



LEARNING OBJECTIVES:

- Recognize some of the major organizations who have been working diligently to eliminate corporate fraud in the U.S.
- Recognize the national statistics regarding corporate fraud in the United States.
- List the general characteristics of the people who are most likely to commit fraud and how to better identify them, as well as the most common types of fraudulent activities which are occurring in corporations today.
- List the various types of schemes used to perpetrate misstatements on the financial statements and misappropriation of assets.

TOPICS COVERED:

- Corporate Fraud Investigators
- The President of the United States
- Sarbanes-Oxley Act Of 2002 (SOX)
- The Securities and Exchange Commission (SEC)
- Review Questions
- The Fraud Section of the Department Of Justice
- The Federal Bureau of Investigation (FBI)
- The Fraud Task Force
- Office of the Chief Accountant (OCA)
- The Association of Certified Fraud Examiners (ACFE)
- The American Institute of Certified Public Accountants (AICPA)
- Statement On Auditing Standards (SAS) 99