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Cressey, Donald R.: Embezzlement and White-Collar Crime

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Particularly notable among Donald R. Cressey's major contributions to many aspects of the criminological realm was his role in revising Edwin H. Sutherland's landmark textbook *Criminology* published in 1924 through the 5th to the 10th edition following Sutherland's death. Cressey served as an intellectual acolyte to Sutherland, seeking to defend and shore up his mentor's theory of differential association as it increasingly fell into desuetude. But Cressey was by no means a scholarly sycophant, and, as we shall see, he had some strong critical words for what he regarded as Sutherland's failure to appreciate that corporations could not by an anthropomorphic slight-of-hand be regarded as actors in the same way that human white-collar criminals could to form the basis for satisfactory criminological theory.

Like so many scholars who made impressive contributions early in their careers to the study of white-collar crime—among others Marshall Clinard and Richard Quinney years ago and Susan Shapiro and David Weisburd in more recent times—Cressey turned to other subject matter throughout most of his working life. In particular, he dedicated much time to the study of the sociology of organizations. However, he revisited white-collar crime when, in his last published contribution, he took exception to aspects of Sutherland's classic *White Collar Crime* published in 1940.

Cressey saw himself almost exclusively as a sociologist—or, more precisely, as a social psychologist who studied criminal acts from a behavioral perspective with little attention to their legal ramifications, although in his days as a graduate student he had taken a course from Jerome Hall, a preeminent legal scholar. Cressey only once attended a meeting of the American Society of Criminology (when he received the Sutherland Award for outstanding contributions to the field), despite the fact that the group had come of age while Cressey was still an active scholar. All of his academic affiliations, both at the University of California in Los Angeles beginning in 1950 and at the UC campus at Santa Barbara after 1961, were in sociology departments. His only significant association with a mainstream criminological educational enterprise was the year he spent in England at Cambridge University's Institute of Criminology.

Cressey did play a major role in the President's Commission on Law Enforcement and Administration of Justice when Lloyd Ohlin, a onetime classmate of Cressey's at Indiana, selected him to prepare the Commission's report on organized crime (Cressey,

1969). Cressey's agreement to deal with this hot-button subject, which at the time was of great political importance because of the prosecutorial zeal of Attorney General Robert Kennedy, [p. 224 ↓] indicates his concern with public policy issues that he believed also could be mined for theoretical and substantive sociological insights. That view would be manifest in the research that Cressey did with a colleague on Synanon, a drug rehabilitation facility located not far from the UCLA campus (Janzen, 2001; Volkman & Cressey, 1963).

Becoming a Criminologist

Cressey was born on April 27, 1919, in Fergus Falls, Minnesota, then a city of about 15,000 persons. Fergus Falls is the seat of Otter Tails County in west central Minnesota and lies some 180 miles northwest of the Twin Cities of Minneapolis and St. Paul.

Fergus Falls was populated largely by immigrants from Norway. Cressey's forebears had been farm laborers in England and undertook the same kind of work when they came to Vermont and ultimately moved westward. It required a considerable degree of bodily insulation to grow up in Fergus Falls: On February 5, 1992, the city registered a cold weather record of minus 43 degrees Fahrenheit. Cressey's parents, by his account, were "real poor" (Laub, 1983, p. 131). His father, an alcoholic, operated the circuit panel switches at the town's electric plant and left the family after being arrested for a hit-and-run drunk driving accident when Cressey was 13 years old. He moved to Duluth where Cressey saw him but once ever after. His mother, who Cressey admired greatly, worked various jobs as a maid, dishwasher, waitress, and cook (Colomy, 1988). Cressey would be the first person in his extended family to complete high school. Both in high school and during his early years at college, Cressey worked at bakery jobs, anticipating that he would come to learn a trade that would keep him employed throughout his life. He was at best an indifferent high school student. Spurred on by Elaine Smythe, the woman he would marry before the military sent him overseas, Cressey did undergraduate work at Iowa State University in Ames, switching to sociology from a major in chemistry that focused on bakery products. After graduating in 1943, Cressey enlisted in the Army Air Force during World War II, seeing service in India and on Tinian, one of the Mariana Islands in the Pacific Ocean that was captured

from the Japanese in 1944 and was the site from which the *Enola Gay*, the airplane that dropped the atomic bomb on Hiroshima, took off.

Following his military discharge, Cressey wrote to Sutherland, the doyen of white-collar crime scholarship, requesting admission to Indiana's Ph.D. program. After he received his doctorate in 1950, Cressey worked as an analyst in a prison system, as did several other sociologists, including Ohlin and Daniel Glaser, who would later carve out prominent academic careers.

Cressey had a very keen mind that often instructed his tongue to express acerbic observations reflecting his impatience with what he viewed as academic posturing and obscurantism. His favorite term of scorn for work that he believed to be below par was what family newspapers these days are wont to call a “barnyard epithet.” His sometimes gruff exterior, however, camouflaged a sentimental soul, perhaps best illustrated by the poetry he wrote to commemorate the retirement of an administrative colleague at Santa Barbara and published in 1977 as *Turkey in the Peach Garden*. He also was an extraordinarily hard and diligent worker, stressing the utmost importance of developing writing skills if a person expected to launch a successful academic career. “I get up at five a.m. or earlier,” Cressey told an interviewer. “I usually work twelve hours a day, including some Saturdays and Sundays. I do it because I like it. It's fun. Being a sociology professor beats the hell out of working in a bakery” (Laub, 1983, p. 163).

Other People's Money

Cressey made an immediate splash on the sociological scene with the publication of *Other People's Money*. The book is based on his Ph.D. dissertation at Indiana (Cressey, 1950). It must be appreciated that, unlike today, in the 1950s it was unusual and highly prestigious to publish an academic book on a criminological topic. There was not yet a critical mass of potential purchasers to attract publishers. The Free Press, based in Glencoe, Illinois, which issued *Other People's Money*, was a small elite organization that attended only to the very most important works in the social sciences.

That Cressey selected embezzlement as his subject is a bit puzzling. Perhaps he did so primarily because he had been able to obtain access to a [p. 225 ↓] sizeable coterie of

imprisoned offenders. The puzzlement arises from the fact that Sutherland had explicitly excluded embezzlement from his roster of white-collar crime, apparently because its target was likely to be a business and not the government or the public.

The subtitle of Cressey's book, *The Social Psychology of Embezzlement*, is something of a misnomer that can be traced to a provocative debate in the early years of American criminology. Thorsten Sellin, a close friend of Sutherland, had maintained that criminologists ought not to restrict their subject matter to how the law defines and treats particular behaviors but rather should construct categories that gather together reasonably homogeneous acts, however they might be designated by the legal system. For Cressey, embezzlement became not the charged offense but all behaviors that he declared to characterize not only embezzlement but also similar kinds of fraudulent acts (Green, 1993)—persons who had committed what he called a “criminal violation of trust” (Cressey, 1973, p. 20). Trust violators had to meet two conditions: They had accepted an occupational position in good faith, and they had violated the expectation of trust inherent in the obligations associated with that position. The first condition was verified by statements from the men such as “I had no idea I was going to do this until the day it happened” (Cressey, 1950, p. 740).

Study subjects were 133 male inmates from three prisons (Illinois State Penitentiary at Joliet, California Institution for Men at Chino, and the United State Penitentiary at Terre Haute, Indiana). The men were interviewed for an average of 15 hours each over a stretch of 5 months to determine the roots of their violations.

Analytic Induction

For data collection and interpretation, Cressey relied upon an approach known as “analytic induction” that first was highlighted in the 1934 work of sociologist Florian Znaniecki, a Polish immigrant to the United States. Cressey was turned on to analytic induction by Alfred Lindesmith, a faculty member in the Indiana sociology department who had earlier studied under Sutherland at the University of Chicago. Lindesmith had concluded by use of the analytic induction approach that the key element in narcotic addiction was the user's association of the drug with pleasure and its absence with

pain. He finessed the issue of enduring later abstinence by insisting that once an addict always an addict, if only subconsciously (Lindesmith, 1986).

Analytic induction involves a researcher beginning with a set of postulates and then continually readjusting them so that they encompass all evidence that the data produce. Thus, if a negative case is found, the hypothesis is reformulated until all cases support the generalization. Cressey sought to learn if there was a “definable sequence” that was always present when a trust violation took place (Cressey, 1973, p. 12). However, the approach contains a major shortcoming from a scientific viewpoint in that it is not possible to use it for predictive purposes. As Sheldon Goldenberg (1993, p. 161) would conclude, “analytical induction is incapable of suggesting causal associations and equally incapable of generating the universals that are its goal.” The death rite for analytic induction was pronounced by John Laub and Robert Sampson in 1991: “No empirical research today is guided by the theory” (p. 1419).

Cressey revised his working hypothesis four times, until settling on a fifth iteration. This final reformulated hypothesis was claimed to be confirmed by all 133 cases without a single exception. Similarly, in a review of roughly 200 unpublished episodes that had been collected by Sutherland, Cressey found no reason to reject his final hypothesis. He argued that:

Trusted persons become trust violators when they conceive of themselves as having a financial problem which is non-shareable, are aware this problem can be secretly resolved by violation of the position of financial trust, and are able to apply to their own conduct in that situation verbalizations which enable them to adjust their conceptions of themselves as trusted persons with their conceptions of themselves as users of the entrusted funds or property. (Cressey, 1973, p. 30)

This three-step process, which has become known as the “Fraud Triangle,” was presented to explain a trust violation. Cressey adamantly argued that whenever all three characteristics were present, a trust violation would occur, while the absence of [p. 226 ↓] any one of the elements would result in the absence of such a violation.

A Non-Shareable Problem

A non-shareable problem comes to exist when individuals conceive of themselves as having a financial problem that cannot be resolved by seeking the help of another person due to their fear that they will lose status and/or forfeit the respect of others (Clinard, 1954). The condition can be shorthanded as a form of psychological isolation and it is noteworthy that not one of the married men in the sample was able to share his dilemma with his wife. The men had, as one of them put it, “too much false pride to get help from others” (Cressey, 1950, p. 742). Cressey maintained that whether the problem is shareable or non-shareable is based on the individual's perception, a perception that may or may not be in accord with objective fact. While two individuals may be in the same circumstances, one might perceive the situation as shareable, while the other defines it as non-shareable. Non-shareable problems were said to arise often from violations of ascribed obligations associated with the role of the trusted individual, personal failure, business reversals, physical isolation from others who could help the individual, status demands such as a seeming need for membership in a country club, and problematic employer-employee relations (Clinard, 1954; Cressey, 1953/1973). In *Other People's Money*, Cressey concentrated on those non-shareable problems that could be solved by a violation of trust, noting that all such problems described by the 133 inmates concerned status-seeking or status-maintaining activities. Interestingly, in an interview with John Laub 30 years after the publication of *Other People's Money*, Cressey concluded that having a non-shareable problem was important but not “critical” for the explanation of trust violations (Laub, 1983).

General Knowledge/Technical Skills

The second essential element needed for a trust violation to eventuate was the knowledge that the non-shareable problem could be resolved secretly by a violation of the person's position of financial responsibility. The person must also possess the necessary technical knowledge to carry out the crime (Cressey, 1950, 1953/1973; Clinard, 1954). Cressey noted that this component is often demonstrated by offenders when they utter phrases such as “It dawned on me” or “I realized I could” with regard

to their emergent awareness that they could use their employment position to solve their problem by means of workplace theft. Cressey pointed out that most people had acquired the skills needed to perpetrate a fraud in the course of their training or by means of on-the-job routine experiences. What was critical was that the individual had to come to understand that the non-shareable problem could be solved by “the application of rather general information to a specific problem” (Cressey, 1973, p. 91).

Verbalizations/Rationalizations

The final and most important component necessary for a trust violation to occur lies in the ability of the individual to rationalize the behavior as acceptable in regard to his image of himself (Cressey, 1953/1973; Laub, 1983). The process is necessary to avoid having to confront and deal with the reality that what the person is doing constitutes theft and deprives others. To commit a violation, individuals have to justify their conduct by the use of rationalizations that enable them to maintain their conception of themselves as a decent person despite the fact that they are making illegal personal use of entrusted funds. For independent businesspeople and long-term violators, these rationalizations usually take the form of a belief that they are only “borrowing” the money and that they will, in due time, return it. Another justification might be that the appropriated funds legally “belong” to them, perhaps with a claim that they have long been underpaid for the tasks performed. Cressey further found that a number of the trust violators he interviewed sought to justify their acts by observing that some of the most respected business leaders got their start by temporarily using other people's money. Then there were absconders, who took off with the purloined funds, some of whom shrugged off their behavior as a consequence of personal defects or who exhibited a “don't care” attitude.

Cressey felt compelled to examine his results in regard to how they lined up with Sutherland's [p. 227 ↓] theory of differential association, a formulation that insisted that all crime, including the white-collar variety, was explicable as a product of learned attitudes and behaviors. Cressey's conclusion was equivocal at best. Sutherland's differential association theory, he noted, did not fully explain violations of financial trust. For one thing, perpetrators by and large could figure out for themselves what they needed to do and how to do it to alleviate their discomforting financial condition. At the

same time, Cressey recognized that in order to develop and internalize a rationalization, offenders had to have been exposed to a cultural ideology conveying and supporting those verbalizations. People rarely invent new rationalizations. Almost invariably, perpetrators have been exposed to the definitions they settled upon through contacts with co-workers, the media, or other social experiences. Consequently, Cressey argued that he had found at least some indirect support for differential association theory.

Cressey's claim that his triad of explanatory items satisfactorily and invariably applied to violators of trust has not been supported by replication during the more than half a century since it first was promulgated, and two prominent research probes have claimed that their evidence shows him to have been in the wrong. Cressey's position was first rejected in 1974 by Gwynn Nettler, who concluded that the folk wisdom explanation of embezzlement was correct, that offenders are much more likely to have been prodded by overspending on reckless activities—the “wine, women, and song” theme—than by the conditions Cressey postulated. Nettler found the idea of a non-shareable problem far from satisfactory. “The concept is sufficiently vague that any condition may, after the criminal fact, be denominated as a non-shareable problem that triggered the breach of trust,” Nettler insisted, adding: “Such looseness is unsatisfying” (p. 74).

Later, in her 1981 study of female embezzlers, Dorothy Zeitz concluded that, unlike the men, women who embezzled were prompted by the financial difficulties of persons close to them—most often husbands, children, other family members or lovers—and that they felt a need to come to their aid. Nonetheless, *Other People's Money* remains a pioneering quintessential study of white-collar crime. It served to place the subject on the agenda of criminologists, it dealt with actual offenders (although there are likely distinctions, perhaps important ones, between the universe of violators and those who have been found out and sentenced), and it put forth a provocative explanatory schema.

Analyzing White Collar and Corporate Crime

Cressey viewed *Other People's Money* more as a study of the social psychology of criminal behavior and less as a study of white-collar crime (Akers & Matsueda, 1989;

Laub, 1983). He appreciated that the inmates he interviewed did not fit Sutherland's (1940) definitional criteria of respectability or high social prestige for classification as a white-collar criminal (Green, 1993). However, as Ronald Akers and Ross Matsueda (1989) observe, the criminological community embraced this piece as one of the defining works of white-collar crime and sought to formulate policies based on its findings.

Corporate Codes of Conduct

The main policy implication from *Other People's Money* was that “embezzlement could best be reduced by changing the normative climate of the organization which supported verbalizations conducive to violation of financial trust” (Akers & Matsueda, 1989, p. 434). Years later, by means of interviews with retired corporate middle managers now living in the southwest, Clinard (1983) came to the same conclusion: The moral climate of the corporation set by its top executives was crucial to its performance in regard to criminal violations. Today, with the banking industry in disrepair and the real estate realm riddled with mortgage scandals, recommendations have abounded that the corporate world must be turned away from an emphasis on greed and self-enhancement toward concern with public welfare.

Later, in what Cressey would call his first real empirical work on white-collar crime (Laub, 1983), he and Charles Moore (1980, 1983) examined 119 corporate codes of conduct—60 percent of them involving Fortune 500 companies—that had been adopted in response to the explosion of scandals in the 1970s. The goal of this movement was to change the normative climate of the corporation in order to lower the amount of illegal and unethical behavior within the organization and to increase the public's approval of big business. Cressey and [p. 228 ↓] Moore concluded that the aim was not achieved. Instead, the codes were said to serve the interests of the corporation at the expense of social responsibility. Specifically, the majority of codes gave the least amount of attention to illegal behavior that harms the public or their own employees (i.e., environmental pollution, unsafe working conditions, selling unsafe products), and paid the most attention to behaviors likely to harm the corporation by reducing its profits (i.e., embezzlement, issues of conflict of interest). These findings echoed what Cressey alluded to in his 1979 interview with John Laub when he discussed how white-collar

crime was coming to be defined, most notably by the U.S. Chamber of Commerce, as “crime against business, rather than crime by business” (p. 154).

Considering White-Collar Crime

Cressey also undertook to apply various criminological theories to white-collar crime, reflecting Sutherland's groundbreaking attacks on formulations, such as mental disorders and broken homes, that had floundered when examined in terms of advertising fraud and antitrust violations (Cressey, 1952, 1953/1973, 1972, 1980, 1986). Cressey indicated that variations in trade code violations by businesses paralleled neighborhood rates of delinquency (Akers & Matsueda, 1989; Cressey, 1972). He observed that “the corporate world contains patterns of criminalistic interaction that are remarkably similar to the patterns of criminalistic interaction noted years ago by Shaw and McKay in the world of the slum” (Cressey, 1972, p. 209; Shaw & McKay, 1942). Cressey indicated that when corporations enter a particular industry, they will likely take on the crime rate of that industry, just as children who move into a neighborhood often take on the delinquency rate of that neighborhood. He relentlessly proclaimed that Sutherland's differential association theory offered the very best explanation of white-collar crimes.

Cressey especially applied Sutherland's differential association theory to the analysis and control of management fraud (Akers & Matsueda, 1989; Cressey, 1980, 1986). He argued that management fraud could be explained through an understanding that people are exposed to definitions both favorable and unfavorable to the violation of law. Those who associate with others who hold attitudes hospitable to violating the law than otherwise would themselves be more likely to engage in illegal activities (Cressey, 1980, p. 139). After examining numerous studies of corporate crime, Cressey concluded that “young managers often ‘go along’ with the questionable practices of their superiors,” thus lending support to the notion that people develop a learned set of attitudes and behaviors from those they associate with. Through these interactions, people come to form views on what is and what is not “really” a crime (Cressey, 1980, p. 141). Therefore, Cressey argued that deterrence and control-oriented approaches to corporate crime would not be effective; rather, the normative climate of the workplace

would have to be altered and replaced with one that was opposed to the violation of the law.

Corporate Crime

Cressey's most influential contribution to the analysis of corporate crime was his critique that Sutherland had treated corporations in *White Collar Crime* as if they were individuals whose actions could best be interpreted by differential association (Cressey, 1989). For Cressey, this was a fruitless endeavor: Only humans could think and act; organizations were mindless entities with “no soul to damn, no body to kick” (Coffee, 1981). Corporations had no psychological or biological characteristics and thus could not be explained by the same principles used to interpret the actions of real people (Cressey, 1989, p. 37). He argued that although Sutherland (1940) defined white-collar crime as illegal acts committed by persons of respectability and high social status in the context of their occupation, he failed to study these individuals. Rather, he concentrated on the crime rates of corporations, applying human characteristics and capabilities (i.e., intention) to organizations (Friedrichs, 1992). In 1989 in “The Poverty of Theory in Corporate Crime Research,” Cressey insisted that there is no possibility of formulating a satisfactory social psychological theory to explain corporate or other nonhuman behavior because it is only through the will and intention of human agents that corporations are able to act.

Conclusion

Cressey represented what NBC news anchor Tom Brokaw would come to glorify in 1998 as the [p. 229 ↓] “greatest generation,” kids raised during the severe economic depression of the 1930s, who fought in World War II and returned home to translate their seasoning and experiences into productive careers. Academia before Cressey's time was a reserve for the elite, professors who often subsisted not on their meager salaries but on their family fortune. Cressey's background was working-class; his movement into university teaching and administration by the grace of the G.I. Bill of Rights was something that in previous times, had it happened all, would have been a

striking novelty. He traded on an unquestionably high level of intelligence, a sizeable dosage of belligerence, and a compelling dedication to justice, particularly for those who, like himself, were or had started off in straitened circumstances. He was not a romantic, but he was a strong advocate for reform.

Like that of virtually every scholar who makes something of a strong but not compellingly powerful impact on his study subject, a contributor who is not a Karl Marx, Émile Durkheim, or Max Weber, Cressey's substantive work inevitably has had only a limited shelf life. Similar to his qualitative-minded criminological colleagues such as Ohlin (who would marry Elaine Cressey after her husband's death at age 68 on July 21, 1987), Gresham Sykes, and Albert Cohen, Cressey's reputation would have to give way to the wave of quantitative research that in time took center stage—a development that, in the sarcastic words of the intellectual guru Edward Shils in 1956, followed in the wake of a time “when intellectuals still wrote in English” (p. 123).

In the theoretical realm, Cressey's work might have enjoyed a longer run had he upgraded and refined differential association, which he came to regard as a “principle” rather than a full-fledged “theory”—a rather uncertain distinction. In forewords to edition after edition of the Sutherland textbook, Cressey claimed that he would in time undertake such a task, but that he was moved to leave the theory in its original form because it constituted such a strong pedagogic tool; that is, it alerted students to a social process rather than to personality flaws or structural conditions that had been claimed to lie at the root of lawbreaking.

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See also

- [Anomie and White-Collar Crime](#)
- [Benson, Michael L.: The Collateral Consequences of White-Collar Offending](#)
- [Capitalism and White-Collar Crime](#)
- [Geis, Gilbert: Perspectives on White-Collar Crime Scandals](#)
- [Green, Stuart P.: Moral Theory of White-Collar Crime](#)
- [Individual Differences and White-Collar Crime](#)

- [Integrated Theories of White-Collar Crime](#)
- [Rational Choice and White-Collar Crime](#)
- [Sutherland, Edwin H.: White-Collar Crime](#)

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