

## LIST OF ENTRIES

ADELPHIA	1
ANTAR, EDDIE	3
ANTITRUST	5
ASSET MISAPPROPRIATION	14
ASSET VALUATION, IMPROPER	15
ATKINS, CHARLES AND WILLIAM HACK	18
ATTITUDES TOWARD AND PERCEPTIONS OF FRAUD	19
AUDITING FOR FRAUD	25
AUTO SALES FRAUD	34
AUTOMOTIVE REPAIR FRAUD	36
AVANT!	38
AVOCATIONAL CRIME	40
BAIT AND SWITCH	40
BANCO AMBROSIANO	41
BANKRUPTCY FRAUD	42
BCCI	51
BEHAVIORAL THEORY OF FRAUD	57
BENFORD'S LAW	60
BENNETT, JOHN G., JR.	64
BENNETT, PATRICK, AND GWEN	67
BID-RIGGING	68
BILLING SCHEMES	68
BRE-X	72

BRIBERY	74	
BRINKLEY, JOHN	79	
CASH FLOW ANALYSIS	82	
CASH THEFT SCHEMES	83	
CAUSES OF FRAUD	88	
CELL PHONE FRAUD, OR CLONING	100	
CENDANT CORPORATION	103	
CHADWICK, CASSIE	105	
CHECK FRAUD	107	
CHECK KITING	119	
CHECK TAMPERING	119	
CHIROPRACTIC FRAUD	123	
CLONING	127	
COLUMBIA/HCA	128	
COMPUTER CRIME	130	
COMPUTER FORENSICS	156	
COMPUTER FRAUD	161	
CON SCHEMES	161	
CONSUMER FRAUD	171	
CONTRACT AND PROCUREMENT FRAUD	178	
CORPORATE CRIME	186	
CORPORATE ESPIONAGE	198	
CORRUPTION, OCCUPATIONAL	203	
CORRUPTION, PUBLIC	209	
COSO	211	

COST OF FRAUD	217
COUNTERFEIT ART	219
COUNTERFEIT CURRENCY	225
COUNTERFEIT DOCUMENTS	233
COUNTERFEIT DRUGS	241
COUNTERFEIT FINANCIAL INSTRUMENTS	244
COUNTERFEIT GOVERNMENT SECURITIES	247
COUNTERFEIT IDENTIFICATION AND FAKE IDS	249
COUNTERFEIT PRODUCTS	252
COUNTERFEIT SOFTWARE	257
CREDIT CARD AND DEBIT CARD FRAUD	263
CREDIT SUISSE FIRST BOSTON FRAUD	273
CRESSEY AWARD	274
CULTURE FARMS	274
DAIWA BANK	275
DE ANGELIS, TINO	277
DEBIT CARDS	279
DEFENSE PROCUREMENT FRAUD	279
DEMAND DRAFT FRAUD	283
DISCLOSURES, IMPROPER	284
DOCUMENTS: HANDLING AND EXAMINING	286
DYNEGY, INC.	296
ENRON	297
ENTERPRISE CRIME	302
EQUITY FUNDING	303

ETHICS	307	
EXPENSE REIMBURSEMENT SCHEMES	317	
EXPORT DIVERSION	319	
FALSE OR DECEPTIVE ADVERTISING	320	
FICTITIOUS REVENUES	323	
FINANCIAL INSTITUTION FRAUD (BANK FRAUD)	325	
FINANCIAL PROFILE	328	
FINANCIAL STATEMENT FRAUD	329	
FINANCIAL STATEMENT FRAUD, ANALYSIS OF STATEMENTS	339	
FINANCIAL STATEMENTS	347	
FISK, JAMES, JR.	350	
FORENSIC ACCOUNTING	351	
FORGERY	352	
FORTUNA ALLIANCE	355	
FRANCHISE FRAUD	356	
FRAUD EXAMINATION	365	
THE FRAUD TRIANGLE	368	
FRAUDULENT DISBURSEMENTS	369	
GARVEY, MARCUS	369	
GEE, CHARLIE AND DOROTHY (CHANG HOR-GEE)	371	
GLOBAL CROSSING	372	
GONDORF, CHARLIE AND FRED	373	
GOULDD, BILL	374	
GOVERNMENT AUDITING STANDARDS	376	
GOVERNMENT FRAUD	376	

GROCERY COUPON FRAUD	379
HACKING	380
HARPER, ROBERT N.	387
HEALTH CARE FRAUD	388
HEALTH INSURANCE FRAUD BY CLAIMANTS	393
HEALTHSOUTH CORP. FRAUD	395
HEBBORN, ERIC	397
HIDDEN ASSETS	399
HITLER DIARIES	405
HOAXES	406
HOME HEALTH FRAUD	409
HOME REPAIR FRAUD	412
HOSPITALS, INSURANCE FRAUD BY	416
HOXSEY, HARRY	418
ICG COMMUNICATIONS	420
IDENTITY FRAUD	422
INFORMATION CRIME	430
INSIDER TRADING	431
INSURANCE COMPANIES, FRAUD BY	433
INSURANCE FRAUD	434
INSURANCE FRAUD BY COMPANY AGENTS AND EMPLOYEES	441
INSURANCE FRAUD—AUTO POLICIES	446
INSURANCE FRAUD—LIFE INSURANCE	453
INSURANCE FRAUD—PROPERTY AND CASUALTY	455
INTELLECTUAL PROPERTY FRAUD	456

INTERNAL AUDITING	459
INTERNAL CONTROLS	459
INTERNET FRAUD	461
INVENTORY FRAUD	474
JESSUP, CHARLES	479
KICKBACKS	480
KREUGER, IVAR	481
LABORATORY FRAUD, HEALTH CARE	484
LAPPING	485
LARCENY	485
LAW, JOHN	485
LEASING FRAUD	487
LEAVENWORTH PRISON FRAUD	489
LEBED, JONATHAN	489
LEESON, NICK	491
LEGAL ELEMENTS OF FRAUD	494
LEONE, LOUIS AND RAYMOND	508
LIABILITIES AND EXPENSES, CONCEALED	509
LOAN FRAUD	511
LOCATING HIDDEN ASSETS	516
LOCKHEED AIRCRAFT CORPORATION	516
LOPEZ, JOSE IGNACIO DE ARRIORTUA	517
LYONS, SOPHIE	518
MANAGED CARE FRAUD	520
MANAGED EARNINGS	523

MARGOLIES, IRWIN	527
MEDICAID/MEDICARE FRAUD	528
MERCHANT PROCESSING FRAUD	531
MILKEN, MICHAEL	533
MINKOW, BARRY	539
MONEY LAUNDERING	541
MORTGAGE FRAUD	545
MUSICA, PHILIP	550
NET WORTH ANALYSIS	553
NIGERIAN 419	554
NURSING HOME FRAUD	558
OCCUPATIONAL FRAUD AND ABUSE	559
ORGANIZATIONAL CRIME	580
ORGANIZED CRIME AND FRAUD	580
PARK, YUN SOO OH "TOKYO JOE"	581
PARMALAT	583
PAYROLL SCHEMES	586
PERSONAL INJURY FRAUD	589
PHARMACY FRAUD	592
PHARMING	594
PHISHING	596
PLAGIARISM	598
PONZI, CHARLES	600
PONZI SCHEME	603
PREDATORY LENDING	606

PREDATORY PRICING 614

PRETEXTING 614

PREVENTION POLICIES FOR FRAUD 619

PROVIDER FRAUD 620

PSYCHIATRISTS AND PSYCHIATRIC FACILITIES, FRAUD BY 626

PYRAMID SCHEME 630

QUACK 630

QUESTIONED DOCUMENTS 631

QWEST COMMUNICATIONS INTERNATIONAL INC. 631

REAL ESTATE FRAUD 631

REGISTER DISBURSEMENTS 636

RENTAL CAR FRAUD 639

REPORT TO THE NATION ON OCCUPATIONAL FRAUD AND ABUSE 640

RESEARCH GUIDE 640

RÉSUMÉ FRAUD 640

REVENUE RECOGNITION, IMPROPER 641

RITE AID PHARMACY 643

SARBANES-OXLEY ACT 644

SAS 85: MANAGEMENT REPRESENTATIONS 655

SAS 99: CONSIDERATION OF FRAUD IN A FINANCIAL STATEMENT AUDIT 655

SAVINGS AND LOAN FRAUD 655

SCIENCE FRAUD 656

SECURITIES FRAUD 659

SHELL COMPANY 666

SKIMMING 668



SOCIAL SECURITY FRAUD	668
SOUTH SEA BUBBLE	669
SUPPLIER FRAUD, HEALTH CARE	672
TAX FRAUD	673
TELECOMMUNICATIONS FRAUD	685
TELEMARKETING FRAUD	686
STONE AT THE TOP	711
TRAVEL AND ENTERTAINMENT EXPENSE REPORT FRAUD	718
TREADWAY COMMISSION	720
TRIPPET, ROBERT	721
TURNER, GLENN	724
TYCO	726
VESCO, ROBERT	728
VIATICAL INSURANCE FRAUD	732
WEIL, JOSEPH	735
WHISTLEBLOWER	737
WHITACRE, MARK	739
WHITE-COLLAR CRIME	741
WIRE TRANSFER FRAUD	746
WORKERS' COMPENSATION FRAUD	749
WORLDCOM	751
APPENDIX: A GUIDE TO SUCCESSFUL INTERNET SEARCHES	
ABOUT THE AUTHOR	