

1. Record Nr.	UNINA9910819517103321
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Titolo	Corporate fraud and internal control [[electronic resource] ] : a framework for prevention // Richard E. Cascarino
Pubbl/distr/stampa	Hoboken, N.J., : John Wiley & Sons, c2013
ISBN	1-118-42172-8 1-119-20388-0 1-283-66511-5 1-118-41980-4
Edizione	[1st edition]
Descrizione fisica	1 online resource (402 p.)
Collana	The Wiley corporate F & A series
Disciplina	658.4/73
Soggetti	Fraud - Prevention Auditing, Internal
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Corporate Fraud and Internal Control : A Framework for Prevention; Contents; Preface; 1 Nature of Fraud; FRAUD AND IRREGULARITIES: DEFINITIONS AND CONCEPTS; Victims of Fraud; Nature of Fraud; Pressure or Motivation; Red Flags; Types of Fraud; COST OF FRAUD; Costs of Corruption; NOTES; 2 Elements of the Crimes of Theft and Fraud; DOCUMENT FRAUD; CORROBORATING DOCUMENTS; PROCUREMENT FRAUD; Price Fixing; Bid Rigging; Supply of Defective Products and Product Substitution; Defective Pricing; Cost/Labor Mischarging; BRIBERY AND CORRUPTION; INDUSTRIAL ESPIONAGE; CHECK FRAUD AND MONEY LAUNDERING NOTES3 Frauds Against the Individual; ONLINE AUCTION FRAUD; Controls to Prevent Online Auction Fraud; CONSUMER FRAUDS; Controls to Identify Rogue Dialers; Lottery/Prize Scams; Controls to Identify Lottery/Prize Scams; TELEPHONE FRAUDS; Controls to Identify Telephone Frauds; CHARITY FRAUDS; Controls to Identify Charity Frauds; MISREPRESENTATION OF MATERIAL FACTS; CONCEALMENT OF MATERIAL FACTS; Controls to Identify Misrepresentation or Concealment; ADVANCE FEES (4-1-9) FRAUDS; Controls to Avoid 4-1-9 Frauds; "MIDDLEMAN" FRAUDS; BAIT AND SWITCH; Controls to Prevent

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EXTORTIONCOUNTERFEIT GOODS AND INTELLECTUAL PROPERTY;  
AFFINITY FRAUDS; Controls to Identify Affinity Frauds; PYRAMID  
SCHEMES; Controls to Identify Pyramid Schemes; PONZI SCHEMES;  
Controls to Identify Ponzi Frauds; CAREER OPPORTUNITIES; Identifying  
Career Opportunity Frauds; CASH RECOVERY FRAUDS; 4 Frauds Against  
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UNSOLICITED ORDERS; Internal Controls to Detect Unsolicited Order  
Fraud; EMBEZZLEMENT; Internal Controls to Detect Embezzlement;  
BRIBERY; CORRUPTION  
CONFLICTS OF INTERESTInternal Controls to Prevent Conflicts of  
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Internal Controls to Prevent Theft of Trade Secrets or to Seek Redress  
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Disaster Relief Fraud; Overseas Reconstruction Fraud; Research Fraud;  
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Detecting Click Fraud; COUNTERFEIT GOODS AND INTELLECTUAL  
PROPERTY; PROCUREMENT FRAUD; NOTES; 5 Fighting Corruption;  
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Planning; Product Design; Advertising; Invitation to Bid; Prequalification  
of Bidders; Technical Evaluation; Financial Evaluation; Postqualification;  
Contract Award  
Contract Implementation

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## Sommario/riassunto

Essential guidance for companies to examine and improve their fraud programs Corporate governance legislation has become increasingly concerned with the ongoing resilience of organizations and, particularly, with their ability to resist corporate fraud from the lowest levels to the upper echelons of executive management. It has become unacceptable for those responsible for corporate governance to claim, "I didn't know." Corporate Fraud and Internal Control focuses on the appropriateness of the design of the system of internal controls in fraud risk mitigation, as well as the

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