

# The Impact of Communication on the Phenomenon of Asset Misappropriation, A Study Leveraging Common Pool Resources Frameworks

**Maria Vallenilla Haynes**

American University in Dubai, USA

## **Abstract:**

This research explores the influence of organizational communication on occupational fraud, with a focus on asset misappropriation. It compares perceived effectiveness of whistleblowing channels versus internal audits. Employing experimental methods rooted in game theory and Common Pool Resources (CPR) theory, the study utilizes a controlled sales skimming game to assess behaviors. Results show that communication significantly reduces fraud regardless of internal controls in place. Furthermore, whistleblowing mechanisms are perceived as more effective than internal audits, leading to lower fraud levels. The study emphasizes the importance of combining traditional controls with whistleblowing programs to enhance anti-fraud strategies.

## **Keywords:**

Game Theory, Common Pool Dilemma, Occupational Fraud, Asset Misappropriation, Communication, Experiments.