

Investigating The Crime Of Embezzlement Of Managers From The Perspective Of Criminological Theories

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Abstract

Corruption, embezzlement, fraud and administrative misconduct are phenomena that have emerged in today's world, especially in developing countries, as the most important obstacles to the progress of society, and these phenomena have been able to cause irreparable damage quickly. The most common type of misconduct is the embezzlement of employees and managers, which is typological related to white-collar crimes. Using some criminological theories, the process of crime has been analyzed. From a criminological point of view, various causes can be found, such as the existence of a suitable criminal opportunity, pressure from specific circumstances and situations, neutralization of obstacles and internal controllers, weakness in self-control, especially in appropriate situations to commit a crime, etc. Enumerated. It also seems that reducing the appropriate criminal opportunities, eliminating sources of pressure on employees and promoting ethics in the organization, etc. can play an effective role in reducing the crime of embezzlement.

Keywords: embezzlement, manager, neutralization techniques, self-control, structural pressure.

I. Introduction

Usually, when discussing crimes, criminals come to mind who have been imprisoned or punished for crimes such as strife or robbery. This group of criminals is often from the lower classes of society, but There is another category of crimes that are mostly committed by people who have a good social status. Such people are in average and above average in terms of education and income and also have good jobs. Crimes such as fraud, embezzlement, escape Taxes and the like are committed by this group of criminals, but the harmful effects of this group of crimes are far more and more irreparable than the previous group. These crimes are phenomena that have emerged in today's world, especially in developing countries, as the most important factors in the development of society, and these phenomena have been able to cause irreparable damage to the speed of the development cycle. The influence of various factors in the formation

of corruption has given it a complex nature, as a result of which many programs designed by governments to combat corruption have failed. Experience has shown that to eliminate or reduce This sinister phenomenon in the administrative system of the country, we need programs to analyze issues and while evaluating various ways, select the optimal strategy and implement it.

The crime of embezzlement is a type of white-collar crime that imposes heavy economic, social and psychological costs on the government, organizations and the entire economic system of countries due to the violation of the existing trust between the organization (government or private institutions) and employees. The complexity and technicality of some jobs, fraud and secrecy of the perpetrators and the lack of material effects have made it difficult to detect this crime and increase its black figure. It disperses trust and pessimism towards them in the society, therefore, a

comprehensive study of the characteristics of this crime and its perpetrators, its roots and consequences in order to identify and plan to reduce the number of perpetrators seems necessary.

Embezzlement is a special crime that can only be committed by employees, landlords and public servants. The harm of this crime for the economy of the government and the trust of the nation is not hidden from anyone, and in fact it is a kind of betrayal of trust by a government employee or a person serving as a government employee who prefers the sweetness of fornication to lawlessness. The property entrusted to him stretches out. Embezzlement is considered as one of the examples of financial corruption and destructive crimes in the administrative and economic system of countries, which legally means the seizure of property entrusted by the government (or private institutions) to employees, and then always has adverse effects. It affects governments and public and private institutions. The necessity of identifying and analyzing this crime seems necessary before now. Independently passed the law to intensify the punishment of perpetrators of bribery, embezzlement and fraud.

2. The concept of embezzlement

Embezzlement in the word means taking away an object or property or government funds. But in jurisprudential terms, embezzlement means stealing another movable property other than amulet and by trickery and resorting to force. The money or property belongs to the government and the treasury or property entrusted to a government employee or public service agents, both formal and informal, and other revolutionary institutions. Securities and other property are owned or held by individuals by government employees and other organizations for their own benefit or the benefit of others. Thus, embezzlement is one of the encroachments of government employees and agents on public

services, which are committed due to the performance of public property and funds and the treasury or belonging to the persons to whom it is entrusted. In other words, embezzlement is a special type of betrayal of trust that government officials commit through misappropriation of funds and property entrusted to them according to their duties (Aftabi, 2012).

2-1-Subject of the crime of embezzlement

The subject of the crime of embezzlement does not include immovable property and is only related to movable property. Each is a government organization and institution, and in the next stage, includes all property belonging to natural persons to government employees and employees, both formal and informal, and public service agents and other revolutionary institutions and government companies and institutions that help. They are continuously governed by the government, entrusted on the occasion of performing their duties (Shambiyati, 1996, p. 132).

2-2- Backgrounds and factors of embezzlement

The crime of embezzlement, like other crimes, is caused by various factors, and certain circumstances can never be considered as the sole cause of the crime of embezzlement. Categorized into two general groups; Environmental and personal factors.

From the environmental point of view, financial problems and needs of employees and lack of financing of employees by relevant authorities, weakening of ethics in the organization and large scale in society, lack of transparency and order in organizational affairs, lack of job security of employees, government economy, weakness in responding to people and Etc. can be enumerated. From a personal point of view, the weakness of work conscience and ethics of individuals, employees' dissatisfaction with their position

within the organization, extravagance and desire for luxury and wealth, etc., are among the factors that lead employees to commit crimes.

In the occurrence of the crime of embezzlement and other economic crimes, the existence of an appropriate opportunity plays an effective role. The existence of an appropriate opportunity that can be motivating. Opportunities are often the result of conditions such as; Access to the crime scene, giving extensive powers to managers and employees, weakness in supervision and inspection, support and cooperation of several people in committing crime, the existence of ambiguity, weakness and gaps in the law (Benson et al., 2012, p. 78).

Finally, it seems that what can often lead to the crime of embezzlement is usually a combination of one or more of the above non-exclusive factors in addition to the existence of a good opportunity to commit a crime, which should be considered in criminological analysis of this crime.

2-3-Characteristics of the crime of embezzlement

The crime of embezzlement is a white-collar crime in the field of criminology, which is distinguished from street crimes according to its special characteristics. White-collar crimes in general and embezzlement crimes in particular can be enumerated as follows: These crimes are based on deception and Deception is the abuse of trust, concealment and collusion; Such features make it difficult to detect the crime of embezzlement. While proving fraudulent intent and the causal relationship between the perpetrator and the crime is shrouded in ambiguity, criminal charges are usually not pursued until conclusive and possible evidence is found. The number of embezzlement cases is not large; such crimes often require appropriate job opportunities and expertise, which makes them commit the crime as a master expert. Also, unlike public crimes that have a personal victim and the effects of the crime are visible and tangible, in the

embezzlement of a particular victim is not direct, in this crime, public and private institutions can be victims accordingly, while directly, the public economy. Or the ruling system is victimized for undermining its legitimacy. In the crime of embezzlement and other white-collar crimes, the effects of the crime are not immediate and progress over time; That unlike street crimes, both the crime and the perpetrator are not detected at all (Najafi Aberandabadi, same source) The offender has legal access to the crime scene and is spatially separate from the victim. Also, his actions have a seemingly legal face. The crime rate in these crimes is apparently low. Features such as lack of material effects of concealment and collusion lead to less detection of these crimes, while the black figure of these crimes is very high Pp. 141-115).

2-4- Characteristics of perpetrators of embezzlement

White-collar criminals are older than other criminals; Their average age is 40 years and above and the vast majority of them are men, this group of criminals are involved in extracurricular activities compared to other criminals. They have an extroverted personality and are more social than other criminals. They are able to easily To adapt to the society and the environment around them, they are more psychologically seeking pleasure and wealth than other criminals. They are also more narcissistic, greedy, ambitious and less able to control their ego. They are themselves; their motive for committing a crime is rooted in a competing culture; The state of desire and encouragement can be a factor for repeating his crime in the future, while they are not interested in the criminal lifestyle and attitude, in other words, they do not look at themselves through the eyes of a criminal (Benson et al., 2012, p. 78).

White-collar criminals, especially embezzlers, have no criminal record, unlike street crimes; Their position is a function of the trust placed in

them, and by committing the first crime, this relationship based on trust is broken. The embezzlers often have higher education than other criminals, they have a proportional social status; On the other hand, there are skilled liars who, due to lack of conscience and commitment to morality, easily commit hypocritical acts such as forgery, betrayal of trust, etc. (15: 2012, Cathrine filstad, petter gottschalk).

Such criminals often insist on presenting a non-criminal identity, and this is because they know that if their criminal acts are exposed, their social status and other resources will be lost (Benson et al., 2012, p. 140).).

These criminals do not find traces of the behavior of ordinary criminals in their speech and behavior; The desire for secrecy is high in this group of criminals, especially embezzlers, so their work and private lives are usually separated so that even their spouse is rarely informed of their criminal activities (Tage Alahito, 2003, p. 10).

2-5- The material element of the crime of embezzlement

The realization of the material element of the crime of embezzlement is subject to the existence of special conditions and preconditions, the position of the perpetrator of the crime and the existence of a trust relationship according to the national employment law. The perpetrator of the crime of embezzlement, who is an employee of the government or other revolutionary institutions, must carry out his criminal act in the form of improper seizure or seizure of state movable property or property belonging to natural persons assigned to him on the occasion of duty, such as one Employees of the economic mobilization, which is in charge of the sugar or sugar warehouse, have deliberately and colluded with one of the distributors of these goods during delivery, have delivered some government property (for example, one ton more than the quota) to the same sales agent, and This command

should be discovered by agents, Take some goods out of the warehouse, or one of the bank employees withdraws an amount from the savings account and fixed deposit of one of the customers and consumes it and this case is discovered (Mir Mohammad Sadeghi, 1997, p. 160).

In addition, the crime of embezzlement by monopolies by government employees and public service agents can be committed. Therefore, whenever state property is seized or withdrawn by ordinary people, such as the transfer of government goods to persons such as transport operators or drivers, it can be prosecuted as a betrayal of the trust. Even if government property is not entrusted to ordinary people, taking this property as theft can be prosecuted (Mir Mohammad Sadeghi, 1997, p. 160).

3. Theory of neutralization techniques

This theory first emerged in a comprehensive and complete manner in North America in the 1960s by two acronyms in the field of criminology and sociology, David Metza and Gersham Sykes. And sought to provide a model for explaining the crimes committed by this group of young people. In their field studies and research on adolescents and young people, they found that the environment around the groups in which the individual is a member plays an effective role in their delinquency. General can be due to the use of justifications that he calls neutralization techniques (Najafi Abrandabad criminal sociology lectures) Meta divided these techniques into 5 general categories:

3-1-Denial of responsibility; The perpetrator does not consider himself responsible for committing the crime and considers himself compelled and involuntary in committing the crime. Lack of will and authority and lack of responsibility are behind a coin. To be affected by the circumstances and circumstances around it to be an independent factor;

3-2-Denial of damages; Goat hunters think that their act does not involve any harm to the victim of the crime or that the damage is so small that it can be easily compensated;

3-3-Denial of the existence of the victim; The crime denies the existence of a person who has been harmed in the occurrence of the crime. The absence of the victim is a reason for committing an act;

3-4- Condemning the convicts; In such a way that the perpetrator considers the behavior and actions of the institutions and individuals in charge of order and the fight against crime as one-sided and discriminatory and believes that they themselves commit crimes; Therefore, they do not have the necessary authority to prevent and correct others.

3-5- Following the principle of loyalty to superiors, friends and relatives; The offender justifies his crime by saying that the crime was committed to help friends and relatives; Therefore, it is justifiable like an expedient lie and has less ugliness.

These techniques go back to before the crime took place. The use of these justifications is in fact the neutralization of the rationality and inner conscience of the individual, which results in facilitating the commission of the crime. Man; Obstacles such as conscience, religious, cultural, and personal beliefs that deter a person from committing a crime remove the ugliness of his or her deed from the cause of the crime. Accepts. In their self-investigations of delinquents, Metza and Sachs found that there was no difference between a goat and a non-delinquent goat; Criminals know the difference between right and wrong. They usually treat honest and law-abiding people with respect.

Theory of Neutralization Techniques was presented as a theory in the light of the above, albeit comprehensively, by Metza and Sal. Such as betrayal of trust, fraud, etc. were raised.

In the late 1940s, Donald Corsey interviewed 200 individuals convicted of embezzlement while

conducting his own analysis of crimes involving breach of trust (Joseph Wells, 1977, p. 72).

Analyzing the results of his research, he realized that embezzlement can be the result of cultural and psychological factors. They have not been seen to indicate their guilt. They have sometimes had important financial responsibilities and no features that indicate an abnormal psyche have been seen in them (Gassen, 1389, p. 104). As mentioned about the characteristics of white-collar criminals, most of them have no criminal record, education, relationships and good social status, moderate to high economic status are the characteristics of these people; Special situations in the process of passing from thought to action commit a crime.

The seat for the crime of embezzlement describes a three-step process known as the triangle of fraud; In this triangle, the neutralization and justification side has a fundamental role in committing a crime (Cicel Greek, 2004, 15).

A) the existence of an unspeakable financial problem in terms of the perpetrator; He refuses to make it public because it seems that sharing the problem with others could jeopardize the person's reputation and social status in the eyes of others. It can not be true. For example, one person may lose a lot of money in betting and not consider it unpredictable or expressible to others, while another person may disclose such damage to others.

They are dissatisfied. Just like some bankrupt businessmen try to hide their bankruptcy. First, in the opinion of the offender, the existence of such problems can undermine the credibility of the individual in the various roles he plays in society; Roles such as being the father or husband of an employee or manager or having such debts are not compatible with their trusted position (Cecil Greek, *ibid.*, 24). Second, although some financial problems and liabilities may arise as a result of unfavorable general economic conditions, there are some financial problems that arise from poor

planning and mistakes of the trusted person (here employee or manager).

Debts that originate from gambling, sexual promiscuity, a desire for luxuries, and undesirable traits such as greed. The weakness of his plan is his foolishness and mistakes and causes shame and disgrace for him. He refuses to do so. Thirdly; Embezzlers see their financial problems as the result of circumstances beyond their control. Doing their jobs and ... while the results of research indicate that the source of their financial problems and failures are themselves and not the external situation. There is a kind of isolationism in a person that prevents him from getting help from others. The fundamental mistake is that one considers one's problem unspeakable and does not seek help from others. The pressure of this financial problem leads one to commit a crime (Cesil.Greek.ibid p, 26).

B) In the second stage of the process, these people realize that they can solve their unspeakable problem through their trusting position without others noticing. Having a good opportunity is the motivator to use it and plays a key role in the occurrence of all kinds of white collar crimes. In such a way that even if there is a person determined to commit a crime, a crime will not occur if there is no suitable possibility and opportunity to commit a crime. This is especially true of white-collar embezzlers and criminals, who have more accountability and opportunism than other criminals. Opportunity involves a wide range of temporal and spatial circumstances. Opportunities are scattered in different ways, race, gender, religion, age, etc. are all factors in the study of opportunities. Occupied less. Lack of transparency, supervision and auditing in businesses, cooperation and support of several people, the existence of a legal vacuum, high social status based on trust, etc., all while reducing the risk of crime, the cost of crime at the expense It is likely to prevail and can be considered as a good opportunity to commit a crime. In such a way that if a person suspects that

his embezzlement may be discovered, he will refrain from committing the crime in order to avoid destroying the social status and punishment, as well as maintaining a trusting position. The rate of embezzlement is usually high in businesses that deal with large amounts of cash and credit, such as banks and insurance companies; therefore, having the opportunity and position to commit embezzlement plays an important role in its occurrence, which is important from a criminological point of view.

C) The last and most important stage of the process of committing a crime is what the chair calls justification or reasoning, and David Metza calls it the techniques of neutralization. At this stage, the process of passing from thought to criminal action takes place. The process of sterilization and neutralization of internal barriers using the justifications and techniques described in the theory of neutralization techniques applies here; one or more of the above five techniques and justifications can be used for the crime of embezzlement.

Disclaimer; It may be argued that the offender's actions are the result of forces outside the person and without his or her control, thus providing a way for him or her to deviate from the prevailing normative system, as if the accused states that "because of poverty. And financial pressure forced me to commit embezzlement, and so did anyone else in my place. Or when I might starve, we have the right to steal a piece of bread. And the spending of institutions is accompanied by a kind of ambiguity and irregularity. "Try to deny their responsibility" (Cathrine Filstad & et al2012,9).

Denial of harm and victim, which is usually most used in justifying the crime of embezzlement, in that the embezzler also denies that his act is harmful as a consequence of the victim. There is no harm. This is largely rooted in the culture of the environment and the type of upbringing of individuals who do not find the possession of

impersonal property very reprehensible (Benson et al., P. 217).

Justifications such as "I borrow money and repay it as soon as possible." Considers himself less than what he owes and thus feels injustice and inequality, considers himself entitled to take away the unpaid part of his right. In this way, he denies both responsibility and the existence of loss and sacrifice. It should be noted that the feeling of injustice and inequality, which is itself caused by various factors, including the low level of wages can be considered a source of pressure to commit a crime according to the theory of pressure.

Condemnation of convicts is also important in committing the crime of embezzlement; In this way, the embezzler realizes in the course of his job or through interaction with others and in other ways that those around him, colleagues, managers and heads of companies and organizations sometimes also commit crimes against companies or organizations. It can be a source of crime. Justifications such as "Others do worse than I do; managers and bosses themselves are corrupt." And this arouses their suspicion of the upper classes. Investigations of embezzlers indicate that the embezzlers were often people who did not have a good relationship with their employer or their organization in various ways, and blamed them for committing their crime. They felt dissatisfied with their position within the organization; This dissatisfaction is due to factors such as low wages due to the amount of work, lack of appreciation of the employee, etc. (Cecil Greek, 2004.30). Be a society in which one lives and internalizes it for oneself; Thus, to a large extent, the prevailing culture may allow individuals to seize and steal the property of other individuals or organizations under certain circumstances.

. It should be noted that neutralization techniques are often used for the first time to commit a crime, and after this, the person may have distanced himself from morals and norms by acquiring a

criminal identity so that he can commit a crime without any worries. Neutralization shows that a person has a certain amount of conscience and spirituality that prevents him from committing a crime and renders it ineffective by such justifications. Such justifications lead to a kind of self-deception, the result of which is no punishment for committing a crime. The theory of neutralization techniques plays an essential role in explaining all types of crimes, especially embezzlement; It does not act as a barrier to prevent the actualization of criminal ideas. Psychology affects the increase and decrease of control over one's behavior.

4. Structural pressure theory

By proposing the theory of "structural pressure", Merton considered deviant behaviors as the result of societal pressures that force some people to deviate (Sotoudeh, 1379, p. 129). Why do they become inconsistent? He believes that two elements are important in socio-cultural structures. These two elements, which are inseparable in analysis, are intertwined in an objective situation and are: goals and Means, goals, ie goals, purposes and interests that are defined and determined by the culture of society and have become legitimate goals for all members of society or parts of it. In fact, goals are the ideal reference framework of behavior that They are worth the effort. Means are also the second element of the cultural structure that determines, regulates and monitors the acceptable ways of achieving these goals (Kaveh 2012), quoted by Kowsari, 2003, p. 19).

Therefore, crime and delinquency originate from the economic, social and cultural structure of society, and for this reason, the following reactions are carried out by individuals in society, which result from pressures between cultural goals and the means and means to achieve those goals:

4-1- Harmony: This reaction takes place in a state where the society is balanced and people accept

and work on cultural goals and institutionalized and acceptable ways and means to achieve those goals.

4-2-Innovation: This reaction is also a situation in which people have accepted cultural goals; But in order to achieve those goals, they have not accepted legitimate means and methods and have chosen illegitimate and illegal ways and means. Is.

4-3-Rituals: Rituals means that people, tools and instruments have not been approved by society; But cultural goals are widely denied.

4-4- Withdrawal: This reaction is a state in which people in the society have neither cultural goals nor do they accept legitimate means and means to achieve those goals. This behavior is common in drug addicts and alcoholics.

4-5- Rebellion: It is a situation in which people deny both cultural goals and ways and means to achieve those goals, but try to create better conditions and new goals to adjust social structures. According to Merton, behavior The revolutionaries and strikers of a factory are examples of this kind of deviant behavior (Ahmadi, 2005, pp. 53-50).

One of the theorists who developed Merton's theory was Robert Agnew (1980). He listed two characteristics for this theory; The second characteristic of pressure theory is that unfulfilled desires put pressure on the individual to commit delinquency. They point out that failure to achieve these goals is not taken very seriously. In addition, the data show that people tend to pursue a variety of goals and give the most importance to those goals that are best achieved and exaggerate or exaggerate the current and expected levels of achieving their goal. Because no one expects to be successful in all areas and achieve their goals, this is enough to avoid pressure. In addition, people sometimes blame themselves for not achieving and that Due to their inability and this again prevents anger - failure or pressure. Thus, the gap between aspirations and expectations is a source of stress only in certain

situations. Situations in which the social environment promotes a focus on one or more specific goals. Situations in which external feedback provided by others. It is given to the person so frequently and honestly that it prevents people from exaggerating the extent to which they achieve their goals and in fact gives them a sense of failure. According to Agino, apart from the disconnect between desires and expectations, there are many sources for pressure (Kaveh 2012, quoting

Kowsari, 2003 pp. 25-22).

In general, the spirit of psychosocial stress theory raises the question, "How do people find ways to reduce stress?" So, like Merton, instead of asking, "Why do people go astray?" One has to ask, "How do people find ways to avoid going astray?" In general, the crime of embezzlement, like other crimes, can be caused by various factors. Therefore, according to the causes and contexts of each crime, different theories can be used to explain the process of committing a crime. They have a white collar and embezzlement. The theory of neutralization techniques, while emphasizing justification and reasoning, which is itself a reflection of the current ideologies of the ruling culture, underestimates the role of other areas of crime such as pressure and its psycho-economic resources. By acquiring a criminal identity through the repetition of a crime, the perpetrators have completely neutralized their internal deterrent barriers so that they do not need to use neutralization techniques to commit the crime, and this is especially true of repeat offenders and those with previous decisions.

One of the strengths of this theory is that it expresses the crime well in the first place; committing a crime by employees, most of whom are in a good social position, requires ignoring barriers such as stronger conscience and social interests (than others).) That can only be achieved by neutralizing these barriers.

Merton's theory of pressure is also challenged, which is mainly used in societies where achieving financial goals is a priority for individuals. Unlike Islamic Iran, where profit is not a priority for individuals. It is considered materially determined by society, while the source of pressure, as Agno stated, can also include negative emotions such as anger, injustice, dissatisfaction, and so on. While identifying other sources of pressure, such as the pressure of poverty, greed, financial debt, dissatisfaction, etc., Agnu offers a better expression of the theory of pressure on white-collar crimes. Such as skills and opportunities, lack of support from others, lack of internal and social control, etc. ; Therefore, considering other sources of pressure and psychological and social contexts, pressure theory can well explain the occurrence of the crime of embezzlement.

5. Theory of self-control

The theory of self-control and its effect on crime was proposed by two criminologists named Heirhirsch and Gottfredson in 1990. The theory of self-control on crime can be used as a general and comprehensive theory in explaining the occurrence of all kinds of white-collar street crimes. Considering the characteristics of the crime of embezzlement, including being a generator of wealth, etc., as well as the characteristics of people with weak self-control, this theory can provide a good analysis of the crime of embezzlement and especially its perpetrators. This theory compared to control theory The society proposed by Hirsch in the 1970s seems to be a more complete view (Kelly Welch, 2010, p. 8). In his theory of control or social interests, Hirsch sought to answer the question of why some people do not commit crimes, given his beliefs about the inherent characteristics of human beings. "Commitment, dependence, involvement and belief in common values and rules, weakening and distancing

oneself from these interests in Hirsch's view could determine criminal behavior," he said.

By passing this theory and presenting the theory of self-control, Hirsch focuses on the issue of education, learning and transmission of social norms in childhood, and through this, tries to explain the causes of the tendency to commit crime and the factors that weaken the self-control of important people. Hirsch and Gottfredson cite weakness in self-control as a major source of crime; in other words, self-control can indicate a person's ability to commit a crime; And social rules.

In this theory, the role of motivational factors such as financial poverty, etc. in financial crimes, etc. is not important in the first place, and in contrast, the main factors in strengthening and weakening self-control are examined. Hirsch and Gottfredson Childhood is considered as the main determinant of self-control and the role and educational and supervisory factors such as parents and school are effective in forming a personality with high or low self-control; among these, the educational role of parents is more prominent. According to this dual criminologist, parents have an effective role in increasing the resistance of individuals to the temptations of committing a crime by punishing, encouraging and providing the correct pattern of behavior to children (HASAN BUKER, 2011, p. 9).

In this theory, it is suggested that in order for a person to be able to resist attractions and pleasures of crimes such as theft, embezzlement, etc. in the future, the best way is to provide appropriate behavioral patterns such as respecting the property rights of others, denouncing other people's property, etc. Which is taught to the child in the form of behaviors and speech.

A) Using the shortest and easiest ways to achieve success; according to Hirsch and Gottfredson, because people with poor self-control lack perseverance and effort to achieve success, if the

opportunity to commit a crime, they will commit a crime. (cesar Rebello & et. al, 2007, p. 11).

The presence of such people in financial businesses, especially those businesses that involve a kind of complexity and breadth and on the other hand lack the necessary visibility, transparency and supervision and are considered as a safe environment for committing a crime can lead to a high crime rate. Be embezzled.

One of the symbols of success in human societies is achieving financial success and a desirable level of material well-being; The existence of such an interest, along with the lack of self-control among individuals, especially those in charge of financial businesses, causes a person to rely on his work and efforts and follow the legitimate paths of society by resorting to illegal channels with the least time and money. Acquisition of government and organizational property can be a shortcut to achieving the goals of people who are not able to engage in the long road to success through legal means.

Although Hirsch and Gottfredson do not see the role of motivators as influential in committing a crime, if people with such characteristics face financial difficulties, they are more than looking for opportunities for embezzlement as a shortcut to solving their financial problems. This is where most embezzlers cite financial need as a justification for their crime. If not all employees who are in financial trouble commit embezzlement, poor internal control is a key factor in allowing Consider the benefits of committing a crime. People with low self-esteem often engage in activities to achieve material goals and success, the benefits of which will soon be visible, and they are less likely to take actions that pay off in the long run. Hirsch and Gottfredson seek to satisfy their needs immediately; therefore, because the benefits of committing crimes such as embezzlement are immediately understood in the shortest possible time, they are considered as a perfectly

appropriate way to achieve one's goals (Tony R Smit.2004.p15).

B) Weakness or low tolerance threshold in the face of pressures and problems; is another characteristic of people with poor self-control. Disappointed with the available and legitimate tools to solve his problem, the efficiency of legitimate and legal methods in solving his problem, tend to use channels that are not legal; But they meet his needs more quickly and with less difficulty. At the same time, the desire to immediately satisfy the needs of the individual, which is a feature of such personality types, is effective in using more and more illegitimate means such as embezzlement.

Selfishness and self-centeredness of individuals (here employees and agents) cause personal interests to take precedence over organizational and group interests (Mir Ruhollah Siddiq, 2006, p. 121). Such people always measure external and surrounding events by the criterion of personal interests over the interests of others, and sometimes give themselves the right to enjoy public property and facilities for their own personal use; the existence of such an ethical characteristic in employees can Indifference and irresponsibility of individuals towards the property and capital of the government and organizations lead to such that they do not feel much guilt and worry about their loss and loss (Christian Seipel et al. 2010, p. 4).

This theory, while expressing education and socialization in childhood as the main factor in determining the level of self-control of individuals does not ignore the impact of other factors in the occurrence of crime. History of financial crime, desire for wealth and luxury, etc. reduce the level of self-control. Thus, the presence of dissatisfaction, greed, anger and resentment towards the organization, especially when it coincides with the opportunity while Doubling the internal force's ability to deter criminal activity and its temptations can greatly increase the likelihood of embezzlement.

The theory of self-control puts the role of motivational factors in the tendency to commit a crime, while the structure of society and the cultural environment in which a person lives can play an effective role in the occurrence of various crimes according to the theory of pressure.

6. Evaluating theories

The crime of embezzlement, like other crimes, can be caused by various factors. Therefore, according to the causes and contexts of each crime, different theories can be used to explain the process of committing a crime. Special conditions and factors play a major role in explaining white-collar crimes and embezzlement, the theory of neutralization techniques while emphasizing the justification and reasoning that reflects the current ideologies and culture; Underestimates the role of other areas of crime, such as stress and economic and psychological resources; In addition, some criminals have completely neutralized their internal barriers by acquiring a criminal identity through the repetition of a crime, so that they do not need to use neutralization technology to commit a crime, especially in the case of repeat offenders and former Decide to be honest, on the other hand neutralization methods can not be as strong as the criminals who They have a degree of moral value, are completely safe from their own inner values, as well as from the supervision of other moral people in society, because such criminals, who usually grow up in a good family environment, seem to be examined. They commit illegal acts and cannot escape the shame of their sin and crime, especially in the first instances of crime.

One of the strengths of this theory is that it expresses the crime well in the first place; committing a crime by employees and managers, who are mostly people with good social status, requires ignoring barriers such as stronger conscience and social interests (compared to

Others) that can only be achieved by neutralizing these barriers.

Merton's theory of pressure is also challenged, which is mainly used in societies where achieving financial goals is a priority for individuals. The application of this theory is questionable in socialist or Islamic societies, where sometimes gaining the maximum benefit is not a priority for individuals. As Agno has stated, it can also include negative emotions such as anger, injustice, dissatisfaction, and so on. While identifying other sources of pressure, such as pressure from poverty, greed, financial debt, dissatisfaction, etc., Agno offers a better expression of the theory of pressure on white-collar crimes. He considers the occurrence of white-collar crime to be based on pressure that requires other factors. Such as skills and opportunities, lack of support from others, lack of internal and social control, etc. ; Therefore, considering other sources of pressure and psychological and social contexts, pressure theory can well explain the occurrence of the crime of embezzlement.

Hirsch and Gottfredson's theory of self-control also faces objections, including the fact that this theory does not provide any empirical criteria for measuring the impact of various factors, including parenting in childhood, on the level of self-control (Behrouz Javanmard, *ibid.*, P. 14).

The main concepts of this theory are based on the teachings of education and psychology. .. is a place for reflection; Because people, even in adulthood, can internalize moral norms; Also, diminishing the role of other motivational factors affecting the occurrence of crime, such as pressures, opportunities, financial and social issues, etc., has been challenged in this theory.

On the other hand, this theory provides a basic and determining criterion in the occurrence or non-occurrence of crime, and that is that as the level of control of individuals increases, the rate of recourse to criminal behavior decreases. It is one of the factors in the process of committing a

crime that can determine whether or not to commit a crime. They do not resort to deviance, the self-control of individuals, which is a function of education, commitment, belief, etc., plays an essential role in the actualization of criminal behavior.

7. Conclusion and suggestion

As noted, these criminological theories, while facing challenges; But they have many strengths that allow them to understand and analyze the crime of embezzlement; However, since the crime of embezzlement, like other crimes, has different causes and contexts, none of the aforementioned theories alone can analyze all types of embezzlement. Therefore, it seems that a combination of the above theories can better analyze the crime. Embezzlement is useful. Factors such as failure to achieve goals, financial poverty, injustice and dissatisfaction, desire for a luxurious life and increasing wealth lead to pressure on people; If these pressures are accompanied by appropriate criminal opportunities, a lack of self-control and the use of so-called neutralization techniques can lead to embezzlement.

In this process, the lack of self-control plays an essential role in the occurrence of criminal behavior and determines the occurrence or non-occurrence of crime. Thought is a criminal act.

This claim is confirmed by the fact that there are always many employees who, while enduring pressures and financial problems, etc., are never satisfied with encroaching on public or private property. Social and status is undeniable. Status prevention to minimize criminal opportunities that have a significant impact on the occurrence of the crime of embezzlement; Such as careful monitoring and auditing, anti-forgery measures, etc., and on the other hand, social and personal prevention to increase self-control in the face of criminal pressures and opportunities, promoting ethics in individuals and the organizational space, educating and training individuals in stages

Different aspects of a person's life, financial support for employees, etc. are in this direction.

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