DEFINITION AND EXPLANATION OF EMBEZZLEMENT AND INVESTIGATION OF ITS MOST IMPORTANT PREDISPOSING FACTORS IN THE SOCIETY

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ABSTRACT
Expressed concern of the society about issues and threats resulted from embezzlement crime and its effect on the society through dwindling the organizations and moral values and social justice and damaging the sustainable development and rule of law, has caused this crime to become so important which causes all economic, political, social and cultural factors to be affected. Consequently, cooperation for prevention and controlling this crime is considered as a necessity of the present era. Fighting against embezzlement is a multi-side and comprehensive approach. In this regard, in the present study, first, embezzlement is defined and explained and then, literature of the subject is investigated. After that, the effective factors for this crime commitment are identified and the most important factor is presented in the point of view of some officials and experts. The experts believe that, the highest effective factors were related to the options which were in the area of social conditions and then impossibility of the government control, and the lowest effective factors included opportunities, motivations and lack of information respectively. According to the achieved results, a serious approach to implement fighting against embezzlement in Iran, needs legislative, judicial and executive actions in addition to attention to the social and cultural issues.

KEY WORDS: Fighting against embezzlement, National challenges, Crime prevention

INTRODUCTION
Current issues and technology growth have made the organizations more complicated and consequently, managing the organizations of the present age has become more difficult than before. The phenomenon of financial corruption crime is one of consequences of complication. Corruption is a complicated, hidden and diverse task, hence, fighting against it requires a continuous, long and principled effort (Mansurnezhad, 2009). The experts believe that, corruption appears when there is no certain and defined border between economic policies of the country and traditions of private section (Levin&Satarov, 2000). Consequences of administrative financial corruption appear as problems such as embezzlement, fraud, nepotism, injustice, blackmail, creating frustration for stakeholders, theft of assets and sale of confidential information (Saburi, 1999). Offenses and crimes of the government employees and their financial abuses are among the most prominent issues and problems of the world and particularly the third world and developing countries. Despite intensification of penalties of for embezzlement crime offenders, commitment of this crime still continues widely. Embezzlements particularly by the senior staffs make it more important. Embezzlement of public properties is among the governmental staffs’ violations about the properties belonged to the government or other persons, which has been always as a serious threat against the government and people. To prevent the government’ staffs’ abuses of their given capital and properties as well as a higher guarantee of the government’ profit, the lawgiver intends to have penal support for these properties namely embezzlement (Habibzadeh et al., 2001). For the first time, the lawgiver dedicated the Article 152 to embezzlement crime in 1925. After victory of the Islamic revolution, Article 152 was replaced by Article 75 which observed the embezzlement crime. Then, by approving the law of penalty intensification for embezzlement and fraud offenders in 1997, the lawgiver defined embezzlement in Article 5 of the law of penalty intensification for embezzlement and fraud offenders as following: embezzlement means to seize the properties have been given due to his duty and responsibility, for himself or another person.

This crime is a financial and unforgivable crime with which dealing is in jurisdiction of the general court. In article 49 of the constitution, the government is mandated by the lawgiver to give back the wealth embezzlement-caused assets to the treasury of the right owner. Articles 5 and 6 of the law of penalty intensification for embezzlement and fraud offenders were approved by the Islamic parliament in 1985, and were approved by the Expediency Council as well.
Validi et al. (2006) conducted a study entitled “crime of illegal possession of governmental and public assets”. They mentioned that, in legislation of the rules, some specific people and subjects are specifically considered and their related rules are explained at a specific situation. For instance, the situation of governmental staffs and employees who have a specific support due to having relationship to the government and become custodian of governmental affairs. So, if they abuse the mentioned support and offend on their occupational duties, they are punishable and prosecutable under the rules of "abuses of government officials". In addition to some crimes such as fraud and embezzlement, the crime of illegal possession of governmental and public funds and properties can be proposed as one of the most obvious and common instance related to this case. By the mentioned crime, the staffs to whom the governmental or public assets have been entrusted, use the assets to their or another person’s advantage illegally; so, they would be deserved to tolerate penalty. In the studies conducted abroad, Kaufman (1977) also mentions that, administrative financial corruption in a country slows down economic growth of the country; since, it reduces the investment motivation of domestic and foreign investors. Levin et al. (2000) also concluded that, tendency of some people to the crime of administrative corruption reflects social values and norms of the society in which they have been grown.

It should be noted that, the governmental administrations and those staffs who are the power epitome of the government are not same as the institutions of public services and those members, in terms of organization, budget and employment approach. The government” staffs are the people who are employed by the government having some specific conditions according to national employment law, and have official organizational position; while, the public institutions such as municipalities and other institutions which are responsible for public welfare works, are managed by a certain way in terms of employment, budget and organization; but, if their infidelity is proven about doing the duties on the entrusted assets, their action is considered as embezzlement due to the public trust. Lawgivers of Egypt, Iraq, France, Syria and Lebanon consider the offender’s position in terms of being governmental employee, as one of the main pillars of embezzlement crime. One of the Egyptian lawyers mentions about the pillars of embezzlement crime that: Embezzlement is based on five pillars: 1- the offender’s characteristic 2- act of embezzlement 3- type of the embezzled object 4- giving the object to the criminal caused by the duty 5- intention of delinquency (Ahmad Amin). Therefore, in Egypt’ law also, the embezzler to be a general staff of the government including the staffs of central and local government and directors and members of the parliament and members of the armed forces and whoever has a certain governmental job as well as the people work in public services (Ramsis Bahram).

Explanation of the issue
Serious problems and threats resulted from embezzlement crime and its effect on the society through dwindling the organizations and moral values and social justice and damaging the sustainable development is an issue of which neglecting will result in irreparable consequences. The present study intends to investigate the dimensions of this problem and determine the most important condition for this crime commitment.

Circumstances leading to embezzlement
Some western bankers and lawyers consider the following provisions favorable for the growth of embezzlement crime:
1. The lack of governmental transparency
2. Weakness of the rule of law
3. Weakness in juridical expertise and profession
4. Lack of support for warning groups
5. Some specific people of the officials manage commonly the cash rather than management and control of the payments by central computer or a specific section.
6. Supervised illegal withdrawals from bank accounts are difficult to hide.
7. Public funds are concentrated rather than being distributed. For instance, if 100 dollars id embezzled from a local branch which has 2000 dollars, it would be found easier than a national branch having 2000000 dollars.
8. Public and unsupervised investment
9. Family-based social structure with accepted customs of unfair advantages and benefits for the powerful people’s family.
10. The societies in which honesty and trustworthiness of the people are less important than the other human characteristics which comes from centrally planned communist economy. Inversely, there is lower corruption in the societies which respect honesty and trustworthiness of the people.
11. Lack of literacy and knowledge among the people
12. Tribal unity that gives benefits to certain ethnic groups.

MATERIALS AND METHODS
The present study is descriptive of which the method is library. The study was conducted as theoretical analysis using literature investigation of the subject by documentary method. Considering the mentioned conditions leading to the crime commitment, a questionnaire containing 12 five-option questions in a 50-person statistical population including economic, political, juridical and social experts of the society, was prepared and distributed, and then, the relationship among the variables was assessed and investigated in four areas including social conditions, opportunities and motivations, impossibility of the government control and lack of information.

RESULTS
After collecting the questionnaires, all data were extracted from those and the responses were categorized at four areas including social conditions, opportunities and motivations, impossibility of the government control and lack of information.

According to Fig.1, the experts believe that, the highest effective factors were related to the options which were in the area of social conditions and then impossibility of the government control, and the lowest effective factors included opportunities, motivations and lack of information respectively.

![Fig. 1. Amount of response to each section in each respondent’s point of view into the factors’ effectiveness on embezzlement crime commitment](image)

DISCUSSION AND CONCLUSION
Embezzlement as threat for the communication security which prevents sustainable development and rule of law, has been identified by the UN, and the requirements to deal with it, have been provided. This common rule of the governments and nations has been generated as the society’ spirit based on the common global values, to fight with embezzlement by international cooperation. Although we are faced to many problems particularly in the third world’ countries, we have to attempt for social formation based on human values and resolving the common issues of the society, considering criticality of prevention and fighting against this issue. Management and performance of occurrence prevention of this important issue in Iran is much important, and an organization must be considered for this task. Solidarity of all national institutions and organizations in coordinating the actions has a critical value. A serious
approach to implement fighting against embezzlement in Iran, needs legislative, judicial and executive actions in addition to attention to the social and cultural issues. To cope with this national challenge in cultural area, the educational, training and media organizations are required to explain its impacts from various dimensions.

REFERENCES