Annotated bibliography:

Shuangshuang ni

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\*1. Haugen, S., & Selin, R.J. (1999). Identifying and controlling computer crime and employee fraud. *Industrial Management & Data Systems*, *99*(8), 340-344.

The aim of the research that was done by Haugen and Selin was to design a recommendation on how organizations could protect their business from malicious attacks. They realized from literature review that the current world is under the highest threat of fraud, even with the development of the current trends in information technology. The researchers see IT as a tool of improvement, through security of data and information from internal and external leakages, which are a rout to fraud. They focus mainly on information fraud, which later cause financial fraud.

The information is presented in a very precise way, and it goes to the point that the embracement of technology can curb some issues of fraud. As a result, the researchers urge organizations and governments to implement better security measures and develop trust in IT systems. This is one of the greatest policies that organizations can embrace. It relates to other sources because it provides a solution related to IT, which is a common recommendation. It will be an essential addition to my sources because it will assist in development of information related and digital implementation policies.

\*2. Haugen, S., & Roger Selin, J. (1999). Identifying and controlling computer crime and employee fraud. *Industrial Management & Data Systems*, *99*(8), 340-344.

The book looks deep into the issue of long-firm fraud. Chapter VIII is in focus of policing of long firm fraud. It takes a look into history, how the USA and the UK developed policies through time, and comes into a conclusive argument that two courses of action were followed. As a result, the policing was developed. Two focuses were given deeper consideration and are being used as policies of fighting fraud. The first one is the keen review of the liabilities in public companies and the other one is the investigation into fraud.

The source has a unique sense in that it is not developed in the digital world, and does not recommend digitized policies. In fact it deals with the constitutional amendments and Acts that have been put in place by governments to fight financial fraud in organization. It will assist me design proposal to the constitutional amendments in governments as well as in organizations. All organizations have constitutions. The book has other chapters as well that are focused to financial fraud, giving a historic perspective. In order to understand where we are going and project futuristic developments, we need to understand where we are, relative to where we were; therefore, the historic perspective is an essence.

\*3. Bradley, J. M. (2015). Empowering employees to prevent fraud in non-profit organizations. *Cardozo Public Law, Policy and Ethics Journal*, *13*, 711.

Engaged and empowered employees are less likely to commit fraud. This is the hypothesis of the research. The main aim is to recommend a policy that empowers employees to eliminate fraud, or at least reduce it. It task about motivation, first through equal and fair treatment. The motivation should be through monitory compensation as well. Financial fraud is done by unsatisfied employees, according to the research. They finally propose that policies for such allocation be designed.

The research looks into organizations, businesses more specifically. It focuses on the main stakeholders; the employees. Its title is a policy already *empowering the employees to prevent fraud in non-profit organizations.* It is applicable to other businesses as well, but they chose to use non-profit because the organization has less revenue and end up dissolving due to lack of capital after fraud. The researchers are keen on public law, but more specifically looking into developments in the private organizational policies. It provides a good source because it focuses on a different type of organizations: the NGOs. It relates to other source due to its capacity to generate a policy or several of them.

\*4. Rezaee, Z. (2005). Causes, consequences, and deterence of financial statement fraud. *Critical Perspectives on Accounting*, *16*(3), 277-298.

The source focuses on the root cause of fraud. It suggests that fraud is designed by people who have business intelligence and implemented by people who have access to financial statements during the stages of development. Razaee suggests that fraud is visible from books and good auditors can read it analytically. The book also expresses the fact that fraudulent people hide their crimes through “book cooking” where they fix ghost costs.

The research is comprehensive and involves clear descriptions of how the books of accounts hide fraud, or rather, how fraudulent finance officers hide their activities within the records. The relationship to other sources is that it is of importance in understanding financial fraud and developing remedies in terms of policies. It is unique in the sense that it provides the root cause of fraud, unlike the other sources that are directly set to give remedies. It will be a great lead to understanding fraud from its root cause, and so essential in designing a policy directed to curb defrauding of financial statements.

\*5. Speights, D., & Hilinski, M. (2005). Return fraud and abuse: How to protect profits. *Retailing Issues Letter*, *17*(1), 1-6.

Thee article looks into several ways of checking fraud. One of the way is having policies in stores that reject wardrobing, which is the purchase of product with warrant with an intention to use it once, return the sticker and return it to the store. The store keeper also places it back to sale even if it really had a problem. Another case is price arbitration, which is the overcharging or undercharging for underground markets. Some of the remedies, Speights and Hilinski advices are checking fraud, returning stolen merchandise et al.

The source is a great addition given its clear definition of various types of goods. It has already defined some of the policies that I can improve for a more universal approach in all organizations globally. It has a relationship with the rest of the source in the sense that it gives some policies, and a model of designing the policies. It is unique because it has the different types of frauds defined and thus will make easier my work of using the dictionary attempting to understand technical finance and fraud related terms.

\*6. Doig, A. A. (2002). *U.S. Patent No. 6,390,367*. Washington, DC: U.S. Patent and Trademark Office.

The source is designed to prevent fraud using information technology intelligence. The main suggestion is self service. During self service, there are cases such as shop lifting, which are a form of fraud. Stores and businesses can allow for self service and embrace and user interface proximity of objects sensor. The interface only detects goods belonging to the store, not sorted at the self service point, but very close to the user interface.

The technology party is fascinating, as it makes the source unique in a scientific way. It also gives the source a competitive edge in the current technologically advanced global market. If it is designed to be an organizational policy, lets say at Walmart point of sale, it can reduce cases of shot lifting drastically. It adds the modernity touch to my policies.

References

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