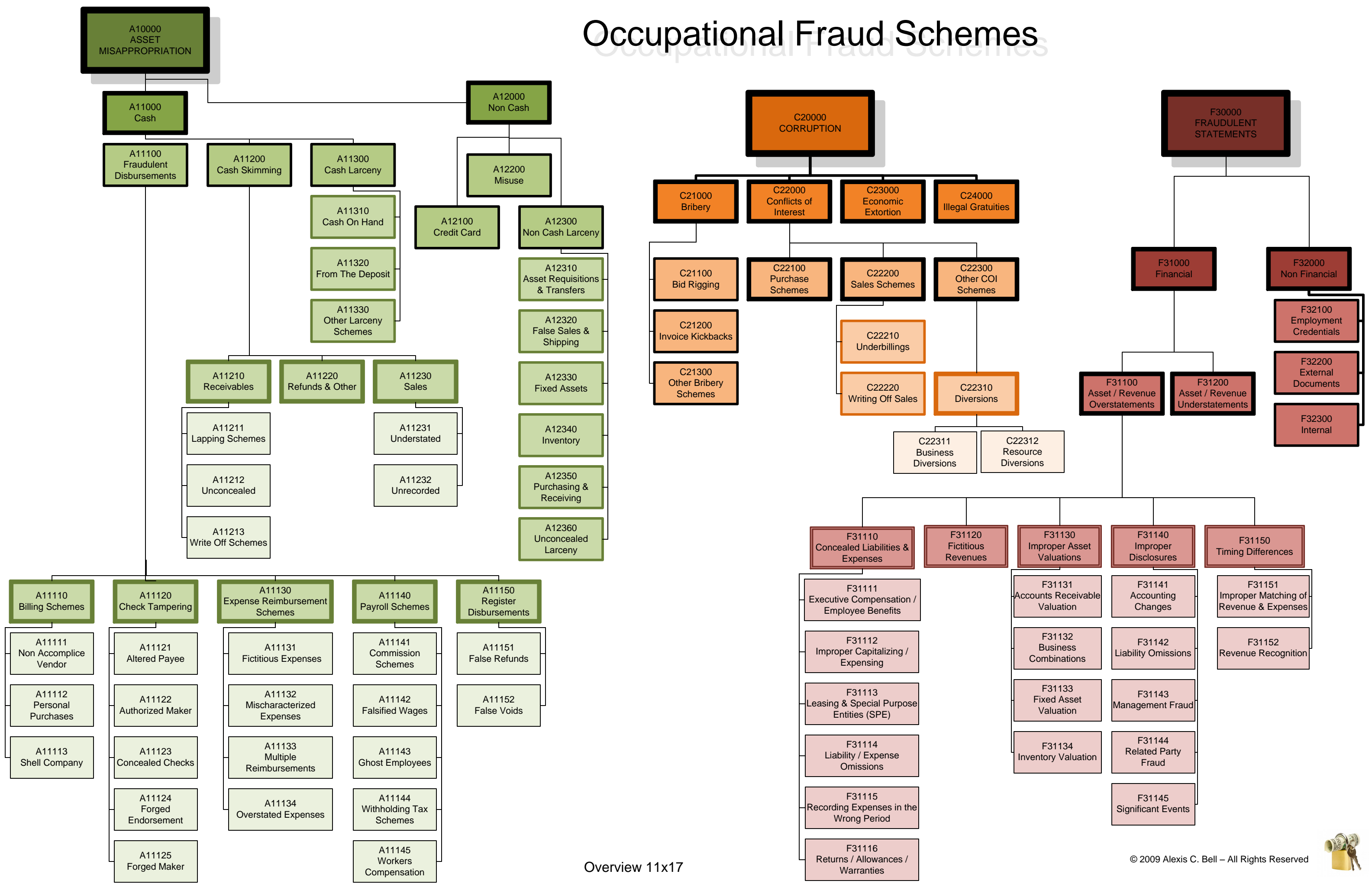


Occupational Fraud Schemes

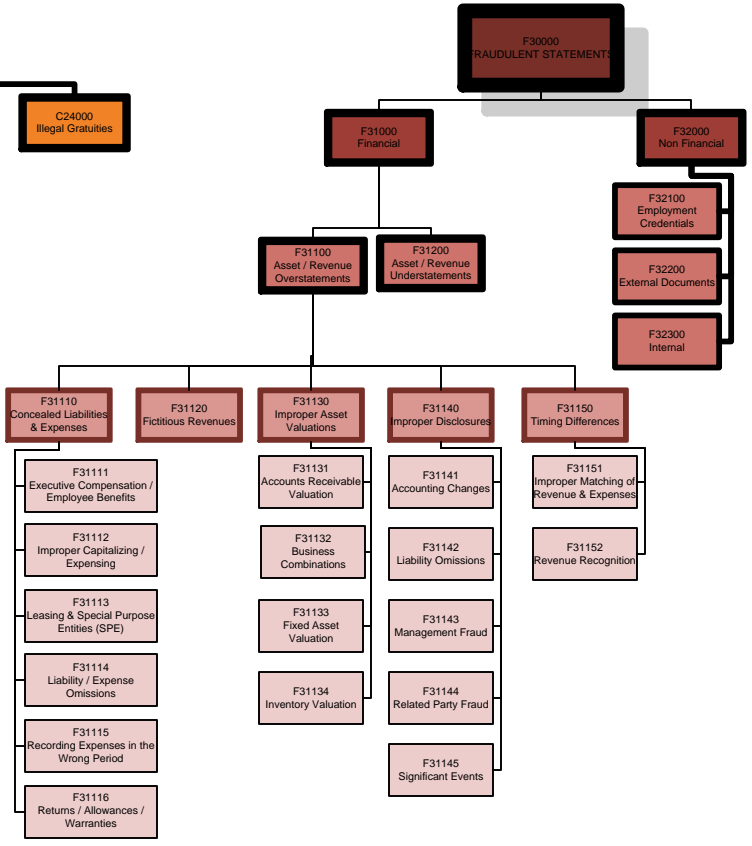
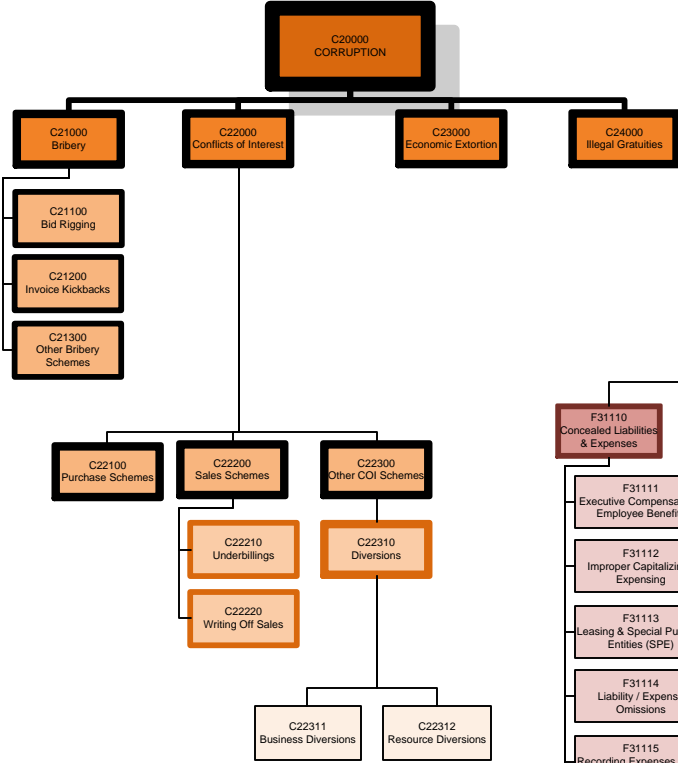
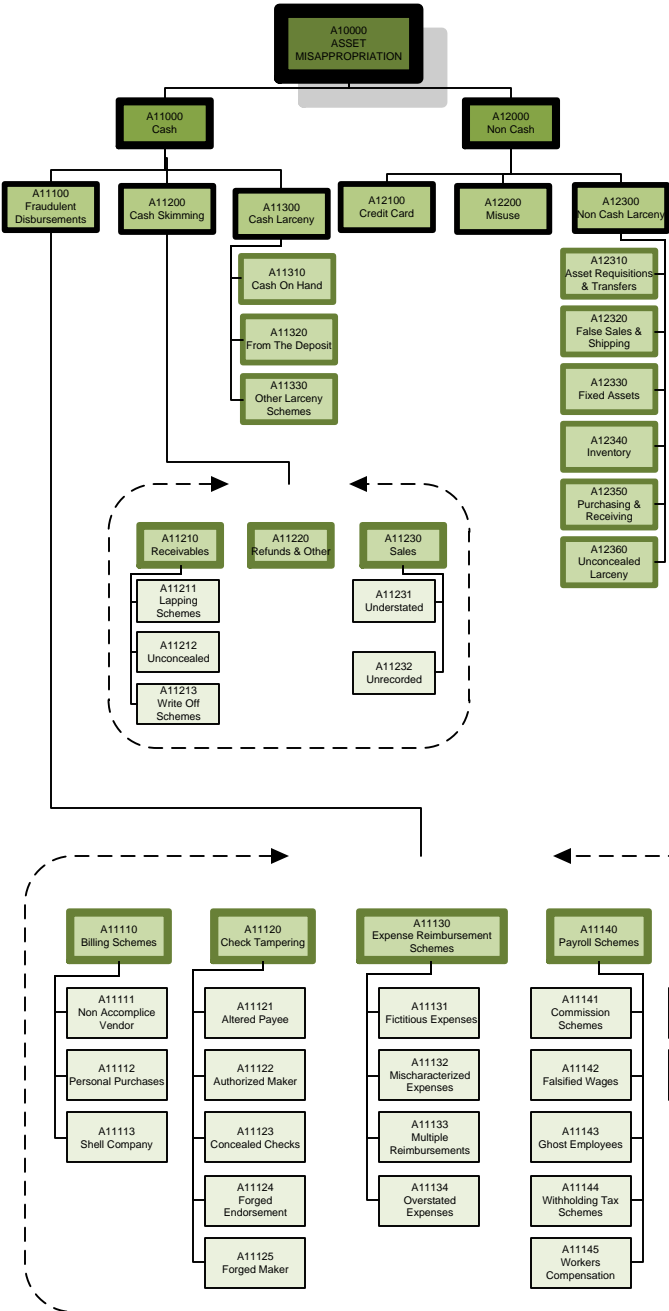


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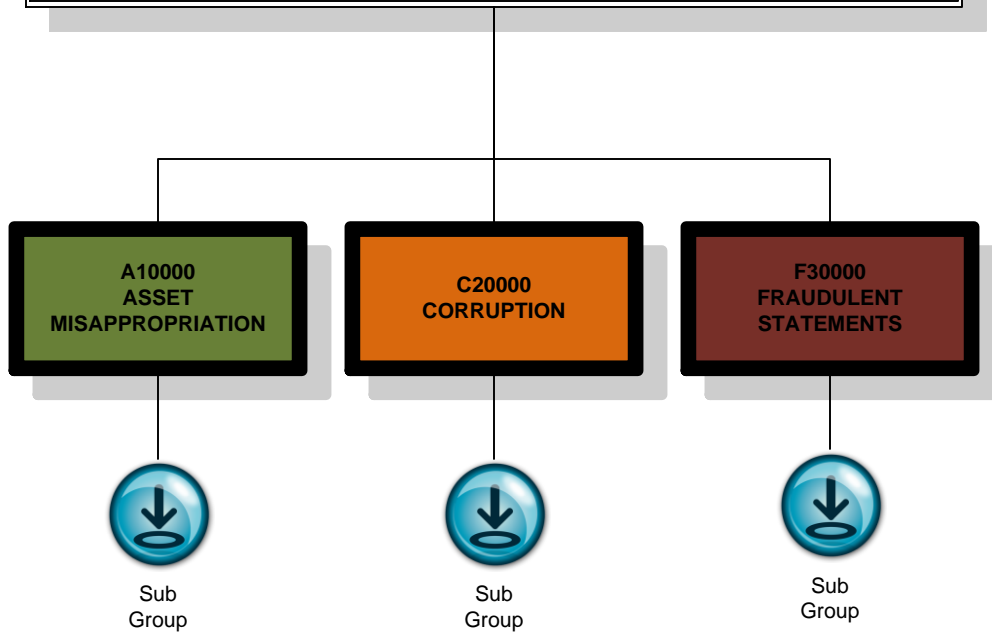
Occupational Fraud Schemes



Occupational Fraud Schemes



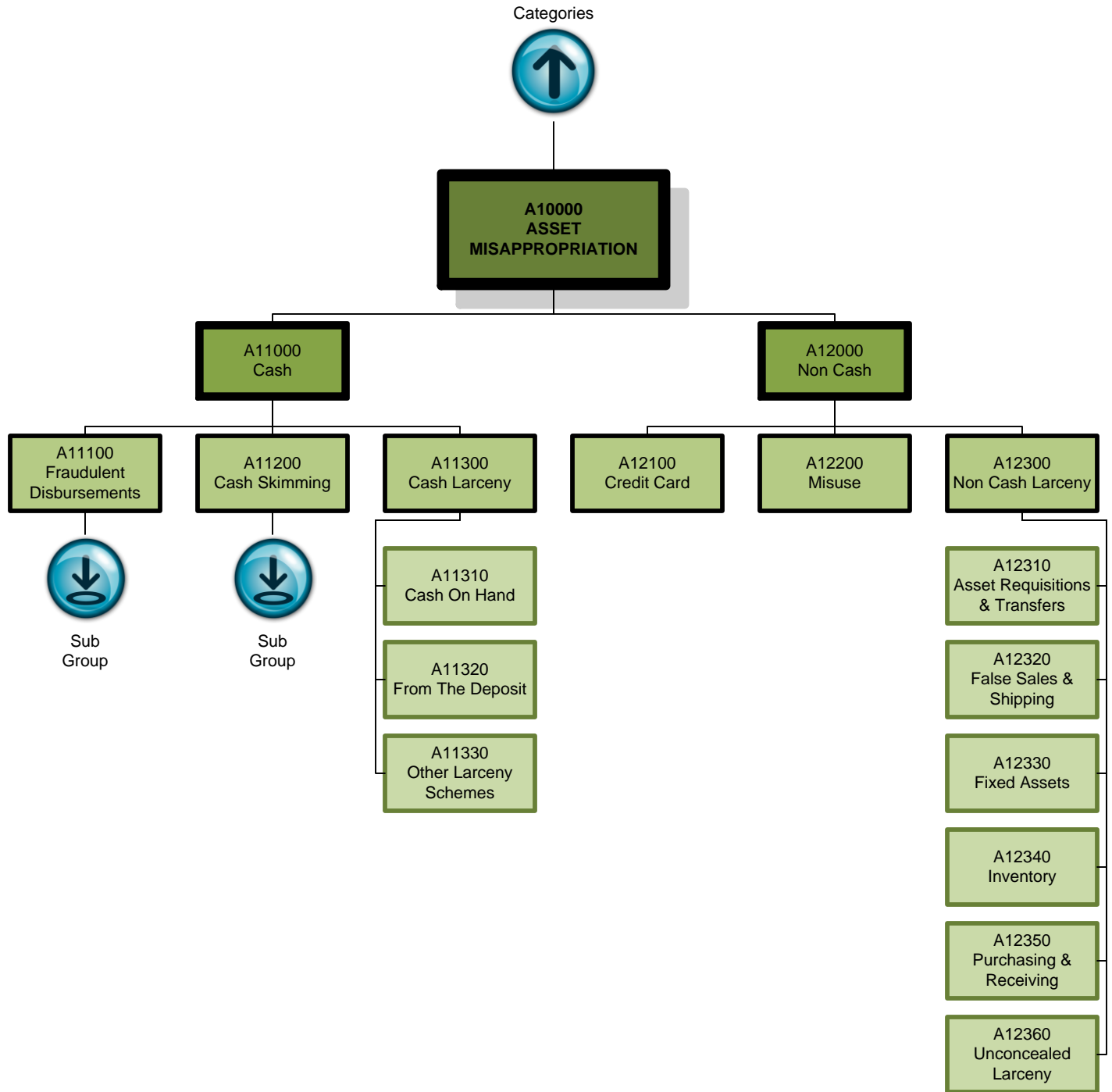
Occupational Fraud Schemes

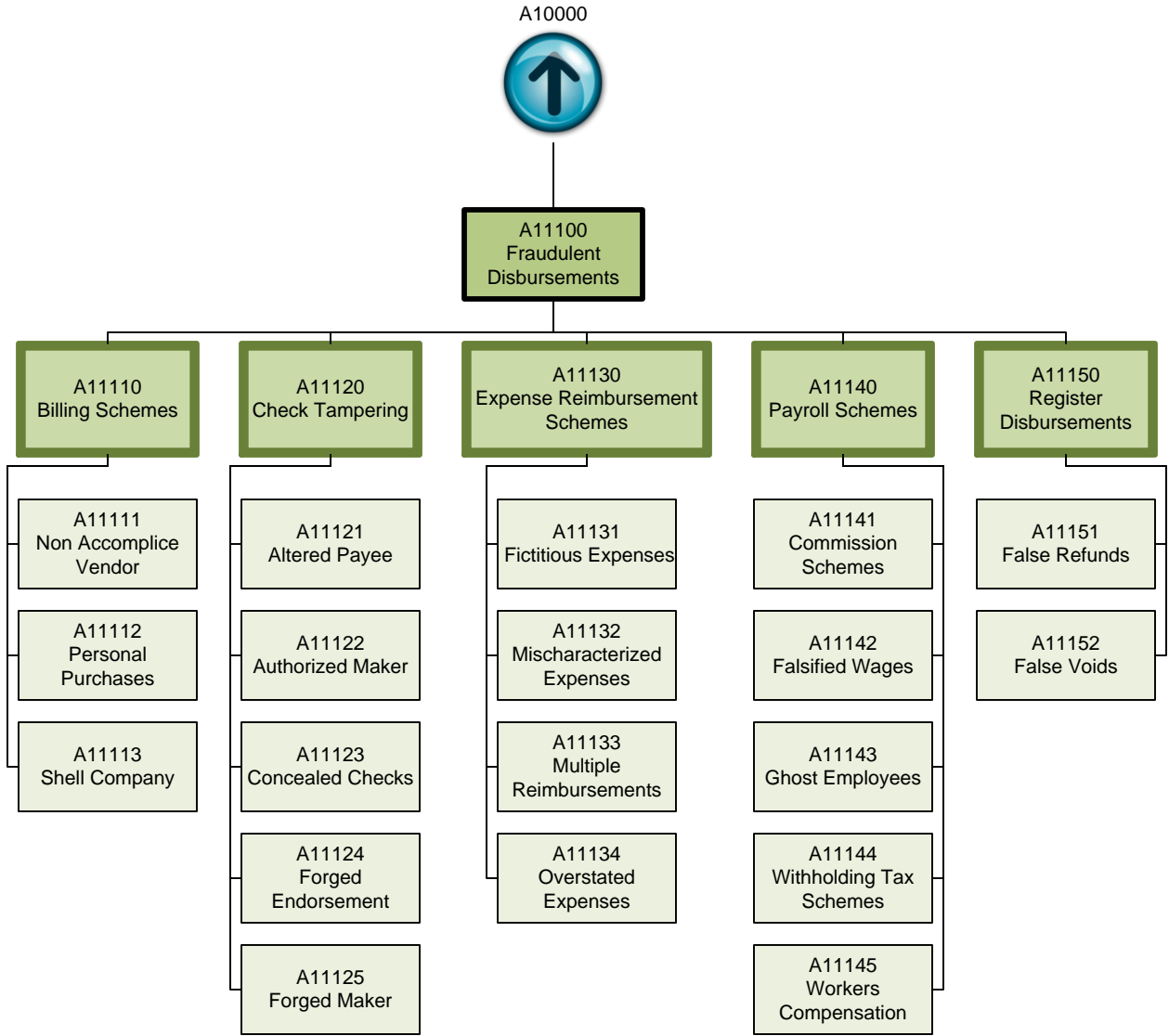


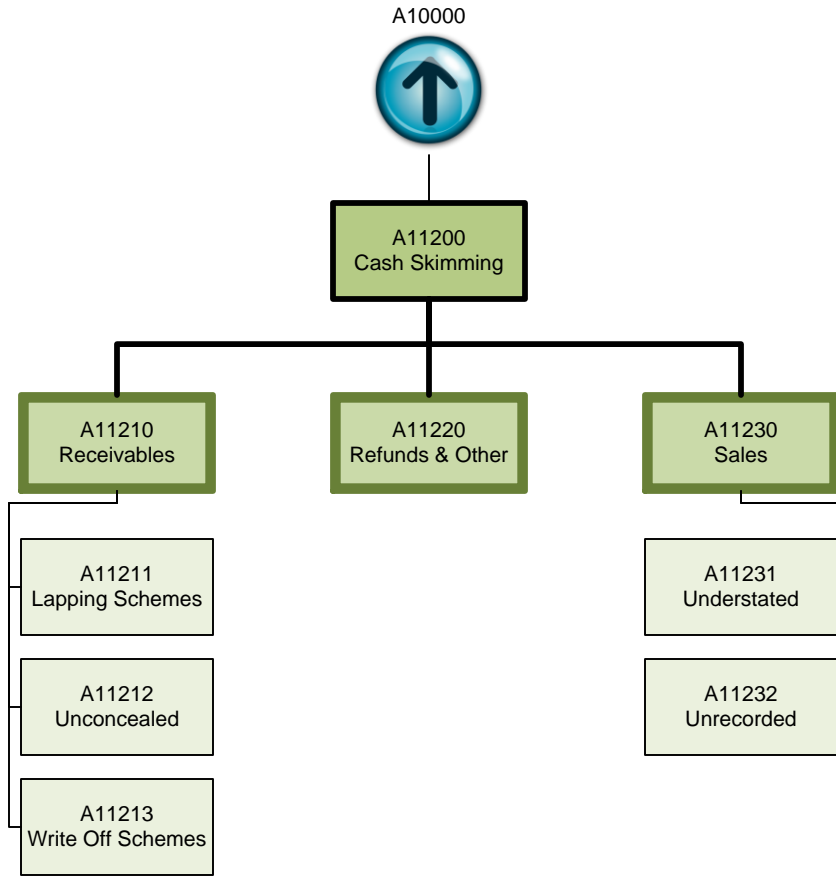
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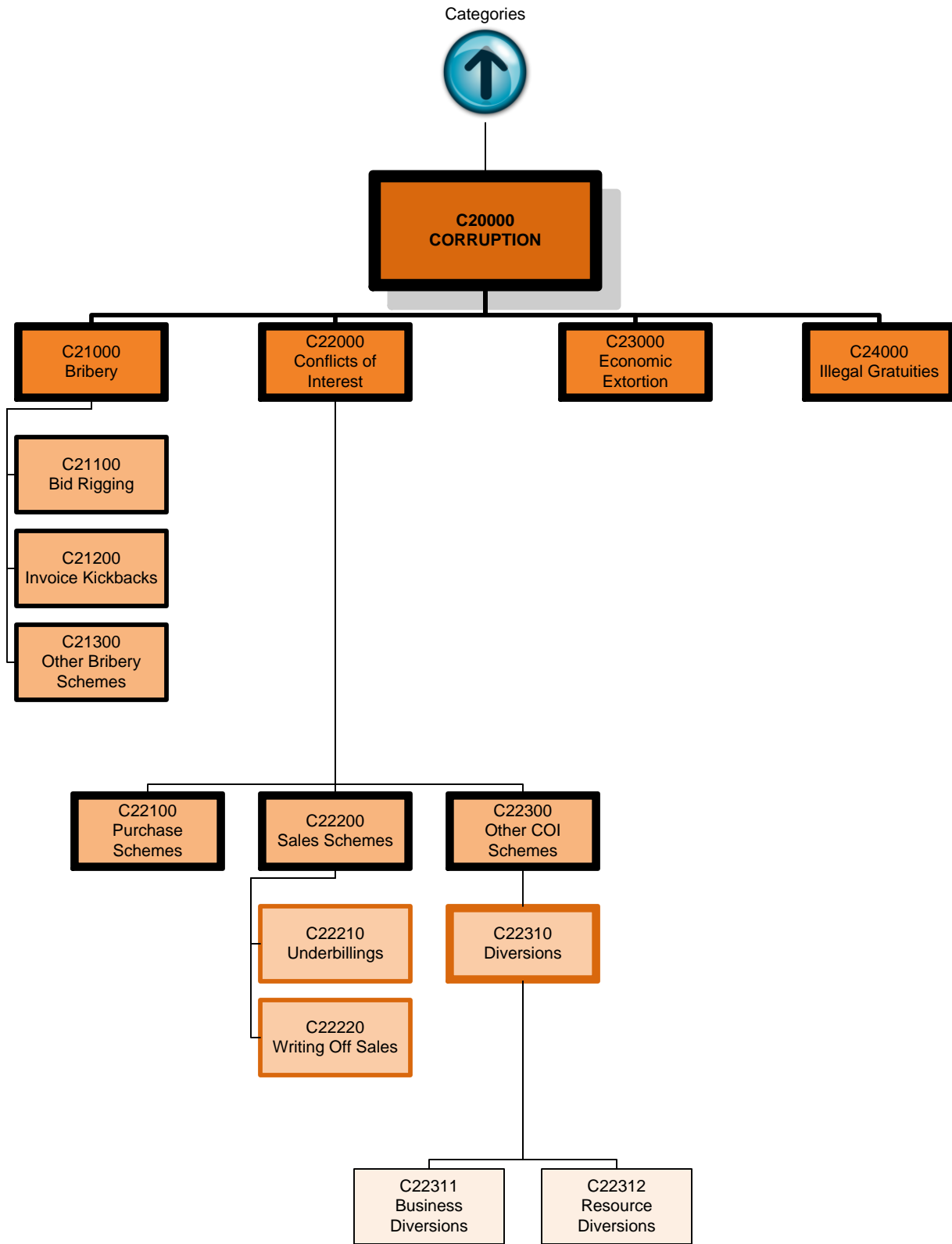
Association of Certified Fraud Examiners. (2008). 2008 Report to the Nations on Occupational Fraud and Abuse [Supplement to]. *Fraud Magazine*.











Categories



**F30000
FRAUDULENT
STATEMENTS**

**F31000
Financial**

**F32000
Non Financial**

**F31100
Asset / Revenue
Overstatements**

**F31200
Asset / Revenue
Understatements**

**F32100
Employment
Credentials**

**F32200
External
Documents**

**F32300
Internal
Documents**

**F31110
Concealed Liabilities
& Expenses**

**F31120
Fictitious
Revenues**

**F31130
Improper Asset
Valuations**

**F31140
Improper
Disclosures**

**F31150
Timing Differences**

F31111
Executive Compensation /
Employee Benefits

F31112
Improper Capitalizing /
Expensing

F31113
Leasing & Special Purpose
Entities (SPE)

F31114
Liability / Expense
Omissions

F31115
Recording Expenses in the
Wrong Period

F31116
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F31151
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of Revenue &
Expenses

F31152
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Recognition

