



## An Overview of Fraud in the Workplace

### **INTRODUCTION**

This is an interactive self-study course designed to provide an overview of employee fraud in the workplace and how to prevent and handle it if it occurs. To complete this course and receive credit, you must read the material and, during the course, to test your comprehension of each of the learning objectives, answer the review questions. After completing each section's review questions, you can evaluate your progress by comparing your answers to both the correct and incorrect answers and the reason for each. Once you have read all of the materials and completed the review questions, fully understanding the correct and incorrect answers, you can complete the final examination, of which you must score a 70 percent or higher in order to receive CPE credit.

### **AUTHOR**

Christopher Demaline, CPA, CMA, CFE, is an accounting professor. Mr. Demaline has authored several accounting-related online courses. In addition, he has written several items for the CPA exam and the CMA exam. In addition, Mr. Demaline provides business start-up and business valuation advisory services. His formal education includes an MBA and doctoral studies from Grand Canyon University. He also has a Graduate Certificate in business valuation from Indiana University, the Kelley School of Business, and a Graduate Certificate in forensic accounting from Northeastern University.

### **COURSE DESCRIPTION**

This course is intended for all financial professionals, including but not limited to CPAs, PAs, CFEs, CFPs, CEOs, and CFOs. The course begins with a discussion about the background of employee fraud. It then addresses some of the most common types of asset misappropriation, and the methods used to detect and prevent fraud.

### **TOPICS COVERED**

Fraud and how it is applied to:

- Current Assets
  - Cash
  - Accounts Receivable
  - Merchandise Inventory
- Property, Plant & Equipment
- Intangible Assets



## FIELD OF STUDY

Accounting

***Please Note: This course must be completed within 1 year of date of receipt of the course for CPE credit.***

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