

LEARNING OBJECTIVES

- Define occupational fraud
- Recognize the red flags for fraud
- Identify fraud schemes
- Explain the fraud triangle

TOPICS COVERED

- Fraud Theories
 - Theory of Differential Reinforcement
 - Theory of Differential Association.
 - The Social Learning Theory.
 - The Fraud Triangle
 - The Elements of Fraud
 - Predication of Fraud
 - Internal Controls for Fraud
- Occupational Frauds
 - Skimming
 - Lapping
 - Counterfeit Currency
 - Asset Misappropriations
 - Accounts Payable Frauds
 - Accounts Receivable Frauds
 - Revenue Frauds
 - Expense Reimbursement Frauds
 - Inventory Frauds
 - Financial Statement Fraud
 - Double Cashed Checks
 - Payroll Frauds
- Cyber Frauds
 - Data Breaches
 - Credential Stuffing
 - Ransomware
 - Phishing
 - Vishing
 - Brand Hacking
 - Spoofing
 - Denial of Service (DoS) Attacks
 - Pharming
 - Hacking
 - Mobile Malware
 - Malvertising
 - Spyware

- Financial Frauds
 - Credit & Debit Card Fraud
 - EMV Card Present Fraud
 - Obtaining Credit Card Information
 - Investment Frauds
 - Ponzi Schemes
 - Pyramid Schemes
 - Advance Fee Scams
 - Bankruptcy Fraud
- Identity Theft
 - Criminal Identity Theft
 - Sockpuppets
 - Medical Identity Theft
 - Insurance Identity Theft
 - Child Identity Theft
 - Professional Identity Theft
 - Financial Identity Theft
 - New Account Fraud
 - Account Takeover Fraud
 - Business Identity Theft
 - Identity Cloning
 - Synthetic Identity Theft
- Tax Frauds
 - Tax Refund Identity Fraud
- Other Frauds
 - Unemployment Fraud
 - Worker's Compensation Fraud
 - Charity Frauds
 - Lottery or Contest Frauds
 - Corporate Prize Scam
 - Fake Dating Profiles
 - Employment Fraud
 - Resume Fraud
 - Fraudulent Recruiter Scam
 - Fraudulent Employment Scam
 - Internet Auction and Fake Retail Schemes
 - Long Lost Relative
 - Utility Fraud
- Government Specific Frauds
 - Medicare Fraud
 - Social Security Fraud
 - Government Documents Fraud
 - Government Benefits Fraud
- Not-For-Profit Specific Frauds
 - Netting
 - Over-Stating the Value of Non-cash Gifts
- Money laundering
- Corruption
- Fraud Wrap-Up