

Contents

Fraud examination

Chapter 1 : Law related to fraud

Chapter 2 : Criminology related to fraud

Chapter 3 : Employee fraud

Chapter 4 : Management fraud

Chapter 5 : Fraud examination

Auditing for fraud detection

Chapter 6 : Fraud awareness auditing

Chapter 7 : Overview of internal control

Chapter 8 : Cash collections and receivables

Chapter 9 : Cash disbursements and payables

Chapter 10 : Payroll accounting

Chapter 11 : Cost accounting

Chapter 12 : Investments, liabilities, and equities

Skills and responsibilities

Chapter 13 : Fraud-detection audit procedures

Chapter 14 : Auditors' and investigator's responsibilities

Chapter 15 : Analysis of digit and number patterns