

Miller associated communications

[Sociology](#), [Communication](#)



- How does Miller fit the profile of the average fraud perpetrator? How does he differ? How did these characteristics make him difficult to detect?

Miller fit the profile of the average fraud perpetrator is that he has seem to look like everyone else in the business world who is well liked and seem to be an ideal employee. Purpose of Miller is trying to gain the trust of his employer and colleagues. That's why Miller works so hard on the constant energetic attempt to conceal his fraud. Miller differed from other fraud perpetrators because he was a sensible person. He has realized that embezzle he done was not right. When he caught by the employer, he promised will pay back all themoneythat he had stolen from earlier fraud. These characteristics made it difficult to detect Miller because he was trusted by his employer and colleagues. He would dedicate and put more effort on his job, and said to do outstanding work. This added by Miller being a very likeable person simply proved to make his evildoings very hard to detect.

- Explain the three elements of the opportunity triangle (commit, conceal, convert), and discuss how Miller Associated Communications. What specific concealment techniques did his actions?

Miller accomplished the three elements of the opportunity triangle in embezzling funds from Associated Communications by stealing money from his employers through forged checks. He would trick colleagues into signing their names to checks requiring two authorizing signatures. He would do this by asking them to sign the checks just in case the company needed to authorize a payment while they were on vacation. Miller concealed the fraud by intercepting the bank reconciliation and destroying the cancelled checks

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he used to siphon money. He then wrote off the amount to an expense account in order to balance the company's book balance. Since Miller converted the checks he had written into his personal account to convert the funds into personal gain.

- What pressures motivated Miller to embezzle? How did Miller rationalize his actions?

Pressure is a person's incentive or motivation for committing fraud. In this case, Miller faced a pressure vanity of his lifestyle which motivated Miller to continue to commit fraud. This is because he needs to buy luxury goods and lavish lifestyle. Miller rationalized his actions by saying he was not a bad person and he promised to all victim companies he would paid back the money that he stole.

- Miller had a framed T-shirt in his office that said, " He who dies with the most toys wins. " What does this tell you about Miller? What lifestyle red flags could have tipped off the company to the possibility of fraud?

Miller's framed T-shirt showed that he was extremely motivated by material things and needs a lot of money to support his motivation. The lifestyle red flags could have tipped off the company were that Miller was spending his salary most likely could have supported, such as buying a lavish suburban home, expensive suits, diamond, ruby, a new car, and others.

- Why do companies hesitate to prosecute white-collar criminals? What are the consequences of not prosecuting? How could law enforcement officials encourage more prosecution?

Companies hesitate to prosecute white-collar criminals because they will be going to worry that fraud perpetrators will continue to exploit a company if they going to be prosecuted the fraud perpetrators. Fraud perpetrators will be going to revenge those companies who prosecute them as they are clearly about the weakness of the internal controls of their existing companies. So that, they can easily to sabotage each companies. Law enforcement Officials could encourage companies to report and prosecute fraud and hold them responsible if they know about the fraud committed. This would prevent more fraud acts happen in the future because employees know they will be prosecuted for committing fraud.

- What could the victimized companies have done to prevent Miller's embezzlement?

Wheeling Bronze could have better enforced proper authorization and approval controls over access to cash and bank checks and to the means of writing and signing checks. Crest Industries could have been prevented or at least detected by better control over monthly bank statements and their reconciliation. In all but the first fraud, a more thorough background check of Miller may have revealed his past fraudulent activities and the company could have avoided the problems that arose after he was hired.