

# 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