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to reduce these losses: fraud examiners, auditors, investigators, loss prevention specialists, managers and business owners, criminologists, human resources personnel, academi-cians, and law enforcement professionals, among others.

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Corporate Fraud Handbook, Fifth Edition is the authoritative resource for identifying and preventing all the various types of fraud eating away at too many of today's organizations. Written by the founder and chairman of the Association of Certified Fraud Examiners (ACFE), this practical guidebook offers unmatched real-world insights into exactly how the most prevalent types of occupational crime are committed and how to stay a step ahead of it all through preventative measures.

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Fraud prevention. There are two main elements to fraud prevention: 1. A sound ethical culture. 2. Sound internal control systems. Developing a sound ethical culture . In order to establish a sound ethical culture, CIMA recommends that organisations have: 1. A mission statement that refers to 'quality' or 'ethics' and defines how the

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Corporate Fraud

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