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Nota di bibliografia	Includes bibliographical references (p. 275-276) and index.
Nota di contenuto	Computer-Aided Fraud Prevention and Detection: A Step-by-Step Guide; Contents; Case Studies; Preface; Notes; Chapter 1: What Is Fraud?; Fraud: A Definition; Why Fraud Happens; Who Is Responsible for Fraud Detection?; What Is a Fraud Awareness Program?; What Is a Corporate Fraud Policy?; Notes; Chapter 2: Fraud Prevention and Detection; Detecting Fraud; Determining the Exposure to Fraud; Assessing the Risk that Fraud Is Occurring (or Will Occur); External Symptoms; Identifying Areas of High Risk for Fraud; Looking at the Exposures from the Fraudster's Perspective Approach 1: Control Weaknesses Approach 2: Key Fields; Being Alert to the Symptoms of Fraud; Building Programs to Look for Symptoms; Investigating and Reporting Instances of Fraud; Implementing Controls for Fraud Prevention; Notes; Chapter 3: Why Use Data Analysis to Detect Fraud?; Increased Reliance on Computers; Developing CAATTs Capabilities; Integrated Analysis and Value-Added Audit; Recognizing

Opportunities for CAATTs; Developing a Fraud Investigation Plan; Notes; Chapter 4: Solving the Data Problem; Setting Audit Objectives; Defining the Information Requirements; Accessing Data Data PathsData File Attributes and Structures; Assessing Data Integrity; Overview of the Application System; Overview of the Data; Notes; Chapter 5: Understanding the Data; Computer Analysis; Analysis Techniques; Assessing the Completeness of the Data; Expression/Equation; Gaps; Statistical Analysis; Duplicates; Sorting and Indexing; Notes; Chapter 6: Overview of the Data; Summarization; Stratification; Cross Tabulation/Pivot Tables; Chapter 7: Working with the Data; Aging; Chapter 8: Analyzing Trends in the Data; Trend Analysis; Regression Analysis; Parallel Simulation; Notes Chapter 9: Known Symptoms of FraudKnown and Unknown Symptoms; Fraud in the Payroll Area; Fraud in the Purchasing Area; Symptoms of Purchasing Fraud; Chapter 10: Unknown Symptoms of Fraud (Using Digital Analysis); Data Profiling; Ratio/Variance Analysis; Benford's Law; Notes; Chapter 11: Automating the Detection Process; Fraud Applications or Templates; Fraud Application Development; Chapter 12: Verifying the Results; Confirmation Letters; Sampling; Judgmental or Directed Sampling; Statistical Sampling; Quality Assurance; Quality Assurance Methodology; Preventive Controls; Detective Controls Corrective ControlsEnsuring Reliability; Data Analysis and Prosecuting Fraud; Note; Appendix A: Fraud Investigation Plans; Insurance Policies-Too Good to Be True; Case Study: Insurance Policies-Too Good to Be True; Paid by the Numbers; Case Study: Paid by the Numbers; Appendix B: Application of CAATTs by Functional Area; Appendix C: ACL Installation Process; Epilogue; Note; References; Index

Sommario/riassunto

Praise for Computer-Aided Fraud Prevention and Detection: A Step-by-Step Guide "A wonderful desktop reference for anyone trying to move from traditional auditing to integrated auditing. The numerous case studies make it easy to understand and provide a how-to for those seeking to implement automated tools including continuous assurance. Whether you are just starting down the path or well on your way, it is a valuable resource."-Kate M. Head, CPA, CFE, CISA Associate Director, Audit and Compliance University of South Florida "I have been fortunate enough to learn
