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The Essential Resource for Anti-Fraud Professionals With more than 2,000 pages of fraud prevention, detection and deterrence guidance, the 2015 Fraud Examiners Manual is the essential reference for anti-fraud professionals. This comprehensive guide is divided into four sections:

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FRAUD EXAMINERS MANUAL

FRAUD EXAMINERS MANUAL (INTERNATIONAL EDITION) xii 2015 Fraud Examiners Manual (International) SECTION 4 FRAUD PREVENTION AND DETERRENCE UNDERSTANDING CRIMINAL BEHAVIOUR Behavioural Analysis and the Prevention of Fraud..... 4.101

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Sources of information. In I. Association of Certified Fraud Examiners, Fraud Examiners Manual (p. 3.601). Austin, TX: Association of Certified Fraud Examiners, Inc. Bell, E. O. (2010, March 10). Internal Control Checklist: 5 Anti-Fraud Strategies to Deter, Prevent, and Detect Fraud. Retrieved from Corporate Compliance Insights:-fraud/

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Fraud, sometimes referred to as the fraudulent act, is an intentional deception, whether by omission or co-mission, that causes its victim to suffer an economic loss and/or the perpetrator to realize a gain. A simple working definition of fraud is theft by deception. Legal Elements of Fraud Under common law, fraud includes four essential elements: 1.

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