

The Shadow Side of Projects: How Temporary Organizing Enables Fraud ¹

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Abstract

Projects have become the dominant mode of organizing work across industries, yet project management research has focused almost exclusively on achieving legitimate performance outcomes. This conceptual paper addresses a significant divergence of how the same structural characteristics that make temporary organizations effective, can be weaponized to facilitate, conceal, and legitimize fraud. Drawing on the theory of temporary organizations and organizational deviance scholarship, this study investigates how the four defining features of projects—Time, Task, Team, and Transition—create structural vulnerabilities that sophisticated actors can exploit. Through systematic conceptual analysis and employing theory elaboration as articulated by Fisher and Aguinis, the paper identifies four mechanisms of vulnerability. Equally, the paper develops an analytical framework mapping of each mechanism, its operational indicators, documented evidence, and underlying theoretical sources. The findings reveal that these mechanisms interact to form an integrated syndrome of vulnerability that are distinctive to temporary organizing. The study contributes a diagnostic framework enabling project managers, governance professionals, and organizational leaders to identify fraud-prone project configurations. Actionable recommendations are provided for strengthening project governance through independent oversight, reputational accountability, and structural transparency.

Keywords: *Project fraud; Temporary organizations; Project governance; Organizational deviance; Fraud prevention; Project management*

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1. Introduction

1.1 Background and Problem Framing

Projects have emerged as the primary way to organize work worldwide, and in developed economies, project-based economic activity currently makes up around a third of gross domestic product (GDP) (Schoper et al., 2018; Lundin et al., 2015). This process of "projectification" of the economy is one of the greatest organizational changes that happened in the past half century (Packendorff, 1995; Burke & Morley, 2016).

The theory of the temporary organization that was crystallized in the work of Lundin and Söderholm (1995) under the acronym "4T" which encompasses time, task, team, and transition dimensions, has given researchers and practitioners a robust tool to analyze the essentials of project success. It should be emphasized that these four traits are not limitations but productive forces that facilitate focused actions, innovation and swift decision-making (Bakker, 2010; Söderlund, 2004). Project management research has, understandably, concentrated on harnessing these characteristics for legitimate performance, such as achieving time, cost, and quality objectives and governing projects effectively (Joslin & Müller, 2016; Too & Weaver, 2014).

However, a darker question has been given remarkably little systematic consideration to, namely what happens when the very traits that make transient organizations successful are purposefully used for disingenuous purposes? The importance of this question is reflected in high profile cases. In 2019, the Hertz Corporation sued Accenture for breach of contract, alleging that the consulting firm failed to deliver a functional website and mobile application despite receiving substantial amounts in fees, missing multiple go-live dates, and ignoring specific contractual requirements (The Hertz Corporation v. Accenture LLP, 2019). When Hertz asked why promised features were missing, Accenture reportedly demanded additional fees to fix the deficits that were not of Hertz' creation. Systematic fraud in logistics contracts was uncovered by investigations carried out under the African Union Mission in Somalia (AMISOM), where temporary mission structures were employed to evade detection (Robinson, 2019). The Boeing 737 MAX development featured conscious concealment that was facilitated by high schedule pressure, which engendered compressed verification processes (U.S. House of Representatives, Committee on Transportation and Infrastructure, 2020).

The Fraud Triangle created by Cressey (1953) is the most widely accepted fraud framework, which contains three elements, namely pressure, opportunity, and rationalization (Dorminey et

al., 2012). This model, although useful to pinpoint individual motives, has been criticized for its failure to account for structural and organizational factors that provide an environment for the normalization of fraud behaviors (Lokanan, 2015; Morales et al., 2014). The fraud triangle can remind us that an opportunity is fundamental yet insufficient to elaborate the theoretical implications of the influence of different organizational arrangements, especially temporal ones and their ensuing opportunity structure for fraud.

The concept of normalized deviance comes from Vaughan's research on the Challenger disaster (1996, 1999) and offers a significant linkage between organizational structure and deviant behavior. Vaughan showed how practices that began as 'norm violation' became routinized and invisible due to three structural conditions of production pressure, structural risk norms and structural secrecy. Palmer (2012) said that wrongdoing is not caused by individual "bad apples," but rather by "bad barrels", implying organizational processes and structures which provide opportunities and incentives for wrongdoing. Ashforth & Anand (2003) looked at the institutionalization processes that normalize corruption.

A small number of scholars have examined the intersection of projects and fraud. In a project environment, project fraud is described by Abuya (2016) as the use of deceit or misrepresentation to obtain an unjustified financial gain in a project environment. Flyvbjerg, et al., (2003) documented strategic misrepresentation in megaprojects, showing that forecasting errors do not suffice to account for deception in project planning. Locatelli et al., (2017) examined corruption in public megaprojects, identifying characteristics including size, complexity, and uniqueness as factors creating opportunities for fraud. These contributions do crucially identify projects as presenting unique fraud exposures without developing a systematic theory of how cascading features of temporary organizations afford the conditions for fraud. This is the void that the present study fills.

1.2 Research Aim and Objectives

This paper aims to elaborate the theory of temporary organizations to explain how project structures create vulnerabilities to fraud. To accomplish this, the following four objectives are set. The first is to identify and theorize the mechanisms by which each of the 4T dimensions can be used for fraudulent purposes. The second objective is to examine the interaction of these processes in the creation of a coherent system of vulnerability. The third objective is to define an analytical framework that connects the mechanisms to their operational indicators, documented evidence and theoretical sources. The fourth objective is to delineate the constraint conditions

under which vulnerabilities are indeed most prone to be triggered and to develop practical recommendations for practitioners.

1.3 Research Question

How do the structural mechanisms of the four core features of a temporary organization – time limits, specialized tasks, separated teams, and sudden transition- engender, enable, obscure, and validate project-based fraud?

1.4 Research Methodology

This study employs theory elaboration as articulated by Fisher and Aguinis (2017), which entails the process of using preexisting conceptual ideas to develop new theoretical insights by contrasting, specifying, or structuring theoretical constructs and relations. This method falls in between theory generation and theory testing, and is suitable for the elaboration of the existing 4T framework to the new paradigm of project-based fraud.

Theory elaboration differs from theory borrowing, which introduces constructs in other disciplines, and can lead to potential conceptual stretching of constructs, that may result in the loss of their meaning (Whetten et al., 2009; Oswick et al., 2011; Sartori, 1970; Suddaby et al., 2011). Theory elaboration is performed on specific constructs in the focal domain with the goal of conceptual tightening, entailing specifying constructs precisely and identifying boundary conditions (Fisher & Aguinis, 2017).

Four distinct tactics of Fisher and Aguinis's (2017) framework are used. First, horizontal contrasting uses the 4T model with project-based fraud to reveal each element of shadow logic. For instance, time yielding opportunity to manipulate the audit rather than focused action; task uniqueness leading to ramped-up costs rather than innovation; team isolation precluding whistleblowing rather than sparking inclusivity; and transitions eliminating evidence rather than transferring knowledge. Second, construct specification project-based fraud is an intentional use of temporary features of the organization to perpetrate or conceal or give approval to financial irregularities that are more difficult to perform in a permanent organization (Abuya, 2016; Flyvbjerg et al., 2003).

Third, construct splitting applied to the transition dimension helps to differentiate between functional transition, where legitimate knowledge and assets are transferred and managed, and manipulative transition, where transition is used to strategically exploit and take advantage of

dissolution. Fourth, structuring specific relations is employed to stipulate causal pathways which uncover how the deadlines shorten the supervision and oversight window, how stage-gates ensure defined time nodes for audit, and how project closure disables a retrospective look at the process complexity.

The conceptual analysis draws on temporary organization theory (Lundin & Söderholm, 1995; Packendorff, 1995; Bakker, 2010; Söderlund, 2004), organizational deviance theory (Cressey, 1953; Vaughan, 1996, 1999; Palmer, 2012), and project governance literature (Joslin & Müller, 2016; Too & Weaver, 2014). Empirical evidence is obtained from litigation record (The Hertz Corporation v Accenture LLP 2019), investigation reports (U.S. House of Representatives, Committee on Transportation and Infrastructure (2020), and transparency publications (Robinson, 2019).

2. Literature Review

2.1 The Theory of Temporary Organizations

The background of the theory of temporary organizations is the Scandinavian institutional theory developed in opposition to the prevailing assumption in institutional theory that organizations are permanent (Lundin & Söderholm, 1995; Packendorff, 1995). Lundin and Söderholm (1995) found four diverse dimensions that separate temporary organizations from permanent organizations. Time is the key element as finite duration gives urgency, concentrates attention, establishes rhythm by providing timelines (Gersick, 1988). Lindkvist et al., (1998) introduced the idea of the "deadline-driven" organizing as a way to explain the impact of time pressure on cognition and behavior. Task is defined as a unique non-routine task that does not have the benefit of consensus competencies or historical baselines (Söderlund, 2004).

Team captures groups formed specifically for the project, which are subsequently dissolved. The ultimate recognition of separation to stimulate project-unique cohesion and shared identity (Bakker, 2010; Burke & Morley, 2016). Transition is about planned dissolution and handover and Jacobsson et al., (2013) made this a key conceptual element, as the organization's first objective is to leave a legacy beyond itself.

2.2 Organizational Deviance and Fraud

The Fraud Triangle model of Cressey (1953), which stresses the need for pressure, opportunity and rationalization, has been dominant in organizational fraud scholarship (Dorminey et al., 2012). However, as critics point out, its level of focus on the individual level does not account for structural factors that allow fraud to happen (Lokanan, 2015; Morales et al., 2014). The Challenger study is an empirical example of how the three structural conditions of production pressure, redefined risk norms, structural secrecy, normalize deviance (Vaughan, 1996, 1999). Palmer (2012) claimed that wrongdoing is not caused by "bad apples," but "bad barrels" within organizations. Ashforth and Anand (2003) studied corruption normalization by means of institutionalization processes that include the embedding of deviant practices in routines.

2.3 Project-Based Fraud: The Emerging Picture

Early conceptualization with identification of vulnerability factors including temporary organizational nature and contractual complexity was undertaken by Abuya (2016). Flyvbjerg et al. (2003) recorded systematic misrepresentation in megaproject planning related to structural incentives in the approving procedures. Locatelli et al. (2017) described opportunities for corruption in public mega-projects that resulted from size, complexity, and uniqueness. These contributions set a unique framework for fraud risks, although they did not make systematic efforts to theorize how the vulnerability occurs due to the temporary nature of the organizing characteristics in themselves. This is why the contemporary addressing of this gap is needed through theory elaboration.

3. Conceptual Framework

The framework correlates each 4T dimension with its shadow mechanism, operational indicators, empirical evidence and theoretical source. Three boundary conditions moderate mechanism activation: (1) governance intensity, entails the degree of independence and effectiveness of project governance (Joslin & Müller, 2016; Too & Weaver, 2014); (2) reputational stakes refers to the extent to which a participant's professional standing and future opportunities depend on maintaining a positive reputation beyond the immediate project (Palmer, 2012; Ashforth & Anand, 2003); (3) task tangibility, encompasses the physical verifiability of task output (Flyvbjerg et al., 2003; Locatelli et al., 2017).

Table 1: Conceptual Framework of Project-Based Fraud Vulnerability Mechanisms

4T Dimension	Shadow Mechanism	Operational Indicators	Documented Evidence	Theoretical Source
Time	Temporal Bracketing of Accountability	Predictable audit windows around scheduled milestones; compressed verification as deadlines approach; scrutiny ending at project closure	Boeing 737 MAX: schedule pressure compressed safety verification (U.S. House, 2020); AMISOM: fraud undetected until after mission dissolution (Robinson, 2019)	Gersick (1988): punctuated equilibrium at milestones; Lindkvist et al. (1998): deadline-driven forward orientation neglecting retrospective accountability
Task	Uniqueness as Justification Architecture	Definitional advantage embedding ambiguity in requirements; absence of comparable cost benchmarks; subjective and non-verifiable deliverable quality	Hertz-Accenture: Accenture allegedly missed go-live dates, failed to deliver contractually required features, and demanded additional fees to fix defects it was responsible for (Hertz v. Accenture, 2019); Megaprojects: cost underestimation as strategic misrepresentation (Flyvbjerg et al., 2003)	Söderlund (2004): task uniqueness removes standardized benchmarks; Flyvbjerg et al. (2003): information asymmetry enables systematic misrepresentation
Team	Isolation as Oversight Erosion	Insulated team norms diverging from parent organization; whistleblowing barriers amplified by temporary	NASA Challenger: insulated teams normalized deviant risk (Vaughan, 1996); Contractor conflicts of interest	Vaughan (1996): structural secrecy and normalized deviance; Miceli et al. (2008): whistleblowing

		membership; contractor loyalty conflicts with client interests	(Locatelli et al., 2017)	deterrents amplified in temporary settings; Palmer (2012): bad barrels create opportunity structures
Transition	Weaponization of Dissolution	Data genocide through non-transfer of records and metadata; liability laundering via dissolved SPVs; blame-shift to departed personnel; poison pill deliverables embedding dependencies	AMISOM: archived records prevented decision-chain reconstruction (Robinson, 2019); Megaproject SPVs dissolving with liability (Locatelli et al., 2017)	Jacobsson et al. (2013): transition as critical but vulnerable phase; Abuya (2016): dissolution enables evidence destruction; Flyvbjerg et al. (2003): long-term asset manipulation

4. Conceptual Analysis and Findings

In this section, the analytical framework is used to analyze each of the mechanisms, starting with the original theoretical conception, followed by the identification of shadow mechanisms using horizontal contrasting and the establishment of relations between organizational characteristics and fraud outcomes.

4.1 Time: Temporal Bracketing and the Compression of Accountability

The early theoretical rationale focused on deadlines as 'productive forces' that provide action orientation and build momentum (Lundin & Söderholm 1995; Gersick 1988). Theory elaboration uncovers a shadow mechanism taking place under this functional surface through horizontal contrasting. There is a cognitive barrier between “project time” and what comes later because there is a deadline. The deadline tends to highlight and speed up decision-making, and also creates a cognitive boundary that ends the scrutiny at project's end (Palmer, 2012; Flyvbjerg et al., 2003). This temporal bracketing does not always constitute or amount to fraud, as it is a legitimate way of dealing with limited attention in the context of multiple competing demands. But it also establishes a structural weakness which can be anticipated by experienced actors who

forestall project rhythms and who are able to exploit them to the project's detriment in an effective and systematic way.

There are three sub-processes involved in this vulnerability. First, audit window predictability comes from these known project milestones and closing dates, which lead to project reviews. The perpetrators can prepare documentation specifically geared for quick examination which are expected at these anticipated points, which are often characterized by limited duration. Unlike permanent organizations where audits may occur at any time, the project audit calendar is essentially knowable in advance. The Hertz-Accenture litigation exemplifies this. When the project was reviewed, it was supposedly conducted following proper procedures, but under robust and retrospective standards, problems only became apparent when payments were dealt with at substantially later stage (The Hertz Corporation v. Accenture LLP, 2019).

Second, oversight compression place when deadlines drag nearer and the pressures to deliver works quicken. Verifications are rushed through because the irresistible urge to "get things done" trumps the equally valid imperative of "getting things right". The Boeing 737 MAX investigation highlighted the pressure brought to bear by competitive motives and the time constraints it imposed on safety testing, but also, the phenomenon where engineers who voiced skepticism became "barriers to progress" (U.S. House of Representatives, Committee on Transportation and Infrastructure, 2020).

Third, is closure discontinuity which occurs at a formal closure of projects and the temporary organization. The team splits into new roles and institutional focus moves to the next priority (Lundin & Söderholm, 1995; Jacobsson et al., 2013). This disconnection is engineered as a necessary function of the system, but it also makes it possible that fraudulent transactions which are undetected at the time of closure can never be reviewed in retrospect. This was exactly the case that AMISOM's investigation recorded, where external auditors exposed the overbilling and ghost contracts, but key individuals had left and mission organizations had been disbanded, thus making evidence trails difficult to reconstruct (Robinson, 2019).

4.2 Task: Uniqueness as a Justification Architecture

The original theoretical idea focuses on the need to have special knowledge and skills in order to perform non-routine tasks (Söderlund, 2004). With horizontal contrasting, theory elaboration is used to justify task uniqueness, which creates a justification architecture where the absence of benchmarks eliminates objectivity regarding claims (Flyvbjerg et al., 2003; Locatelli et al., 2017).

Three sub-processes operate here. First is definitional advantage in that those who assign technical requirements can introduce ambiguity or vendor dependent requirements from the get-go. Subsequent cost increases are then deemed as unforeseen technical complexity and not intentional manipulation. In *The Hertz Corporation v. Accenture LLP* (2019), Hertz allegations align with the exploitation of definitional control over the project scope, initially understating the complexity required to secure the contract, then demanding additional fees to remedy defects that arose from its own failure to meet the agreed requirements. Secondly, absence exploitation makes use and takes advantage of the absence of similar and available projects to enable comparison of costs. When objective referents are absent, perpetrators can inflate "costs" to the maximum value of what seems defensible. This systematic misrepresentation has been reported by Flyvbjerg et al. (2003) as a regular strategy for securing the funding of the project.

Third, deliverables subjectivity arises because the knowledge-intensive output, such as reports, frameworks, and strategies, cannot be objectively checked and tested for quality. Ambiguity is built into the nature of these deliverables, making it very hard to differentiate between a satisfactory but not outstanding result and a deliberately produced good result (Abuya, 2016; Flyvbjerg et al., 2003).

4.3 Team: Isolation and the Erosion of Oversight

The theoretical underpinning of the original theory focuses on the effect of team separation in building team cohesion and shared identity (Bakker, 2010; Burke & Morley, 2016). As horizontal contrasting shows, theory elaboration uncovers the same isolation that makes transparency, monitoring, and whistleblowing mechanisms impossible, which are the basis of moral universes of deviant practices that are normalized (Vaughan, 1996; Ashforth & Anand, 2003).

Three sub-processes operate here. The first is the social insulation, which takes place when project teams establish norms which are different from those of the parent organization. Project teams can make fraudulent billing practices seem common and normal, as NASA engineering teams made deviant risk definitions seem commonplace in their insulated environment (Vaughan, 1996, 1999; Palmer, 2012).

Secondly, the barriers to whistleblowing are exacerbated in temporary contexts. Team members may be unaware of formal procedures of reporting, or they may reason or argue that the personal risk incurred in reporting will be greater than any potential benefit, as the team is soon to be disbanded anyway. Evidence shows that fear of retaliation and concern that nothing will happen

if an employee reports their concern are the most important factors that deter whistleblowing, and these concerns are exacerbated by weak or non-existent oversight systems and temporary employment relationships (Miceli, Near, & Dworkin, 2008; Palmer, 2012).

Third, the chameleon contractor dynamic introduces a structural conflict of interest. External contractors are first of all expected to be loyal to their own company's commercial interests with the expectation of maximizing billable hours, extending contracts, and creating dependency that results in follow-on contracts. These interests are served by practices that are fraud from the client's point of view. The resulting nested loyalty issue, where contractors face conflicting demands from their employer and client, does not have any transparent or structural resolution mechanism (Abuya, 2016; Locatelli et al., 2017; Ashforth & Anand, 2003).

4.4 Transition: The Weaponization of Dissolution

The underling theory is related to the management of termination that can enable capturing project value (Jacobsson et al., 2013). Through construct splitting (Fisher & Aguinis, 2017), theory elaboration distinguishes functional transition involving legitimate transfer, from manipulated transition involving strategic exploitation of dissolution.

Four sub-processes operate here. In the first place, data genocide is a deliberate act of non-transfer in the metadata and decision rationales, leaving the documentation to be formally full but of little aid in understanding what happened and why. The AMISOM investigation revealed that, although procurement files were formally kept in compliance with their standards, they were kept in a manner which made reconstruction of decision chains impossible (Robinson, 2019). Second, liability laundering involves special purpose vehicles (SPV) and joint ventures (JV) that terminate when the project finishes and thereby hamper or remove any legal and/or financial responsibilities or liabilities.

Third, blame-shift to absent personnel weaponizes the normal turnover of project staff. When it is stated that "that decision was made by the previous project manager," the words are an unchallengeable defense because the person that made those decisions no longer works at the organization and cannot respond (Palmer, 2012; Abuya, 2016). Fourth, poison pill deliverables integrate fraud into the final product, per se. Assets are things that seem legitimate during handover, but then have intentional dependencies such as proprietary technology, poor material quality, or designed obsolescence, that provide continuing benefits to the user, while being only

detectable upon transfer years later when there is little or no opportunity to pinpoint the benefits of the previous owner (Flyvbjerg et al., 2003; Locatelli et al., 2017).

4.5 Integration: The Fraud Vulnerability Syndrome

These mechanisms do not work in isolation but, for the most part, work together (Palmer, 2012; Vaughan, 1999). Temporal bracketing allows to compress management tasks avoiding justification architectures (as Flyvbjerg et al., 2003, Locatelli et al., 2017). Oversight erosion lowers detection of the inflated costs (Vaughan, 1996; Ashforth & Anand, 2003). Fraud in dissolution is buried is manipulated transition. This creates a syndrome of vulnerability hypothesized with regard to the permanent organization, in that it gains its immunities through continuity, institutional memory' and continuous accountability systems, whereas temporary organizations, by design, do not. (Palmer, 2012; Lundin & Söderholm, 1995; Bakker, 2010).

5. Discussion

5.1 Summary of Findings and Theoretical Contribution

This conceptual analysis, employing theory elaboration (Fisher & Aguinis, 2017), identified four interrelated mechanisms corresponding to each 4T dimension, as captured in Table 1. The Time dimension enables temporal bracketing of accountability; Task enables justification architecture; Team enables oversight erosion; and Transition enables weaponization of dissolution. The mechanisms work together and are activated depending on the intensity of governance, reputational stakes and the task tangibility.

The study makes three contributions. First, it extends temporary organization theory, showing its shadow side, as structural parts which facilitate action also facilitate deception, under certain conditions. This is an elaboration and not a critique of Lundin and Söderholm's (1995) framework as can be seen by the systematic horizontal contrasting, construct specification, construct splitting, and structuring of relations (Bakker, 2010; Burke & Morley, 2016). Second, it supplies a connecting link that ties the organizational deviance and project management literature together to see organizational form as an important contingency factor in fraud etiology (Palmer, 2012; Joslin & Müller, 2016). Thirdly, it is making theory accessible in terms of a practitioner-oriented diagnostic framework.

5.2 Practical Implications

The results indicate valued aspects of the project, including tight deadlines, specialized tasks, coherent teams, and effective handovers present their own risk thus necessitate active project management. Temporal bracketing awareness implies sustaining the governance for retrospective review even after closure. Independent technical verification is necessary for knowledge-intensive projects in order to realize justification architecture recognition. The use of team members not tied to the project hierarchy is necessary for the understanding of oversight erosion. Manipulated transition awareness necessitates forensic attention to documentation meaningfulness and long-term asset characteristics. Projects with hard deadlines, special tasks that are difficult to independently verify, large proportion of contractors and dissolving contractual structures should be subject to more stringent governance and external oversight and scrutiny than usual (Joslin & Müller, 2016; Too & Weaver, 2014).

5.3 Limitations and Future Research

This is a conceptual study, thus systematics empirical testing is lacking. Comparative case-studies of fraudulent and non-fraudulent projects should be conducted, in addition to a larger scale, quantitative studies on the relationship between structural characteristics, governance arrangements, and incidence of fraud (Fisher & Aguinis, 2017; Flyvbjerg et al., 2003). Multi-level models need to consider cultural, institutional and psychological factors.

6. Conclusion and Recommendations

Project related fraud does not mean generic fraud in project environment, as it is distinctive misconducts which exploit temporary organizing characteristics. This study posed that there exist four mechanisms that acted as a linked vulnerability syndrome, namely temporal bracketing, justification architecture, oversight erosion, and weaponization of dissolution, which were identified through theory elaboration.

Based on this analysis, five recommendations are generated. One, project governance should be maintained after project close, and provision should be made for explore project retrospectively after pressure to move on has diminished. Secondly, independent technical verification should be built-in as part of the governance processes, particularly for projects with intangible outputs that are intrinsically subjective. Third, project teams should consist of participants with direct reporting lines to one or more governance bodies outside the project, so that governance is not dependent on those governed. Fourthly, emphasis should be placed on the meaning and

traceability of decisions and not just on completeness of documents. Fifth, governance should assess delivered assets not just at the point of handing them over, but their characteristics and independence over time. Project-based organizing relies on trust, and the risk of an inadequate response should be mitigated by having the right governance structure in place.

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