

## Computer Aided Fraud Prevention And Detection A Step By Step Guide

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--Fraud prevention and detection : Detecting fraud ; Determining the exposure to fraud ; Assessing the risk that fraud is occurring (or will occur) ; External symptoms ; Identifying areas of high risk for fraud ; Looking at the exposures from the fraudster's perspective ; Approach 1: Control weaknesses ; Approach 2: Key fields ; Being alert to the symptoms of fraud ; Building programs to look for symptoms ; Investigating and reporting instances of fraud ; Implementing controls for fraud ...

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Digital analysis is an advanced application of data analysis for auditors and fraud investigators interested in preventing and detecting fraud. In fact, using digital analysis, fraud symptoms are easier to find when there are millions of transactions than where there are only a few thousand transactions. It expands on the various techniques by identifying suspicious patterns in the data rather than looking for known symptoms of fraud.

Unknown Symptoms of Fraud (Using Digital Analysis ...

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Control prevention (preventive control) is a measure to prevent mistakes and fraud before the error or fraud occurred. Detective control is the act of finding errors and fraud after the error / fraud occurred. While the correction control is action taken to correct the error (Bodnar and Hopwood, 2010: 155).

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