

Accounts manipulation

Sales Related

Advance billing

Discounts & undisclosed benefits

Bad debts, over & under-provision

Misrepresentation of credit status

False sales or debtors

Contracts & purchasing

Rebates & charges manipulation

Hidden contract terms

Termination payments

Over & under accruals

False capitalisation of costs

Misrecording capital & revenue

Delaying/advancing payments

Inventory

Standard costs manipulation

False quantities / quality

False status

Misvaluation

“Trade loading” / “channel stuffing”

Cash

Misuse of group cash flows

Transfers at other than market value

Unauthorised risk-taking

Teeming and lading

Misuse of suspended items

Diversion of payments or receipts

Other

Claims not recorded

Reports inconsistent with accounting records

False consulting contracts

Manipulation of reward and bonus arrangements

Misappropriation of assets or theft

Sales Related

Diversion of products / services

Theft of product

Sales to related party without invoicing

False information to enter government scheme

Contracts & purchasing

Private work done for employees by contractors

Theft of raw material from sites / jobs

Misuse of travel facilities / expenses

Inflation to value of goods and services supplied

Conflicts of interest in supply chain

Manipulation of tender process to favour supplier

Inventory

Theft of stock

Theft of scrap material

Inappropriate write-off of materials or plant

Overproduction

Cash

Theft of physical cash

Unauthorised investments

Cheque fraud

Pledging assets

Diversion of receipts

Electronic payment fraud

Other

Misuse of documents / information

Theft of intellectual property e.g patent, product formulation or research data

Industrial espionage

Valuations

Theft from offices / stores

Falsify information to obtain employment