

### **CHAPTER 1 - INTRODUCTION**

- Know and understand the various terms associated with fraud.
- You will be familiar with the various experts in the field of criminology and occupational fraud.
- You will understand the results of the ACFE's 2015 Global Fraud Survey.

### **CHAPTER 2: INTRODUCTION TO ASSET MISAPPROPRIATIONS**

- Define asset misappropriations and how they affect a company's financial statements.
- You will understand various accounting equations and how financial statements are organized.

### **CHAPTER 3: SKIMMING**

- Define the 4 categories of skimming and how they differ.
- Understand more about fraud detection and prevention methods.

### **CHAPTER 4: CASH LARCENY**

- Define cash larceny schemes and how they differ from cash frauds.
- Understand the various methods to commit cash larceny and ways to detect and prevent it.

### **CHAPTER 5: CHECK TAMPERING**

- Define the various methods of check tampering and ways to detect and prevent it.
- Understand the ACFE 2015 Global Fraud Survey and how it relates to fraudulent disbursements.

### **CHAPTER 6: REGISTER DISBURSEMENT SCHEMES**

- Understand the 2015 Global Fraud Survey and how it relates to fraudulent disbursements.
- Analyze the methods used to commit, conceal, prevent and detect register disbursement schemes.

### **CHAPTER 7: BILLING SCHEMES**

- Analyze and understand the data concerning billing schemes from the 2015 ACFE Global Fraud Survey.
- You will learn the methods of concealing, preventing and detecting various billing schemes.

### **CHAPTER 8: PAYROLL AND EXPENSE REIMBURSEMENT SCHEMES**

- Define the 3 main categories of payroll fraud.
- Explain the different methods used to prevent and detect payroll fraud and expense reimbursement frauds.

### **CHAPTER 9: INVENTORY AND OTHER NONCASH ASSETS**

- Identify the ways in which a person can misappropriate a company asset.
- You will become familiar with ways to establish good inventory control.
- You will learn detection and prevention strategies used in the misappropriation of inventory and assets.

### **CHAPTER 10: BRIBERY**

- Know the differences between bribery, economic extortion, illegal gratuities and conflicts of interest.
- Understand the frequency and median loss of major fraud categories.
- Identify methods used to detect and prevent various bribery schemes.

### **CHAPTER 11: CONFLICTS OF INTEREST**

- Identify the various conflict of interest schemes and learn how to prevent and detect them.

### **CHAPTER 12 - ACCOUNTING PRINCIPLES AND FRAUD**

- Explain who, why and how do people commit financial statement fraud.
- Identify major generally accepted accounting practices. (GAAP)
- Understand the Sarbanes-Oxley Act and how it affects financial statement fraud.

### **CHAPTER 13: FINANCIAL STATEMENT FRAUD SCHEMES**

- Define financial statement fraud and its 5 different categories.
- Know the 3 common methods for concealing liabilities and expenses.
- Identify the many red flags involving financial statement fraud and how to detect them.
- Define the various financial ratios and what they measure.

### **CHAPTER 14: OCCUPATIONAL FRAUD AND ABUSE: THE BIG PICTURE**

- Understand the "Big Picture" as it relates to occupational fraud.
- Define the 3 basics that are absolutely necessary to minimize occupational fraud and abuse.
- Have an understanding of corporate sentencing guidelines.