

# **Proactively Detecting Occupational Fraud Using Computer Audit Reports**

## **Self-Study Course**

By Richard B. Lanza, CPA, CFE, PMP



**The IIA Research  
Foundation**

# Proactively Detecting Occupational Fraud Using Computer Audit Reports

**Jicheng Xie**



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**Forensic Accounting and Fraud Examination** Mary-Jo Kranacher, Richard Riley, Joseph T Wells, 2010-06-08 Forensic Accounting provides comprehensive coverage of fraud detection and deterrence and includes the broader educational material of the forensic accounting field with all the necessary accompaniments The text follows the model curriculum for education in fraud and forensic funded by the U S national Institute of Justice and developed by a Technical Working Group of experts in the field The text serves as a comprehensive and authoritative resource for teaching forensic accounting concepts and procedures that is also and appropriate and pedagogically ready for class room use This easy to read comprehensive textbook includes case study examples to clearly explain technical concepts and bring the material to life

*Principles of Fraud Examination* Joseph T. Wells, 2014-04-21 Accountants have historically had an important role in the detection and deterrence of fraud As Joe Wells Principles of Fraud Examination 4th Edition illustrates fraud is much more than numbers books and records don t commit fraud people do Widely embraced by fraud examination instructors across the country Principles of Fraud Examination 4th Edition by Joseph Wells is written to provide a broad understanding of fraud to today s accounting students what it is and how it is committed prevented detected and resolved This 4th Edition of the text includes a chapter on frauds perpetrated against organizations by individuals outside their staff a growing threat for many entities as commerce increasingly crosses technological and geographical borders

*Proactively Detecting Occupational Fraud Using Computer Audit Reports* Richard B. Lanza, 2004 *Essential Project Investment Governance and Reporting* Steven Rollins, Richard Lanza, 2005-01-01 Official reference material for the Portfolio Management Professional PfMP Credential Examination Many businesses are not properly considering the risks inherent in reporting project investments in compliance with the Sarbanes Oxley federal law This represents a very real threat to these organizations their senior executives and project managers This book introduces proactive best processes for ensuring proper financial reporting of project investments and techniques for preventing detecting and managing the risks of fraud in projects The authors provide a roadmap for implementing a project fraud policy that will ensure corporate governance compliance with Sarbanes Oxley

*Corporate Fraud Handbook* Joseph T. Wells, 2013-08-13 Put the brakes on fraud It is much more cost effective to prevent fraud than to punish it Providing an insider s look into the most prevalent fraud schemes used by employees owners managers and executives Corporate Fraud Handbook Fourth Edition provides you with a systematic approach to stop fraud in its tracks before it happens Sharing his four decades of experience in the field of fraud detection and deterrence author Dr Joseph T Wells founder and chairman of the Association of Certified Fraud Examiners brings each scheme to life by using real case studies submitted to the ACFE by the fraud examiners who investigated them Written for anyone responsible for reducing fraud losses and mitigating the risk of fraud Corporate Fraud Handbook features Tips and techniques for quantifying financial losses from fraud schemes Observations and conclusions in each chapter to help you devise prevention

and detection strategies Real life case studies that provide a view inside the mind of a fraudster The fraud tree a systematic classification of the various types of occupational fraud Statistics from the ACFE s 2012 Report to the Nations on Occupational Fraud and Abuse From sophisticated investment swindles to petty theft false overtime to bribery discover how to prevent and detect corporate fraud with the expert guidance found in Corporate Fraud Handbook Fourth Edition

**Journal of Forensic Accounting** ,2007 Auditing Jack C. Robertson,Timothy J. Louwers,1999 *Government Finance Review* ,1991 *Fraud Examination for Managers and Auditors* Jack C. Robertson,2003-12 Forensic auditing criminology law and fraud schemes with audit methodologies for preventing and detecting fraud **Annual Report** Australia Post,1990 **The African Journal of Finance and Management** ,2014 **Internal Revenue Service Restructuring and Reform Bill of 1998** ,1998 *Internal Revenue Cumulative Bulletin* United States. Internal Revenue Service,1998 *West Group Presents IRS Restructuring and Reform Act of 1998, Pub L No. 105-206* ,1998 Of the Conference Agreement on the Internal Revenue Restructuring Reform Act of 1998 Joint Committee on Taxation June 24 1998 Conference report on the Internal Revenue Restructuring Reform Act of 1998 House of Representatives June 24 1998 Internal Revenue Restructuring Reform Act of 1998 105th Cong 2d Sess Pub L no 105 206 enacted on July 22 1998 *General Explanation of Tax Legislation Enacted in ...* ,1998 United States Code Annotated United States,1998 1998 Tax Legislation, IRS Restructuring and Reform ,1998 **American Jurisprudence** ,1962 *Semi-annual Report of the Inspector General* United States. Veterans Administration. Inspector General,1979 Accounting Information Systems Ulric J. Gelinas,Steve G. Sutton,James E. Hunton,2005 The text focuses on providing skills necessary for a foundation in enterprise risk management particularly as these risks pertain to information systems and relevant business processes Fundamental to an enterprise risk management orientation from an information systems perspective are the underlying enterprise systems e business systems and controls for maintaining these systems

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