if any one of these respondent names were made public (Vandekerckhove and Tsahuridu, 2010). Subsequently, the respondents appeared to feel very strongly that the present setting, was due to the Employer’s heightened vitriol, with the PMC Core Group support, creating an adversarial and untenable situation, which had been experienced for a considerable period of time.

For context, the respondents qualified the status of the PMC Core Group whom included, the authorised representative of the lead JV, the project coordinator, the costs lead (who was also the contract manager – without such qualifications), the contract manager (without any qualifications) and the designer K1 for the underground works.

#### *4.1 Data Outcomes – Themes and Discussion*

##### *4.1.1 Main Theme - EMPLOYER*

###### Management Culture

*“They are destructive and demeaning and the MD and the DWI engage in controlling and coercive behaviour against the PMC staff. They are dangerous and devious. They don’t care about proper project processes or the quality and safety defects they created...”*

*“The Employer has “normalised” physical/verbal abuse, coercion, threats, acts of visible and retribution in meetings and discussions and abuse of power on the project, over a long period of time and creates conflict by dictatorship behaviour. Aggression should not be tolerated, just because they are the Employer.”*

###### Wilful Deception

*“The Employer has no managerial legitimacy to run the project due to taking-over the contract and is responsible entirely for the rapid decline in trust, fear, harassment and aggression towards members of the PMC, and especially the PD.”*

*“They ignore any record that shows they are at fault and even destroy the original data and replace by themselves and then force our staff to re-sign it or any other document they want...”*

*“The project is failed by the sheer dishonesty and systemic unprofessional behaviour of the MD and DWI. The work is unsafe, and the structures are incomplete and inadequate. This is deception on a huge scale.”*

###### Arrogation of Contract

*“There is plenty of evidence that the Employer has manipulated the project for their own political benefit because he [MD] only refers to politicians, never the locals. This not right.”*

*“Whilst all these problems were caused by the MD and DWI by deliberately not following the contract. No wonder the project is in such dire problems. All caused by them... ..deliberately.”*

###### Project Management

*“The idea that the Employer knows best is ridiculous, especially when the contract calls for a European PMC, because of the \$650Mln loan from the \*\*\* [European donor]. The MD thinks he is superior to everyone. It is obvious he is no project manager.”*

*“We know he [MD] is not qualified in project management - he is a systems guy. His incapability has affected us and the project. He is dangerous.....to the safety of the metro.”*



*“They [MD and DWI] suffer from complete self-interest causing chaos and anger, associated with their style of project mismanagement. ...They are intolerable...”*

#### Project Damage

*“The MD and the DWI should be independently reviewed for such damaging project outcomes. They’re fully responsible for this major project failures. ...only them.”*

*“The scale of the authoritarian regime created by the Employer, has had a significant negative and dangerous effect on the project. We cannot do our jobs properly and are continuously doing things over and over, that is demanded by the Employer and that is defeating our capability to conduct the work we need to, to ensure the safety and quality are constructed into the works.”*

#### Accountability

*“We want accountability for the carnage and hurt caused by the MD on the project... ...and his belligerent staff. He is ethically corrupt, dishonest and dangerous.”*

*“It took the PD 10 weeks to be told by the MD that corruption was a major issue on the project, because the MD said he transferred 2 Employer employees off the project. This brings up the issue as to why the authorities have ignored the fraud issue over the last 4 years?”*

#### 4.1.1.2 Main Theme - Employer Discussion

The project is defined by a toxic management culture and aggressive engagement of the MD and DWI, to sustain a toxic work environment of distain, fear, harassment, and overwork. It was reported, that many PMC personnel were treated as “*employees of the Employer, and as slaves*”, when they actually should work independently for the PMC - in violation of contractual terms (Robinson, 2013). However, this would appear to be a smokescreen covering the conduct of fraud, through wilful and intentional deception (Seger, 2012), by manipulation and false recording of actual project outcomes and data (Brown and Loosemore, 2015), affecting the integrity of the works (safety/quality).

The reported use of the project for political gain by the MD, has illustrated the “inappropriate political” interference in project financial decisions (Sohail and Cavill, 2008). This appears to be through outright interference of contractual requirements through its arrogation (Charrett, 2022) by the MD, and engaging and forcing the PMC to reduce manpower, manipulate costs, reduce documentation and provide deliberately inaccurate “post-construction” reports and “As-Built” drawings - that did not reflect the reality of the project status (Mohanty and Rai, 2022). This is despite the significant waste of project time for activities on the project critical path, by the material project delays caused by the Employer, on many project packages over a consistent period of time, during the early years of the project.

Project corrupt influences include the continued acceptance of low quality and/or non-compliant goods/services, that form part of the final item or structure (IACRC, 2024) and negatively influencing the execution of the contract - without authority. An example, is the major changes made to the main Agra metro station (Taj Mahal) – which was changed from an

iconic design to an ill-constructed steel box, of little architectural significance, and even less functional safety outcomes, due to the significant changes made without proper documentation trails. This leaves the strategy to execution completely inadequate or conceptualised without any defining model, due to the MD's lack of design coherence and capability.

Thus, the reported forceful acceptance of 75% non-compliant structural underground works in the project, is an example of corrupt influences by the Employer (IACRC, 2024), through failure to meet the Employers contractual specifications, but accepted, without reporting this in the project documentation – despite the PMC PD written assessment blaming the Employer for expediting the project timeline, without appropriate due diligence. The same metro station as stated above, also has major issues with only one way in and the same way out, leading to severe safety issues in case of fire – to which the concrete slabs and the tunnel structures have not undergone any actual fire-safety tests before the CMRS certification. This is further evidence of deliberate manipulation (Jennings, 2022) and deception (Furnham and Taylor, 2011) leading to higher cost, increased schedule time, and reduced safety and quality on the project. Thus, the Employer's "*wilful deception*" of taking over (arrogation) the PMC Contract (Charrett, 2022) and data and document manipulation (Gupta, et al., 2006), are a major issue showing the Employer's intention to continue to commit fraud and hide their fraudulent activities. Further, deliberate fraudulent deceit by providing documents knowingly false (Mohanty and Rai, 2022), derived from the project through extortion (Brown and Loosemore, 2015) to the CMRS, which was conducted solely by the Employer – MD, appears to be a significant misdemeanour. This negatively affects the project risks of the many and significant non-compliances of safety and quality for the underground works. This is especially important as the Employer appears to be enriching itself unduly, and not to the contract requirements, due primarily to *quantum meruit* failings (Bailey, 2016).

This evidence also indicated that no internal audit system was present (Ameyaw, et al., 2017). Further, the data outcomes suggest that the lack of corporate governance over the Employer, has also increased the project risk for fraudulent behaviour (Mangala and Kumari, 2017).

However, this lack of governance (PMI, 2021) and the lack of transparency, at project management level, has led to wide governance gaps on the project (Alizadeh, et al., 2022). The consistent Employer misrepresentation (Mohanty and Rai, 2022) has led to complete impunity of the Employer MD and others, denigrating the project outcome, according to contractual and legal requirements within an adverse "apparatus of governmentality" (Foucault, 2010). The Employer has used the PMC Core Group to shield and enforce the behaviour of the Employer's staff, by ensuring that documentation does not create issues for the Employer denigration management strategies (Manacorda and Grasso, 2018) to construct the project in the fastest way, without ensuring the sustainability of the design nor its structural integrity, and where money trails following physical evidence from site, are difficult to follow. This evidence confirms concealed Employer negligence (Driel, 2018), physical and mental abuse of PMC staffing – including the PMC PD and the cloaking of toxic leadership (James, 2024). Contract arrogation, has been ignored throughout the project undertaking - which appears to be politically motivated (Gee, et al., 2021). The act of retaliation by the Employer (to relieve the Project PD from his position for raising the toxic leadership and the fraud issues and standing

up against the Employer behaviour) is an example of the lengths the Employer has undertaken to conceal such high levels of fraud on the project (Rothschild and Miethe, 1999).

It would appear that major public fraud was conducted by the Employer, when the MD provided fraudulent documents, amounting to false accounting and false submissions (Stalebrink and Sacco, 2007) to the CMRS inspection (As-Built drawings) used deceptively (Saenz and Brown, 2018) to try to hide the reality of the structural integrity of the works; and where the PMC PD issued a letter immediately this was realised, by withdrawing the signatory to 184 drawings. The false drawings remain on the project unrevoked.

There is a clear lack of accountability (Pickett, 2008) which needs to be judged against the myriad instances of deliberate fraud conducted by the Employer MD, DWI and other staff, where the Employer has completely ignored the operational TOR of the contract.

#### 4.1.2 Main Theme - PMC CORE GROUP\_

##### False Accounting

*“Oh yes, the KI Cost. He’s definitely corrupt. He got a new car, new house – all in the last 9 months - just after the Employer told us to increase his salary and pay him a bonus. He even does it openly now and is as aggressive and arrogant as ever. Yes, they are corrupt...”*

*“The false accounting includes the design, drawings, data from site, PMC reporting, where letters are changed, not issued deliberately or where data is deliberately changed that would hurt the Employer. It’s all around us.*

##### Destructive Intent

*“Of course, the Employer used the Contract person. He’s not qualified, he gets told by the KI Costs what to do – because he is their boss. There is nothing to stop these people [PMC Core Group]. Nothing, because they are run by \*\*\*, the authorised representative. He is in the Employer’s pocket... ...He even prevented another JV partner from Italy getting money and the savings shared between the Employer and him. Nasty stuff then and it still hurts them today.”*

*“The project reports are provided by the PMC, where the data is unusually dependent upon data ‘manufactured’ by a few PMC staff, who continue to work only for the Employer and where this data does not reflect the reality of the project outcomes, as it often made up and compromises the safety of the works.”*

*“The PMC authorised representative was told on numerous occasions – even in front of the PMC PD, that as a consequence of being told by the MD that fraud was being conducted on the project in a meeting, he ignored these, and it seems that he was constructively assisting this on the project. This is wrong. Totally...”*

##### Fraudulent Behaviour

*“The project co-ordinator was asked by the PMC PD to get data about tunnelling performance. When he realised how incredibly dangerous to the Employer this was, he sent the PD another set of data – toned down – changed by hand. This is what they do – fraudulent to the last...”*

*“It is about time that the MD and the DWI realised that they cannot hide behind the curtain of corruption on the project, which is reinforced and supported openly by them. Unfortunately, there is a small group in the PMC who do their bidding too. These people need to be disconnected from the project ASAP. Then we can get back to working in a proper project – for those that are left.”*

*“...everything they do[PMC Core Group], is designed to disrupt what we do. They change everything, letters, data, meeting reports. You name it, they don’t like anything going to the project that will hurt them – even proper reports of the reality of the project...”*

*“They colluded together to restrict our capability and when the new PD came, he saw this straight away, but was powerless to change it because the Employer got rid of him, because he was a danger to them...”*

#### 4.1.2.1 PMC Core Group Theme Discussion

The outcome shows that the PMC Core Group has acted against the best interests of the project through collusion (Furnham and Taylor, 2011) with the Employer - as sycophantic “enablers”, negatively affecting project performance (Hillson, 2002). This was analysed as being conducted “in place of” construction collaboration (Deep, Gajendran and Jefferies, 2019), by aiding the toxic and unethical behaviour of the Employer, and raising clear notions of a conflict of interest (PMI, 2021). The PMC Core Group preference for collusion, created defined, internal protectionist mechanisms, to conceal the fraudulent practices (Gottschalk, 2023). Further, the outcome heavily suggests that the PMC Core Group actively went out of their way to ostracise, threaten and harass (members of the JV), lie to, and openly admonish any individual who did not follow this rational (Kusy and Holloway, 2009).

This points to the Employer, who could not conduct fraudulent activities, without the assistance of the PMC Core Group. This established collusion between the Employer management and the PMC Core Group is of real concern, as collusion was considered the general and routine act of concealment of the fraud practices on the project (Petrucci, 2012) inside a political context (Larkin, 2013). Despite the strenuous activities of the PD, the PMC Core Group undermined good project processes consistently and without caring of the consequences (Button, et al., 2015). This outcome also reflected on the notion that the toxic management culture was designed and implemented to ensure that fraud could be conducted, and that the toxic leadership culture were designed and implemented to protect and conceal the fraudulent actions.

#### 4.1.3 Main Theme - PMC

##### PMC Finance/Payments

*“The lack of contractual monies given to one of the PMC partners, severely indicates that the Employer and the PMC Core Group management collusion to prevent them from gaining from the contract, and to reduce the gaze of transparency of corruption on the project clearly supported by the senior group of the PMC.”*

*“The cost department are so secret, it is like they are keeping things from us deliberately. This isn’t right.”*

*“I am appalled by the Employer. The MD berates us, threatens and harasses us, then our management [PMC] do exactly the same – all because of money and snaking payments.”*

#### Mismanagement

*“The contract person [name] controls contract interpretation (despite being unqualified for the role); another person controls technical decisions and who is appointed for the role (based on covert instructions from the Employer – but is not qualified to be on the project); and another controls the cost books. They all sign and the Employer will only accept documented outcomes from these people. This is the fraud control in action...”*

*“...oh, I see. That’s simple. Many of our staff are leaving for two reasons. One because they took money, now feel threatened due to what the PD was doing to prevent such issues, and have left before they were found out.. ...and named, such as the designer in Kanpur...”*

*“They create fear, desperation and a hostile work environment. They should never be managing this project...”*

*“Some of the key persons have no qualifications at all. The contract manager, for example, is no more qualified than someone from the street. So, think about it, why is he there? I tell you; he does what he is told by the Cost person who is also the contract manager, and who also is not qualified as a contract manager. This kinda tells you about the small management [PMC Core Group] who shouldn’t be there, but are – doing exactly what they are told by the Employer...”*

*“The management group [PMC Core Group] are just as toxic as the Employer staff; more so even – because they are just doing it for gain, are unprofessional, unqualified and show little commitment to good project needs...”*

#### 4.1.3.1 PMC Theme Discussion

The PMC, as independent engineer for the underground works, is reported to have been compromised by the Employer and the PMC Core Group, as toxic followers and enablers - supporting the Employer, through collusion (Furnham and Taylor, 2011). This shows the underpinning mechanism for misrepresenting staff/mismanagement (Mohanty and Rai, 2022) - affecting the PMC capability to supervise the underground works by both entities engaging in fraudulent behaviour (Stalebrink and Sacco, 2007) affecting the project safety and quality. This can also be seen as a lack of accountability (Petrucci, 2012). Subsequently, the PMC Core Group are there to “enable” and “conceal” the Employer fraudulent behaviour (Hillson, 2002) through compromising behaviour, and to do what the employer wants, despite the contract requirements. This has had a demonstrably and severely negative effect on the project safety and quality.

Of further concern, was that PMC project management decisions appear to have been controlled by an off-site, authorised representative, who was not a direct member of the project,



and not even an engineer or had any project management capability or qualifications – the “authorised representative”. This person appears to have bought off, the European named company (Spanish) controlling the JV, which is now a wholly independent Indian entity – leaving the other JV member – Italian – without any monies from their place on the project. Thus, the PMC does not appear to be the same entity that won the bid – except in name. This should be a major concern for the European Donor (ED), as the bid JV management characteristics are different.

This shows that the Employer, preferred persons to manipulate (Smith, 2021) in the PMC who had little or no knowledge of specialities, such as contract management/project finance or costs; or even technical staff, such as a designer, who reportedly would not prepare design outcomes appropriately – except to the Employers requests – without using calculations. This is justified through indications, that in numerous meetings, where the designer would not state what the underpinning calculations were for a concrete structure, such as tunnel segments. This concern is warranted, as the fraudulent behaviour could develop and continue, but that the contractual requirements of safety and quality (and quantity) could be ignored. For example, a letter and report issued by the PMC PD, related to the severity of the non-compliances of the underground works, was reported to have been ignored, as the PMC Core Group issued a letter stating that the works was safe for train operations – after the CMRS - despite the reporting outcomes reflecting the inadequate data provided by the PMC project coordinator and showing clear statistical evidence of the inadequate state of the underground works against the Employers requirements – stated in the contract. This shows the complete lack of professional engagement of safety and quality matters on the project and the consistent arrangements of fraudulent behaviour.

The PMC has not protected itself by ensuring that PMC staff undergo any kind of fraud/ethics training (Smith, 2021). This appears to have been due to a lack of risk management (Jadhav and Choudhury, 2022) and also leads to the possibility that this would help staff see the fraudulent behaviour more easily and make it harder to conceal. This illustrates a lack of ethics understanding and capability for the PMC management (Petrucci, 2012; Smith, 2021).

The PMC collusion has affected the project integrity (Wells, 2014) by assisting the Employer to hide money trails, and replace and change documentation to match the Employer demands and issue letters/drawings falsely (Shan, et al, 2020) - after the event. This is very different from the normal project process of good project governance. This also shows a consistent lack of accountability (Petrucci, 2012) of the PMC management, that has allowed mismanagement and financial fraud, as reported, to have gone unchecked or ignored on the project (Iyer and Samociuk, 2006).

#### 4.1.4 Main Theme – European Donor (ED)

##### Fraud

*“The [Bank] should not just wait for a complaint; it should engage with its own processes and conduct regular reviews to make sure there isn’t any fraud being conducted on the project. ...If I see it, and I do, they should to.”*



*“Something is clearly wrong here, when there is no governance on the project by any independent authority. None. They are left to their own devices, and look at what’s happened. There is a huge amount of fraud, that mostly everyone knows about, but no one except the PD is doing something about it. Those in power are just empowering the fraudsters. It’s that simple. Why!?”*

#### Lack of Project Data Assessment

*“I thought. I mean I thought I knew, that the [Bank] had a job of ensuring compliance to proper project processes according to the [Bank] governance duties. Seems I am mistaken about this, and the fraud just goes on, becoming bigger as the Employer’s staff grow.*

*“Even when the [Bank] have been told, I think, they have taken many months to investigate, and are not serious about it; and now the PD has been sacked. It is a shame that professionals are treated like this for raising the fraud issues with the people who conduct this at such high levels.”*

#### 4.1.4.1 European Donor (ED) Theme Discussion

It was reported that there were no fraud risk measures taken on the project or published/utilised by the Employer/PMC or the contractors, or the European donor (ED), and if used, such measures are opaque to any internal review (based on Manacorda and Grasso, 2018). The ED governance process regarding risk of fraud is therefore considered visibly non-existent, where little or no live measurements/monitoring is conducted or reported (EIB, 2024) – at least at the project level. The ED is therefore considered inattentive and where data assessment, that is controlled by the Employer, is long after the fact, with no remedial treatments, or preventative measures revealed on the project reporting system, to prevent manipulation or obfuscation. This shows the lack of precautionary measures taken by the ED on the project. Further, the PMC is reported as not being allowed to discuss project matters directly with the ED at any time. This means that the ED is particularly at risk (IACRC, 2024), as assurances by the Employer (the entity borrower) will only involve the Employer management and/or staff using negative “undue influence” (Bailey, 2016). This influence is seen as biased, untrue, and above all, lacks transparency. Since the ED has all of the data available to them, then forensic fraud analysis (Capraş and Achim, 2023) could have been conducted to ensure that data trails are operating as expected. No published project document shows any connection to, or output from, such a process.

There has been no published internal review of any discrepancies leading to acts of fraud within the project to date (Iyer and Samociuk, 2006). The review would assist the ED in determining the level and scope of project fraud risk outcomes. Fraud actions on the project therefore, should also take the attention of the ED, as befits its internal governance requirements. Employer direction appears to be consistently attributed to wants and not contractual requirements, lacking transparency, as contractual requirements, specifications for safety and quality. This comes from the toxic leadership, and translates to a project under great professional, technical and financial stress. The project results do not provide value for money, and where Employer personal agency takes precedence over project undertaking, through

collusion (Giles, 2012) and where the ED governance has not protected the PMC staff human rights, as part of its imposed safeguarding obligations (EIB, 2023).

A major weakness was realised in the research, that the ED had not envisaged being utilised nor being looked for – the vast corporate energy directed to fraudulent behaviour. A serious error appears to have been the consistent blocking of the PMC (as a major stakeholder) by the Employer from having regular independent discussions with the ED, and this therefore indicates that the European donor has not conducted sufficient governance over the project. Further, this also indicates that the ED has not conducted any fraud risk assessment (Serpella, et al., 2014) and have also not implemented an appropriate risk management strategy relating to fraud prevention for the project (Singh, 2014).

## **5. Conclusions**

The research study finds strong evidence of toxic leadership, collusion, manipulation of documentary evidence, submissions of misinformation and documentary fraud to the CMRS for metro operational approvals. The study has also revealed the negative impact of the PMC Core Group has had on PMC staff and the manipulation of project finances and project data to follow the directions of the Employer.

Finally, this research demonstrates that a high status Employer, has engaged in fraud (Gottschalk, 2023) due to “legitimate” access to apply measures to disrupt the proper functioning of the project (Williams, et al., 2019), through toxic leadership in order to conceal the arrogation of the PMC contract; and engage in fraudulent behaviour through misinformation and misstatements of facts, manipulation of the project record and harassment of the ordinary PMC and contractor staff. As reported, a small group of PMC managers (most unqualified for the role approved by the Employer on the PMC), assisted the Employer, by acting as Employer assets and project destabilising proxies. These were engaged in restrictive and resistive behaviour and practices, targeting anyone, including the PD PMC, to prevent and misinform the other operating staff of the PMC, to ensure the unprofessional Employers “orders” were implemented. The PMC Core Group appears to also dissuade, conceal or manipulate the project processes, to prevent any action designed to reveal the Employer and PMC Core Group fraud. Therefore, the project has been materially affected by the irrational toxic leadership of the Employer, with the aid of the PMC Core Group. This has caused higher project costs, major delays materially caused by the Employer, lack of quality regarding structural entities, and serious impacts on safety, during construction and during the operations of the underground parts of the metro.

Further, the PMC Core Group appears to blame the PMC PD, for making the collusion, misrepresentation and manipulation on the project visible to the European donor. However, such toxic behaviour was deemed unprofessional, against good project management and possibly illegal. No person should be targeted with a loss of job, for such behaviour, just because they make it visible to a higher project authority.

Further, this research shows that fraud, collusion (Huisman, 2020) and the Employer toxic culture, aided by the PMC Core Group, has created the basis on which an operational metro

could not be conceived as safe due to fire, tunnel and underground station construction safety/quality failures. The Employer MD told the PMC PD in an early meeting, “*We do things differently in India. We do things better, faster and safer than the European way of metro construction*”. Given the above, the reality does not appear to reflect this statement, and this Employer management culture needs to be changed.

The metro project has lacked a cohesive management strategy and its rational implementation (Tawse and Tabesh, 2021) due to the arrogation of the PMC contract.

The research outcome also raises the question of who is responsible for governance on the project, and because the European donor provides a large portion of the funds for the dual metro, then the European donor is responsible for institutional “...*assurance and insight on governance adequacy and risk management effectiveness.*” (Eulerich and Lohmann, 2022). This is especially important since the dual metro Employer, has no higher internal governance than the MD, who from the evidence, has orchestrated the toxic leadership, utilised “expulsion” measures on the PMC PD for raising the fraud issues with the European donor, and did not report the project fraud to the European donor, at any time. The Employer therefore demonstrably lacks the “...*systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes...*” (Eulerich and Eulerich, 2020) required, to at least, manage and control fraud on the project.

The outcome indicated clearly that the metro project has moved unnecessarily to an entrenched “totalitarian-oriented project”. The project appears to be managed by a “rogue” Employer - solely managed (to work upon or try to alter for a purpose – Dictionary, 2024) through the whims and adversity caused by the MD and DWI orchestrations, with little or no recognition of the contract conditions for either the PMC or the contractor. This has had the effect of creating a pernicious, penurious environment, with the Employer in a veritable state of “poverty of mind”. The Employer had outsourced the need to conduct supervision over tunnelling and underground aspects of the contract (Jeang, 2015), which were completely ignored by the Employer resulting in crucial and critical damage to the underground works.

Of further concern is the treatment of the PMC staff as reported by respondents, as “slaves to the Employer”, which has created much pain and suffering due to stress (mental and physical), overwork (sometimes over 18 hours/day 2/3 times a week), underpayments (no increase in salary from day one) and a “superior’ attitude of the Employer staff, including the MD. This is an anathema to modern day project experiences and management. Given the above, the MD and the DWI are seen as unfit to manage the dual metro.

For the project, formal requirements to conduct forensic fraud analysis would help reveal the level and scope of any fraud taking place and who has been conducting such fraud. This would reveal liabilities and costs and payment trails that would not ordinarily be found (Deloitte, 2018). The voices from the PMC personnel suggest that the PMC could and should have, challenged the toxic Employer behaviour due to their position under the contract, and did not. The PMC Core Group, thus, remain a clear “internal disruptive and negative force” in its support of the Employer, as irresponsible agents of fraudulent behaviour, to the detriment of the project capability and performance outcomes. If any other major Indian metro projects are

funded internationally and show toxic management and malfeasance issues, resulting in clear risks to safety and quality, India will never meet its stringent requirements to become a developed country by 2047 (Kouamé, 2024).

As one respondent stated passionately before concluding, “*I’m going to do fantastic, super things in a new project, with great new friends and earn much more money than here. ...all because of the need for power and greed through fraud, by the MD and his cronies. I hope these untouchables are going to face the music. I ask you, would you ride the metro knowing these bad things they have done?*”

## References

- ADB. (2024). *Anticorruption and Integrity*. <https://www.adb.org/who-we-are/integrity>
- Alizadeh, T., Clements, R., Legacy, C., Searle, G., & Kamruzzaman, M. (2022). Infrastructure Governance in Times of Crises: A Research Agenda for Australian Cities. *Urban Policy and Research*, 40(1), 1-14. <https://doi.org/10.1080/08111146.2022.2040980>
- Ameyaw, E., Parn, E., Chan, A., Owusu-Manu, D., Edwards, D., & Darko, A. (2017). Corrupt Practices in the Construction Industry: Survey of Ghanaian Experience. *Journal of Management Engineering*, 33(6), 05017006. [https://doi.org/10.1061/\(ASCE\)ME.1943-5479.0000555](https://doi.org/10.1061/(ASCE)ME.1943-5479.0000555)
- Bailey, K. (2008). *Methods of Social Research*, New York: The Free Press.
- Bailey, S. (2016). *Construction Law*. Abingdon, UK: Routledge.
- Bonrath, A., & Eulerich, M. (2024). Internal auditing's role in preventing and detecting fraud: An empirical analysis. *International Journal of Auditing*, 12342, 1-17. <https://doi.org/10.1111/ijau.12342>
- Brown, J., & Loosemore, M. (2015). Behavioural factors influencing corrupt action in the Australian construction industry. *Engineering Construction and Architecture Management*, 22(4), 372-389. <https://doi.org/10.1108/ECAM-03-2015-0034>
- Burns, N., & Grove, S. (2001). *The Practice of Nursing Research. Conduct, Critique and Utilization*. Philadelphia, PA: Saunders.
- Button, M., Blackbourn, D., Lewis, C., & Shepherd, D. (2015). Uncovering the hidden cost of staff fraud: An assessment of 45 cases in the UK. *Journal of Financial Crime*, 22(2), 170-183. <https://doi.org/10.1108/JFC-11-2013-0070>
- Button, M., & J. Gee. 2013. *Countering fraud for competitive advantage*. New York, US: Wiley & Sons.
- Capraş, I., Achim, M. (2023). An Overview of Forensic Accounting and Its Effectiveness in the Detection and Prevention of Fraud. In: Achim, M.V. (eds). *Economic and Financial Crime, Sustainability and Good Governance. Contributions to Finance and Accounting*. Cham, Switzerland: Springer. [https://doi.org/10.1007/978-3-031-34082-6\\_13](https://doi.org/10.1007/978-3-031-34082-6_13)

- Cascarino, R. (2013). *Corporate Fraud and Internal Control*. New York, US: Wiley & Sons.
- Cassell, C., & Symon, G. (2004). *Essential Guide to Qualitative Methods in Organizational Research*. London, UK: Sage Publications.
- Cayla, J., & Eckhardt, G. (2007). Asian Brands without Borders: Regional Opportunities and Challenges. *International Marketing Review*, 24(4), 444-456. <https://doi.org/10.1108/02651330710761017>
- Chapman, R. (2016). A framework for examining the dimensions and characteristics of complexity inherent within rail megaprojects. *International Journal of Project Management*, 34(6), 937-956. <https://doi.org/10.1016/j.ijproman.2016.05.001>
- Charrett, D. (2022). *Contracts for Construction and Engineering Projects*. Abingdon, UK: Routledge.
- Clements, R., Alizadeh, T., Kamruzzaman, L., Searle, G., & Legacy, C. (2023). *Journal of Planning Literature*, 38(1), 70-87. <https://doi.org/10.1177/08854122221112317>
- Crawford, L., Cooke-Davies, T., Hobbs, B., Labuschagne, L., Remington, K., & Ping, C. (2008). Governance and support in the sponsoring of projects and programs. *Project Management Journal*, 39(1), S43-S55. <https://doi.org/10.1002/pmj.20059>
- Deep, S., Gajendran, T., & Jefferies, M. (2019). A systematic review of “enablers of collaboration” among the participants in construction projects. *International Journal of Construction Management*, 21(9), 1-13. <https://doi.org/10.1080/15623599.2019.1596624>
- Deloitte. (2018). *Forensic reviews of construction projects*. <https://www2.deloitte.com/content/dam/Deloitte/kz/Documents/finance/ConstructionProjectManagement/Forensic%20reviews%20of%20construction%20projects%20ENG.pdf>
- Denzin, N., & Giardina, M. (2016). *Qualitative inquiry - past, present, and future: a critical reader*. Eds. Abingdon, UK: Routledge.
- Denzin, N., & Lincoln, Y. (2023). *The Sage handbook of qualitative research* (Eds.). London, UK: Sage Publications.
- Dey, I. (2005). *Qualitative data analysis*. Abingdon, UK: Routledge.
- Driel, H. (2018). Financial fraud, scandals, and regulation: A conceptual framework and literature review. *Business History*, 61(8), 1259-1299. <https://doi.org/10.1080/00076791.2018.1519026>
- EIB. (2024). *Integrity Policy and Compliance Charter*. [https://www.eib.org/attachments/general/occo\\_charter\\_en.pdf](https://www.eib.org/attachments/general/occo_charter_en.pdf)
- EIB. (2023). *EIB publishes its approach to human rights*. Feb. <https://www.eib.org/en/press/all/2023-040-eib-publishes-its-approach-to-human-rights>



- Ellis, J. (2024). *How corporate governance can prevent fraud and corruption*. <https://www.thecorporategovernanceinstitute.com/insights/guides/how-corporate-governance-can-prevent-fraud-and-corruption/>
- Eulerich, A., & Eulerich, M. (2020). What is the value of internal auditing? – A literature review on qualitative and quantitative perspectives. *Maandblad Voor Accountancy en Bedrijfseconomie*, 94(3/4), 83-92. <https://doi.org/10.5117/mab.94.50375>
- Eulerich, M., & Lohmann, C. (2022). Information Asymmetries and Intra-Company Monitoring: an Empirical Analysis of Nonlinear Relationships Between Company Characteristics and the Size of the Internal Audit Function. *Schmalenbach Journal of Business Research*, 74, 103-127. <https://doi.org/10.1007/s41471-021-00128-2>
- Fink, A. (2000). The Role of the Researcher in the Qualitative Research Process. A Potential Barrier to Archiving Qualitative Data. Forum: *Qualitative Social Research*, 1(3), 4.
- Fletcher, A. (2017). Applying critical realism in qualitative research: methodology meets method. *International Journal of Social Research Methodology*, 20(2), 181-194. <https://doi.org/10.1080/13645579.2016.1144401>
- Foucault, M. (2010). *The Birth of Biopolitics: Lectures at the College de France, 1978-1979*. New York: Picador.
- Fox, B. (2020). Only 4% of fraud is caught by outside auditors. It's time for accounting to change its approach. *Fortune*, 2<sup>nd</sup> July. <https://fortune.com/2020/07/02/auditing-accounting-corporate-fraud/>
- Fulop, M., Tiron-Tudor, A., & Cordos, G. (2019). Audit education role in decreasing the expectation gap. *Journal of Education for Business*, 94(5), 306-313. <https://doi.org/10.1080/08832323.2018.1527752>
- Furnham, A., & Taylor, J. (2011). *Bad Apples: Identify, Prevent & Manage Negative Behavior at Work*. New York, NY: Palgrave Macmillan.
- Gee, J., Button, M., Hock, B., & Shepherd, D. (2021). *Fraud and corruption in the construction sector*. [https://pure.port.ac.uk/ws/portalfiles/portal/49259065/Fraud\\_and\\_Corruption\\_in\\_the\\_Construction\\_Sector\\_2021.pdf](https://pure.port.ac.uk/ws/portalfiles/portal/49259065/Fraud_and_Corruption_in_the_Construction_Sector_2021.pdf)
- Giles, S. (2012). *Managing Fraud Risk*. Chichester, UK: John Wiley & Sons.
- Goldman, A. (2009). *Transforming Toxic Leaders*. Stanford, CA, US: Stanford Business Books.
- Glaser, B. (1992). *Basics of Grounded Theory Analysis*. Mill Valley, CA, USA: Sociology Press.
- Glaser, B. & Strauss, A. (1967). *The Discovery of Grounded Theory: Strategies for Qualitative Research*. Chicago: Aldine.



- Gonzalez, C. (2008). Conceptions of, and approaches to, teaching online: a study of lecturers teaching postgraduate distance courses. *Higher Education*, 57(3), 299-314. <https://doi.org/10.1007/s10734-008-9145-1>
- Gotelaere, S., & Paoli, L. (2022). Prevention and Control of Financial Fraud: a Scoping Review. *European Journal on Criminal Policy Research*, Nov. <https://doi.org/10.1007/s10610-022-09532-8>
- Gottschalk, P. (2023). *Fraud Investigation Reports in Practice*. New York, NY: Routledge.
- De Graaf, G. (2010). A Report on reporting: Why peers report integrity and law violations in public organizations. *Public Administration Review*, 70(5), 767-779. <https://doi.org/10.1111/j.1540-6210.2010.02204.x>
- Gray, J., & Wilcox, B. (1995). *Good Schools, Bad Schools*. Buckingham, UK: Open University Press.
- Greve, H., Palmer, D., & Pozner, J. (2010). Organizations gone wild: The causes, processes, and consequences of organizational misconduct. *Academy of Management Annals*, 4(1), 53-107. <https://doi.org/10.5465/19416521003654186>
- Gupta, G., Mazumdar, C., Rao, M., & Bhosale, R. (2006). Paradigm shift in document related frauds: Characteristics identification for development of a non-destructive automated system for printed documents. *Digital Investigation*, 3(1), 43-55. <https://doi.org/10.1016/j.diin.2006.01.009>
- IACRC. (2024). *The Most Common Procurement Fraud Schemes and their Primary Red Flags*. <https://iacrc.org/fraud-and-corruption/the-most-common-procurement-fraud-schemes-and-their-primary-red-flags/>
- Harris, L., & Brown, G. (2010). Mixing interview and questionnaire methods: Practical problems in aligning data. *Practical Assessment, Research and Evaluation*, 15(1), 1-19. <https://doi.org/10.7275/959j-ky83>
- Harwood, T., & Garry, T. (2003). An Overview of Content Analysis. *The Marketing Review*, 3(4), 479-498. <https://doi.org/10.1362/146934703771910080>
- Hillson, D. (2002). Extending the Risk Process to Manage Opportunities. *International Journal of Project Management*, 20(3), 235-240. [https://doi.org/10.1016/S0263-7863\(01\)00074-6](https://doi.org/10.1016/S0263-7863(01)00074-6)
- Høye, S., & Severinsson, E. (2007). *Methodological aspects of rigor in qualitative nursing research on families involved in intensive care units: A literature review*. *Nursing & Health Sciences*, 9(1), 61-68. <https://doi.org/10.1111/j.1442-2018.2007.00300.x>
- Huisman, W. (2020). Blurred lines: Collusions between legitimate and illegitimate organizations. In: Rorie, M. (editor). *The Handbook of White-Collar Crime*. Hoboken, NJ: Wiley & Sons.

- Iyer, N., & Samociuk, M. (2006). *Fraud and Corruption: Prevention and Detection*. Aldershot, UK: Gower Publishing.
- Jadhav, P. & Choudhury, R. (2022). *Infrastructure Planning and Management in India*. Singapore: Springer Nature.
- James, P. (2024). Project Owner Toxic Leadership: Implications for a Dual Metro Project in UP, India. *Journal of Management Research*, 16(2), 19-42. <https://doi.org/10.5296/jmr.v16i2.22139>
- James, P., & James, T. (2011). *Qualitative Research Methods for Health Services*. London, UK: Megellan UK Press.
- Jeang, A. (2015). Project management for uncertainty with multiple objectives optimisation of time, cost and reliability. *International Journal of Production Research*, 53(5), 1503-1526. <https://doi.org/10.1080/00207543.2014.952792>
- Jennings, W. (2022). *Fraud Investigation and Forensic Accounting in the Real World*. Boca Raton, FL: CRC Press.
- Johnson, B. (1997). Examining the validity structure of qualitative research. *Education*, 118(3), 282-292.
- Johnson, J., Adkins, D., & Chauvin, S. (2020). A review of the quality indicators of rigor in qualitative research. *American Journal of Pharmaceutical Education*, 84(1), 7120. <https://doi.org/10.5688/ajpe7120>
- Kassem, R. (2024). External auditors' use and perceptions of fraud factors in assessing fraudulent financial reporting risk (FFRR): Implications for audit policy and practice. *Security Journal*, 37, 875-902. <https://doi.org/10.1057/s41284-023-00399-w>
- Kempster, S., & Parry, K. (2014). Critical realism and Grounded Theory. In: Edwards, P., O'Mahoney, J., & Vincent, S. (2014). *Studying Organizations using Critical Realism*. Oxford, UK: Oxford University Press.
- Kim, Y. (2011). The Pilot Study in Qualitative Inquiry: Identifying Issues and Learning Lessons for Culturally Competent Research. *Qualitative Social Work*, 10(2), 190-206. <https://doi.org/10.1177/1473325010362001>
- Kleinfeld, A., & Martens, A. (2023). Fraud Prevention and Detection. In: Idowu, S.O., Schmidpeter, R., Capaldi, N., Zu, L., Del Baldo, M., & Abreu, R. (eds). *Encyclopedia of Sustainable Management*. Cham, Switzerland: Springer. [https://doi.org/10.1007/978-3-031-25984-5\\_64](https://doi.org/10.1007/978-3-031-25984-5_64)
- Kouamé, A. (2024). Gearing up for India's Rapid Urban Transformation. 30<sup>th</sup> January. <https://www.worldbank.org/en/news/opinion/2024/01/30/gearing-up-for-india-s-rapid-urban-t-ransformation>

- Kratcoski, P., & Edelbacher, M. (2018). *Fraud and Corruption*. Cham, Switzerland: Springer. <https://doi.org/10.1007/978-3-319-92333-8>
- Kusy, M., & Holloway, E. (2009). *Toxic workplace. Managing toxic personalities and their systems of power*. San Francisco, CA: John Wiley & Sons.
- Kvale, S. (1996). *Interviews: An Introduction to Qualitative Research Interviewing*. Thousand Oaks, California: Sage Publications.
- Larkin, B. (2013). The Politics and Poetics of Infrastructure. *Annual Review of Anthropology* 42, 327-343. <https://doi.org/10.1146/annurev-anthro-092412-155522>
- Le, Y., Shan, M., Chan, A., & Hu, Y. (2014). *Overview of corruption research in construction*. *Journal of Management in Engineering*, 30(4), 02514001. [https://doi.org/10.1061/\(ASCE\)ME.1943-5479.0000300](https://doi.org/10.1061/(ASCE)ME.1943-5479.0000300)
- Li, Y., Xianag, P., Chan, P., & Zhang, J. (2024). Examining owners' and contractors' motivations to participate in collaborative risk management of mega infrastructure projects. *International Journal of Project Management*, 42(5), 102614. <https://doi.org/10.1016/j.ijproman.2024.102614>
- Lincoln, Y., & Guba, E. (1985). *Naturalistic Inquiry*. Beverly Hills, CA, USA: Sage Publications.
- Malterud, K. (2001). Qualitative research: standards, challenges, and guidelines. *Lancet*, 358(9280), 483-488. [https://doi.org/10.1016/S0140-6736\(01\)05627-6](https://doi.org/10.1016/S0140-6736(01)05627-6)
- Manacorda, S. & Grasso, C. (2018). *Fighting Fraud and Corruption at the World Bank*. Cham, Switzerland: Springer.
- Mangala, D., & Kumari, P. (2017). Auditors' perceptions of the effectiveness of fraud prevention and detection methods. *Indian Journal of Corporate Governance*, 10(2), 118-142. <https://doi.org/10.1177/0974686217738683>
- Maulida, W., & Bayunitri, B. (2021). The influence of whistleblowing system toward fraud prevention. *International Journal of Financial, Accounting, and Management*, 2(4), 275-294. <https://doi.org/10.35912/ijfam.v2i4.177>
- Maxwell, J. (2013). *Qualitative Research Design: An Interactive Approach*. London, UK: Sage Publications.
- McDonnell, M., & Nurmohamed, S. (2021). When are organizations punished for organizational misconduct? A review and research agenda. *Research in Organizational Behavior*, 41, 100150. <https://doi.org/10.1016/j.riob.2021.100150>
- Miceli, M., Near, J., & Dworkin, T. (2008). *Whistleblowing in organizations*. New York: Routledge.

- Miller, R., & Hobbs, B., (2002). A framework for analyzing the development and delivery of large capital projects. In: Slevin, D., Cleland, D., & Pinto, J. (Eds.), *The Frontiers of Project Management Research.*, Newton Square, PA: Project Management Institute.
- Mohanty, G., & Rai, G. (2022). The Hermeneutics of the Concept of Misrepresentation: Addressing the Quagmire of Damages and Compensation in Cases of Misrepresentation in Formation of a Contract Under Indian and English Law. *Liverpool Law Review*, 43, 477-500. <https://doi.org/10.1007/s10991-022-09303-9>
- Morris, P., & Jamieson, A. (2005). Moving from corporate strategy to project strategy. *Project Management Journal*, 36(4), 5-18. <https://doi.org/10.1177/875697280503600402>
- Morrison, E. (2011). Employee voice behavior: Integration and directions for future research. *The Academy of Management Annals*, 5(1), 373-412.  
;<https://doi.org/10.1080/19416520.2011.574506>
- Mulhall, A. (2003). In the field: Notes on observation in qualitative research. *Journal of Advanced Nursing*, 41(3), 306-313. <https://doi.org/10.1046/j.1365-2648.2003.02514.x>
- Onwuegbuzie, A., & Leech, N. (2007). *The Qualitative Report*, 12(2), 238-254. <https://doi.org/10.46743/2160-3715/2007.1636>
- Orb, A., Eisenhauer, L., & Wynaden, D. (2001). Ethics in Qualitative Research. *Journal of Nursing Scholarship*, 33(10), 93-96. <https://doi.org/10.1111/j.1547-5069.2001.00093.x>
- Owusu, E., Chan, A., & Shan, M. (2019). Causal Factors of Corruption in Construction Project Management: An Overview. *Science and Engineering Ethics*, 25, 1-31.  
<https://doi.org/10.1007/s11948-017-0002-4>
- Patton, M. (2002). Two decades of developments in qualitative inquiry: A personal, experiential perspective. *Qualitative Social Work*, 1(3), 261-283. <https://doi.org/10.1177/1473325002001003636>
- Pelletier, K. (2010). Leader toxicity: An empirical investigation of toxic behavior and rhetoric. *Leadership*, 6(4), 373-389. <https://doi.org/10.1177/1742715010379308>
- Petrucelli, J. (2012). *Detecting Fraud in Organizations*. Chichester, UK: John Wiley & Sons.
- Pickett, S. (2008). *Internal Investigations: A Basic Guide Anyone Can Use*. Chichester, UK: John Wiley & Sons.
- PMI. (2021). *The Standard for Project Management and A Guide to the Project Management Body of Knowledge*. Pennsylvania, US: Project Management Institute, Inc.
- Proag, V. (2021). *Infrastructure planning and management: An integrated approach*. Cham, Switzerland: Springer. <https://doi.org/10.1007/978-3-030-48559-7>
- Punch, K. (2014). *Introduction to Social Research: Quantitative and Qualitative Approaches*. London: Sage Publications.

- Qu, S., & Dumay, J. (2011). The qualitative research interview. *Qualitative Research in Accounting & Management*, 8(3), 238-264. <https://doi.org/10.1108/11766091111162070>
- Reurink, A. (2018). Financial Fraud: A Literature Review. *Journal of Economic Surveys*, 32(5), 1292-1325. <https://doi.org/10.1111/joes.12294>
- Ritchie, J., & Lewis, J. (2003). *Qualitative Research Practice: A Guide for Social Science Students and Researchers*. London: Sage Publications.
- Robinson, M. (2013). *An employer's and engineer's guide to the FIDIC conditions of contract*. Chichester, UK: John Wiley & Sons.
- Rothschild, J., & Miethe, T. (1999). Whistle-blower disclosures and management retaliation: The battle to control information about organization corruption. *Work and Occupations*, 26(1), 107-128. <https://doi.org/10.1177/0730888499026001006>
- Rubin, H., & Rubin, I. (2005). *Qualitative Interviewing: The Art of Hearing Data*. Thousand Oaks: Sage Publications.
- Sanderson, J., (2012). Risk, uncertainty and governance in megaprojects: a critical discussion of alternative explanations. *International Journal of Project Management*, 30(4), 432-443. <https://doi.org/10.1016/j.ijproman.2011.11.002>
- Saenz, C., & Brown, H. (2018). The disclosure of anti-corruption aspects in companies of the construction sector: main companies worldwide and in Latin America. *Journal of Cleaner Production*, 196, 259-272. <https://doi.org/10.1016/j.jclepro.2018.06.045>
- Sandelowski, M., & Barroso, J. (2002). Reading Qualitative Studies. *International Journal of Qualitative Methods*, 1(1), 74-108. <https://doi.org/10.1177/160940690200100107>
- Sbaraini, A., Carter, S., Evans, W., & Blinkhorn, A. (2011). How to do a grounded theory study: a worked example of a study of dental practices. *BMC Medical Research Methodology*, 11, 128. <https://doi.org/10.1186/1471-2288-11-128>
- Seale, C., & Silverman, D. (1997). Ensuring rigour in qualitative research. *European Journal of Public Health*, 7(4), 379-384. <https://doi.org/10.1093/eurpub/7.4.379>
- Seger, A. (2012). Cybercrime and economic crime. In: Edelbacher, M. Kratcoski, P., & Theil, M. (Eds.). *Financial crimes: A threat to global security*. 119-146. Boca Raton, FL: CRC Press.
- Serpella, A., Ferrada, X., Howard, R., & Rubio, L. (2014). Risk Management in Construction Projects: A Knowledge-based Approach. *Procedia - Social and Behavioral Sciences*, 119, 653-662. <https://doi.org/10.1016/j.sbspro.2014.03.073>
- Shan, M., Le, Y., Chan, A., & Hu, Y. (2020). Collusive Practices in Public Construction Projects: A Case of China. In: *Corruption in the Public Construction Sector*. Singapore: Springer. [https://doi.org/10.1007/978-981-13-9550-5\\_7](https://doi.org/10.1007/978-981-13-9550-5_7)



- Singh, B. (2014). *Corporate Governance & Fraud Risk Management In India*. Noida, India: Pearson.
- Smith, D. (2021). *Promoting Integrity in the Work of International Organisations*. Cham, Switzerland: Springer Nature.
- Sohail, M., & Cavill, S. (2008). Accountability to Prevent Corruption in Construction Projects. *Journal of Construction Engineering and Management*, 134(9). [https://doi.org/10.1061/\(ASCE\)0733-9364\(2008\)134:9\(729\)](https://doi.org/10.1061/(ASCE)0733-9364(2008)134:9(729))
- Stalebrink, O., & Sacco, J. (2007). Rationalization of financial statement fraud in government: An Austrian perspective. *Critical Perspectives on Accounting*, 18(4), 489-507. <https://doi.org/10.1016/j.cpa.2006.01.009>
- Stenbacka, C. (2001). Qualitative research requires quality concepts of its own. *Management Decision*, 39(7), 551-556. <https://doi.org/10.1108/EUM0000000005801>
- Strauss, A., & Corbin, J. (1990). *Basics of Qualitative Research: Grounded Theory, Procedures and Techniques*. Newbury Park, Chicago, USA: Sage Publications.
- Sutton, J., & Austin, Z. (2015). Qualitative research: data collection, analysis management. *The Canadian Journal of Hospital Pharmacy*, 68(3), 226-231. <https://doi.org/10.4212/cjhp.v68i3.1456>
- Tawse, A., & Tabesh, P. (2021). Strategy implementation: A review and an introductory framework. *European Management Journal*, 39(1), 22-33. <https://doi.org/10.1016/j.emj.2020.09.005>
- Thomas, J., & O'Maolchatha, A. (1989). Reassessing the Critical Metaphor: An Optimistic Revisionist View. *Justice Quarterly* 6(1), 143-172. <https://doi.org/10.1080/07418828900090111>
- Too, E., & Weaver, P. (2014). The management of project management: A conceptual framework for project governance. *International Journal of Project Management*, 32(8), 1382-1394. <https://doi.org/10.1016/j.ijproman.2013.07.006>
- Trompeter, G., Carpenter, T., Desai, N., Jones, K., & Riley, A. (2013). A Synthesis of Fraud-Related Research. *Auditing: A Journal of Practice and Theory*, 32(1), 287-321. <https://doi.org/10.2308/ajpt-50360>
- Unger, B., Kock, A., Gemünden, H., & Jonas, D. (2012). Enforcing strategic fit of project portfolios by project termination: an empirical study on senior management involvement. *International Journal of Project Management*, 30(6), 675-685. <https://doi.org/10.1016/j.ijproman.2011.12.002>
- USGSA. (2012). *GSA OIG Procurement fraud Handbook*. U.S. General Services Administration. Office of Inspector General, Office of Audits, USA. [https://www.gsaig.gov/sites/default/files/misc-reports/ProcurementFraudHandbook\\_0.pdf](https://www.gsaig.gov/sites/default/files/misc-reports/ProcurementFraudHandbook_0.pdf)



- Vandekerckhove, W., & Tsahuridu, E. (2010). Risky rescues and the duty to blow the whistle. *Journal of Business Ethics, 97*(3), 365-380. <https://doi.org/10.1007/s10551-010-0513-2>
- Vona, L. (2008). *Fraud Risk Assessment: Building a Fraud Audit Program*. Hoboken, New Jersey: Wiley & Sons.
- Walsh, S., White, K., & Young, R. (2008). Over-Connected? A Qualitative Exploration of the Relationship between Australian Youth and Their Mobile Phones. *Journal of Adolescence, 31*(1), 77-92. <https://doi.org/10.1016/j.adolescence.2007.04.004>
- Waytz A., Dungan J., & Young L. (2013). The whistleblower's dilemma and the fairness–loyalty trade-off. *Journal of Experimental Social Psychology, 49*(6), 1027-1033. <https://doi.org/10.1016/j.jesp.2013.07.002>
- WB. (2011). *Guidelines on Preventing Fraud and Corruption in Projects*. The World Bank: Washington, US.
- Wells, J. (2014). *Principles of Fraud Examination*. Hoboken, NJ, US: John Wiley & Sons.
- Williams, M., Levi, M., Burnap, P., & Gundur, R. (2019). Under the corporate radar: Examining insider business cybercrime victimization through an application of routine activities theory. *Deviant Behavior, 40*(9), 1119-1131.  
<https://doi.org/10.1080/01639625.2018.1461786>
- Willis, J. (2007). *Foundations of Qualitative Research : interpretive and critical approaches*. London, UK: Sage Publications.
- Woolfe, N., & Silver, C. (2018). *Qualitative Analysis Using NVivo*. Abingdon, UK: Routledge.
- Yao, H., Chen, Y., Zhang, Y., Zhang, M., & Zhang, Y. (2021). Managing contract violations in construction projects: a moderated mediating model of enforcement decisions. *Production Planning & Control, 34*(8), 677-688. <https://doi.org/10.1080/09537287.2021.1951390>
- Zhang, C., & Wei, X. (2024). <https> Differentiating the Effects of Power and Status on Unethical Behavior: A Moderated Mediation Meta-Analysis. *Journal of Business and Psychology, 39*, 871-896. <https://doi.org/10.1007/s10869-023-09919-2>