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Titolo	Computer-aided fraud prevention and detection [[electronic resource]] : a step-by-step guide // David Coderre
Pubbl/distr/stampa	Hoboken, N.J. : Wiley & Sons, c2009
ISBN	0-470-45161-0 1-119-20397-X 1-282-11364-X 9786612113642 0-470-45160-2
Descrizione fisica	1 online resource (301 p.)
Disciplina	364.4
Soggetti	Fraud Fraud investigation Fraud - Prevention Auditing, Internal - Data processing Electronic books.
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. 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 WeaknessesApproach 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 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

2. Record Nr.	UNINA9910973522303321
Autore	Milligan Jeffrey Ayala
Titolo	Islamic Identity, Postcoloniality, and Educational Policy : Schooling and Ethno-Religious Conflict in the Southern Philippines // by J. Milligan
Pubbl/distr/stampa	New York : , : Palgrave Macmillan US : , : Imprint : Palgrave Macmillan, , 2005
ISBN	9786611365141 9781281365149 1281365149 9781403981578 1403981574
Edizione	[1st ed. 2005.]
Descrizione fisica	1 online resource (x, 225 pages)
Disciplina	371.82829709599
Soggetti	Anthropology Ethnology Educational sociology Asia - Politics and government Religion - Philosophy Sociocultural Anthropology Sociology of Education Asian Politics Philosophy of Religion
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references (p. [203]-213) and index.
Nota di contenuto	Cover; Contents; Acknowledgments; Introduction: Education and Ethno-Religious Conflict in Postcolonial Spaces; Chapter 1 Precolonial Culture and Education in the Southern Philippines; Chapter 2 Pedagogical Imperialism: American Education of Muslim Filipinos, 1898-1935; Chapter 3 Faith in School: Educational Policy Responses to Muslim Unrest in the Philippine Republic; Chapter 4 We Sing Here Like Birds in the Wilderness: Education and Alienation in Contemporary Muslim Mindanao; Chapter 5 Postcolonial Pragmatism; Notes; Bibliography; Index

Sommario/riassunto

Tensions between Muslim communities and state institutions are endemic in many parts of the world. For decades successive colonial and independent governments in the Philippines have deployed educational policy as a tool to mitigate one such conflict between Muslims and Christians, a conflict which has claimed more than 100,000 lives since the 1970's. Postcolonial Education and Islamic Identity in the Southern Philippines offers a postcolonial critique of this century-long educational project in an effort to understand how educational policy has failed Muslim Filipinos and to seek insight from their experience into the potential and pitfalls of educational responses to ethnic and religious tensions.
