

Contrapartida

De Computationis Jure Opiniones

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En su número correspondiente a March 2022, Journal of Accountancy publicó un artículo titulado *What's your fraud IQ? See how much you know about these red flags*, escrito por Andi McNeal, en el cual se lee: *"In recent years, the JofA has published a series of quizzes, called "What's Your Fraud IQ?," for CPAs to test their knowledge of fraud risks, investigations, and areas of concern, such as employee embezzlement, procurement, and financial reporting. —Here are five key questions from the series for you to answer to learn how your knowledge about fraud risk management, investigations, and red flags measures up. —1. All the following are ways a fraudster can perpetrate business identity theft against a small business EXCEPT: —2. Management at Blue Co. has hired Carlos, a CPA, to conduct a fraud investigation based on allegations that Mary-Ellen, a clerk in the accounting department, is stealing from the company. The evidence Carlos has collected so far indicates that Mary-Ellen obtained the login information used by her supervisor, Katrina, to make electronic funds transfers. Mary-Ellen has been waiting until Katrina leaves in the evenings and then logging in to the company's banking system and transferring money to her husband's business account. The only other person with the login information to the system is the company's CFO, Henry, but there is no evidence he is aware of the situation. However, there is also some evidence that Mary-Ellen paid off her co-worker, James, to keep him from turning her in after he discovered her scheme. Based on the evidence collected, in what order should Carlos interview these parties? —3. Amanda, a purchasing agent for CCM Inc.,*

has the authority to independently approve purchases of up to \$5,000. She knows the company is about to undertake a project with a projected value of \$18,000, and she wants to direct the business to a specific vendor. Therefore, she divides the contract into four separate contracts worth \$4,500 each and awards them to her preferred vendor. What type of scheme did Amanda undertake? —4. You have been hired to audit the financial statements of Notreal Industries, a large, multi-industry company that plans to go public. Which of the following observations about Notreal's financial statement disclosures might be a red flag of inappropriate financial reporting? —5. The fraud risk assessment should do all of the following EXCEPT:". ¿Toda persona, por ejemplo, un contador, está preparado para detectar fraudes o para investigarlos? Ciertamente no. Es provechoso leer libros que reúnen varios fraudes porque así se gana en elementos que ayudan a descubrir acciones semejantes. Mejor es acudir al escenario académico para analizar junto con el profesor y los compañeros ciertos casos. La dificultad estriba en que la creatividad de los delincuentes les permite diseñar modalidades desconocidas, mejor camufladas, escondidas, que pueden pasar sin llamar la atención por tiempos muy prolongados. Un ingrediente usual es no llamar la atención de ninguna manera. Muchas veces son terceros los que se inquietan y ponen en advertencia a los mecanismos internos. Sin esta ayuda no se sabría del fraude.

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