

---

---

# TABLE OF CONTENTS

---

---

<b>Employee Fraud</b>	<b>1</b>
Introduction	1
Cash Schemes	1
Accounts Receivable Schemes	4
Inventory Schemes	6
Purchasing Schemes	8
Investments and Fixed Assets Schemes	12
Payroll Schemes	14
Personal Expense Reimbursement Schemes	15
Internal Fraud Prevention	16
Appendix: Sample Fraud Policy Statement	23
<b>Test Your Knowledge</b>	<b>27</b>
<b>Solutions and Suggested Responses</b>	<b>31</b>
<b>Glossary</b>	<b>37</b>
<b>Index</b>	<b>38</b>
<b>Final Exam Copy</b>	<b>39</b>