

MIS 5121: Business Processes, ERP Systems & Controls  
Week 5: *Inventory Control Failure*

# Control Failure: 'One Piece at a Time'

- Background:

- ❖ [Johnny Cash](#) Song about an auto worker on the Cadillac Assembly Line



- Control Failure: 1949 – 1977?

- ❖ Continual theft of auto parts from assembly line (multiple years)
- ❖ Threat of punishment existed but obviously didn't find the missing engine, transmission, ...

- Results:

- ❖ 'Free' Cadillac car built from parts
- ❖ Fictitious story? Could this really happen?

- Reference:

- ❖ [Johnny Cash 'One Piece at a Time'](#)



# 'One Piece at a Time'

Well, I left Kentucky back in forty nine  
An' went to Detroit workin' on a 'sembly line  
The first year they had me puttin' wheels on Cadillacs  
Every day I'd watch them beauties roll by  
And sometimes I'd hang my head and cry  
'Cause I always wanted me one that was long and black.

One day I devised myself a plan  
That should be the envy of most any man  
I'd sneak it out of there in a lunchbox in my hand  
Now gettin' caught meant gettin' fired  
But I figured I'd have it all by the time I retired  
I'd have me a car worth at least a hundred grand.

I'd get it one piece at a time  
And it wouldn't cost me a dime  
You'll know it's me when I come through your town  
I'm gonna ride around in style  
I'm gonna drive everybody wild  
'Cause I'll have the only one there is around.



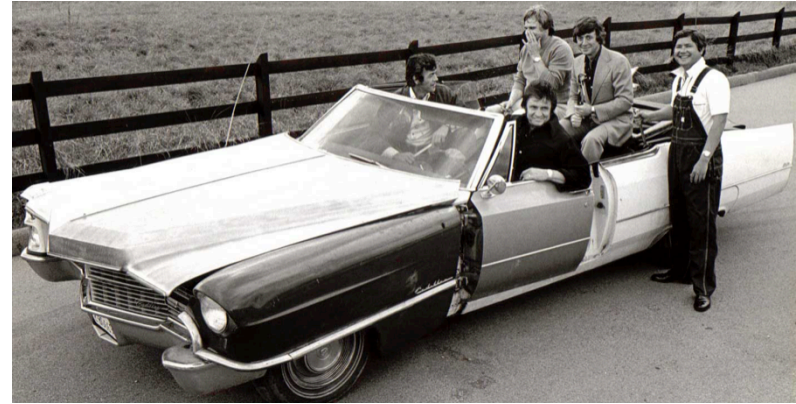
# 'One Piece at a Time'

So the very next day when I punched in  
With my big lunchbox and with help from my friends  
I left that day with a lunch box full of gears  
I've never considered myself a thief  
But GM wouldn't miss just one little piece  
Especially if I strung it out over several years.

The first day I got me a fuel pump  
And the next day I got me an engine and a trunk  
Then I got me a transmission and all the chrome  
The little things I could get in my big lunchbox  
Like nuts, an' bolts, and all four shocks  
But the big stuff we snuck out in my buddy's mobile home.

Now, up to now my plan went all right  
'Til we tried to put it all together one night  
And that's when we noticed that something was definitely wrong.

The transmission was a fifty three  
And the motor turned out to be a seventy three  
And when we tried to put in the bolts all the holes were gone..



# 'One Piece at a Time'

So we drilled it out so that it would fit  
And with a little bit of help with an adapter kit  
We had that engine runnin' just like a song  
Now the headlight' was another sight  
We had two on the left and one on the right  
But when we pulled out the switch all three of 'em come

The back end looked kinda funny too  
But we put it together and when we got through  
Well, that's when we noticed that we only had one tail-fin  
About that time my wife walked out  
And I could see in her eyes that she had her doubts  
But she opened the door and said "Honey, take me for a spin."

So we drove up town just to get the tags  
And I headed her right on down main drag  
I could hear everybody laughin' for blocks around  
But up there at the court house they didn't laugh  
'Cause to type it up it took the whole staff  
And when they got through the title weighed sixty pounds.



# 'One Piece at a Time'

I got it one piece at a time  
And it wouldn't cost me a dime  
You'll know it's me when I come through your town  
I'm gonna ride around in style  
I'm gonna drive everybody wild  
'Cause I'll have the only one there is around.

Ugh! Yeah, RED RYDER

This is the COTTON MOUTH

In the PSYCHO-BILLY CADILLAC Come on

Huh, This is the COTTON MOUTH

And negatory on the cost of this mow-chine there RED RYDER

You might say I went right up to the factory

And picked it up, it's cheaper that way

Ugh!, what model is it?

Well, It's a '49, '50, '51, '52, '53, '54, '55, '56 '57, '58' 59' automobile

It's a '60, '61, '62, '63, '64, '65, '66, '67 '68, '69, '70 automobile.



Songwriters: KEMP, WAYNE

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Data From: [LyricFind](https://www.lyricfind.com/)

# Environment Favorable to Fraud

Framework for spotting high-risk situations

- Perceived **opportunity** (*I can do it / conceal it and not get caught*)
  - Poor internal controls
  - Lack of oversight
- **Incentive or Pressure** (*Financial or emotional force pushing to commit fraud*)
  - Meet expectations
  - Avoid criticism
  - Cover a mistake
  - Personal failures, needs
- **Rationalization** (*Personal justification for dishonest actions*)
  - Low compensation
  - Company is profitable

