

David I. miller

Finance



**ASSIGN
BUSTER**

David L. Miller

1

Miller fits the profile of an average fraud perpetrator because he does not make massive theft in the accounting firms he is employed. Similarly, he rarely covers his tracks and is often caught stealing from his employers. He, therefore, differs in terms of the magnitude of his offenses are lack a clear direction (Burrough, 1986). However, his characteristics made him difficult to detect because of hypocrisy and deceit in presenting himself.

2.

Miller is an innovate fraudster and extensive used various elements of opportunity triangle to steal funds. First, he committed fraud before concealing his record through falsification of records. Notably, he used to concealment techniques of rationalization, opportunity, and motive to commit fraud.

3.

Different pressures motivated Miller to embezzle such as the need to buy a car and pay for mortgages. He, therefore, rationalized his actions by starting a family and providing for them as a cover-up ploy.

4.

The framing of the T-shirt indicates Miller's obsession with material possessions as a means of proving his integrity (Burrough, 1986). This compels him to engage in fraud. One of the red flags that could have tipped off company includes Miller's flashy lifestyle and expensive taste.

5.

Companies hesitate to prosecute white-collar criminals because it is expensive for the organization. However, the consequence of not

<https://assignbuster.com/david-l-miller/>

prosecuting such persons entails tainting of the company's image. Law enforcement officials, thus, should encourage more prosecution through in-depth investigating and put fraud deterrence mechanisms.

6.

Victimized companies had the opportunity to sue Miller and demand for compensation for their losses. This would have helped them in recovering their losses.

Reference

Burrough, B. (1986, September 19). David L. Miller Stole from His Employer and Isn't in Prison. *The Wall Street Journal*, pp. 1-2.