

1. Record Nr.	UNINA9910828235703321
Autore	O'Gara John D
Titolo	Corporate fraud : case studies in detection and prevention // John D. O'Gara
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, c2004
ISBN	1-280-34575-6 9786610345755 0-471-65617-8
Edizione	[1st ed.]
Descrizione fisica	1 online resource (220 p.)
Disciplina	658.473
Soggetti	Fraud - Prevention Fraud Fraud investigation Forensic accounting Corporations - Corrupt practices
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 (p. 191-193) and index.
Nota di contenuto	Corporate Fraud; About the Author; About the Institute of Internal Auditors; Preface; Contents; CHAPTER 1 Overview; Varieties of Fraud/Perspective; More Than Fraudulent Financial Statements; Emphasis: Recognition and Detection-Case Studies; Major Management Fraud Is Different; CHAPTER 2 Perspective (ACFE Studies); 1996 and 2002 ACFE Reports to the Nation; Breakdown of Estimated Total Occupational Fraud Loss by Major Category; Classifications; CHAPTER 3 Management Fraud against the Organization (General); Characteristics; Major Symptoms of Management Fraud Opportunities Afforded by the System for Performance Accountability CHAPTER 4 Red Flags of Management Fraud; Six Major Fraud Profiles-Common Elements; Red Flags of Management Fraud; Contrast with Non-management Fraud; Bullet-Proof and Invisible Leads to Flaunting; CHAPTER 5 Fraud against the Organization (Corruption); Middlemen; Real Estate/Related Parties; Bribery-Contracting/Subcontracting/Leasing; Outsourcing; Manipulation of Performance Bonuses/Co-opting Others; CHAPTER 6 Fraud against the

Organization (Asset Misappropriation); Various General Accounting-Cycle Fraud Symptoms
Vendor Billings-False Invoices/Phantom Vendor (Shell Company)Other Disbursement Fraud; Inventory; Skimming/Cash Receipt
Misappropriation Fraud; CHAPTER 7 Fraud for the Organization; Financial Reporting; Money Laundering/Illegal Practices; International Arena; Price-Fixing/Bid Rigging; Commercial Bribery; CHAPTER 8 Methodology: Detection/Investigation; Differences-Management versus Employee Accounting-Cycle-Type Fraud Detection/Investigation; Recognition/Detection; Detection/Investigation; Investigation; CHAPTER 9 CAAT Scans for Scams; Middlemen/Related Parties; Top-Down Forensic Monitoring
Telltale Debits of Misappropriation Bank Accounts/Addresses; CHAPTER 10 Conclusion; Low Frequency of Detection/Prosecution versus Effective Prevention; Managerial as Well as Accounting Perspective; History: Good Old Days; Risk/Reward Dynamic; Thoughts on Recent Accounting Scandals; APPENDIX A Practice Advisory 1210.A2-1: Identification of Fraud; APPENDIX B Practice Advisory 1210.A2-2: Responsibility for Fraud Detection; APPENDIX C Derivation: Management Non-Financial-Statement Fraud as a Percentage of Total Occupational Fraud Loss
APPENDIX D Percentage of Total Occupational Fraud Loss Attributable to Management Fraud APPENDIX E KPMG Study; APPENDIX F Classification: Management Fraud Categories; Glossary of Terms; Notes; Index

Sommario/riassunto

Real-world help for companies combating fraud - from major management fraud to fraudulent financial reporting From the author's more than thirty years of corporate auditing experience, Corporate Fraud features scores of useful case studies that illustrate the principles of numerous types of fraud and how to avoid them in your business. A must-have for all auditors, controllers, CFOs, and business managers, Corporate Fraud offers broad coverage of: The most common and damaging types of fraud in today's business environment
The many facets of fraud, including management fraud
