MIS 5121: Business Processes, ERP Systems & Controls
Week 5: Inventory Control Failure
Control Failure: ‘One Piece at a Time’

• **Background:**
  - [Johnny Cash](https://www.johnnycash.org) Song about an auto worker on the Cadillac Assembly Line

• **Control Failure: 1949 – 197?**
  - 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’](https://www.johnnycash.org)
‘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 on

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?

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

Songwriters: KEMP, WAYNE
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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