

## CASE STUDY 3. MANIPULATION OF ACCOUNTING RECORDS

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### COMPANY BACKGROUND

Chilean subsidiary of a Canadian parent imports specialized industrial machinery, with annual revenues of \$110 million.

### FINDINGS

Internal Audit discovered a reimbursement to the local CEO for the amount of \$45,456, arising from the return of a vehicle which he had acquired from the Company on October 31, 2012, via a deduction from payroll. On October 31, 2012, the vehicle, which was the property of the Company, was sold to the CEO at a price of \$38,781. (The CEO had the option to acquire the vehicle at a pre-determined price).

The CEO returned the vehicle and sold it to the Company in November 2012 at the higher price of \$45,456. A check for this amount was issued by the Company to the CEO on the same day (November 11, 2012).

Upon the review of the supporting documentation, it was revealed that the accounting entry of November 11, 2012 was made in December 2012. The journal entry for the check was booked in the SAP system on December 16, 2012 and the CEO signed as having received the check on December 23, 2012. This was the only check dated in the month of November in this period. All prior and subsequent checks were dated in December. The check was issued in December but booked to the accounting system with a November date. The date on the check was deliberately manipulated so as to give the impression that the vehicle was reacquired by the Company on November 11, 2012, when in fact this took place a month later.

During the time that the vehicle was the property of the CEO, it was involved in an accident and it was resold to the Company in a damaged state. This apparently was the reason that the local Chilean CEO did not want to retain the ownership of the vehicle.

Internal Audit had also observed that the check was prepared by an employee who worked in the Accounting Department. Corporate Policy requires that Treasury was solely responsible for the custody and emission of all checks, a breach of which occurred in this case. Segregation of duties was not applied in the emission of the check and the date and the accounting records were deliberately altered.

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**Ying-Ying Zheng**



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## **Table of Contents Internal Audit Case Study Examples Download**

1. Understanding the eBook Internal Audit Case Study Examples Download
  - The Rise of Digital Reading Internal Audit Case Study Examples Download
  - Advantages of eBooks Over Traditional Books
2. Identifying Internal Audit Case Study Examples Download
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Internal Audit Case Study Examples Download
  - User-Friendly Interface
4. Exploring eBook Recommendations from Internal Audit Case Study Examples Download
  - Personalized Recommendations
  - Internal Audit Case Study Examples Download User Reviews and Ratings
  - Internal Audit Case Study Examples Download and Bestseller Lists
5. Accessing Internal Audit Case Study Examples Download Free and Paid eBooks

- Internal Audit Case Study Examples Download Public Domain eBooks
  - Internal Audit Case Study Examples Download eBook Subscription Services
  - Internal Audit Case Study Examples Download Budget-Friendly Options
6. Navigating Internal Audit Case Study Examples Download eBook Formats
    - ePub, PDF, MOBI, and More
    - Internal Audit Case Study Examples Download Compatibility with Devices
    - Internal Audit Case Study Examples Download Enhanced eBook Features
  7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Internal Audit Case Study Examples Download
    - Highlighting and Note-Taking Internal Audit Case Study Examples Download
    - Interactive Elements Internal Audit Case Study Examples Download
  8. Staying Engaged with Internal Audit Case Study Examples Download
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Internal Audit Case Study Examples Download
  9. Balancing eBooks and Physical Books Internal Audit Case Study Examples Download
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Internal Audit Case Study Examples Download
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Internal Audit Case Study Examples Download
    - Setting Reading Goals Internal Audit Case Study Examples Download
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Internal Audit Case Study Examples Download
    - Fact-Checking eBook Content of Internal Audit Case Study Examples Download
    - Distinguishing Credible Sources
  13. Promoting Lifelong Learning
    - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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