



# Corporate Fraud

*Michael J. Comer*

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## **Corporate Fraud** Michael J. Comer

Fact: Barings was an excellent company, with professional managers. Their careers were devastated by fraud. How many other managers are now in the same position without knowing it? Fact: The average company loses between 2 per cent and 5 per cent of its turnover as a result of dishonesty. When Mike Comer's book first appeared it quickly established itself worldwide as the standard work in its field. This third edition is a radical revision reflecting the world of EDI, electronic commerce, derivatives, computerization, empowerment, downsizing and other recent developments. Ironically, many of these have exposed companies to an alarming range of new risks. With the help of real-life case histories the author identifies the main types of fraud, the circumstances in which they occur and the telltale signs that give them away. He examines internal control systems and the attitudes and practices that allow fraud to flourish. He explains in detail how fraud can be prevented and detected, and shows why it is that many fashionable management techniques can also potentially pave the way to corporate disaster.

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