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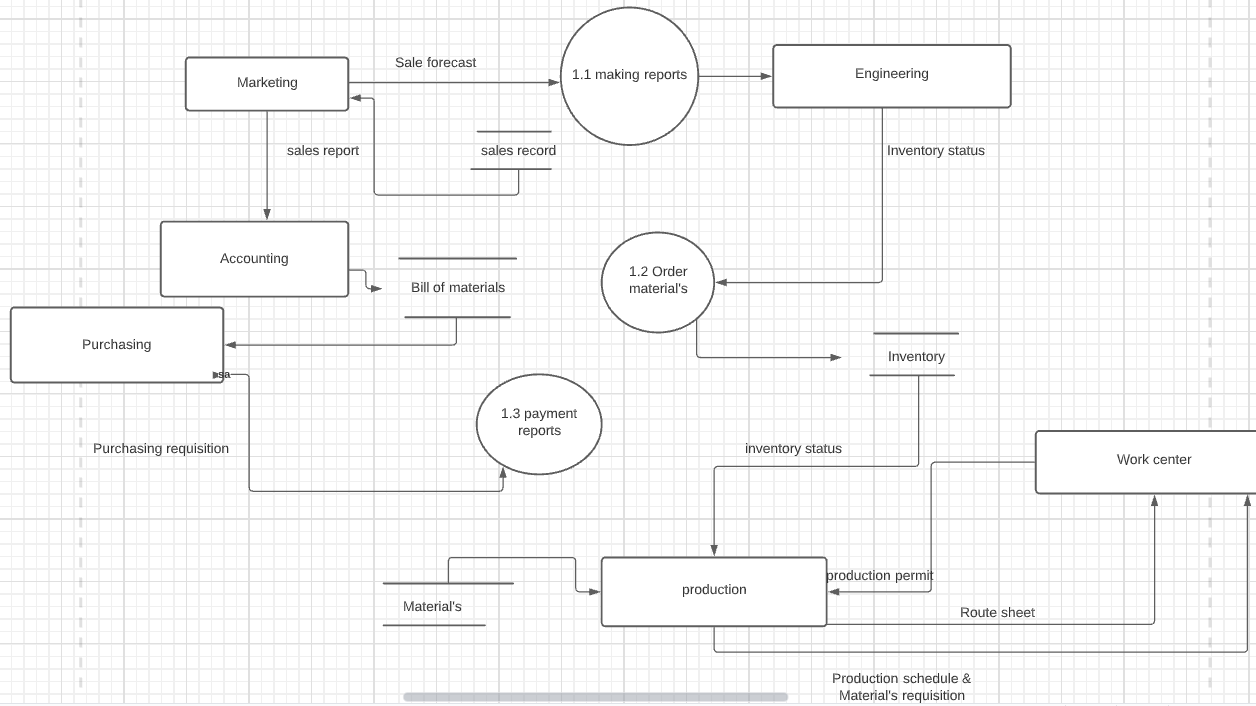
Nama Dosen: **STEPHEN G. KURNIA, S.T., M.M., M.Comm.**

**Case 1:**

1. **Diagram Context**

**Diagram

Description automatically generated**

1. **Diagram rinci** 

**Case 2:**

1. **Diagram context**

**Diagram, schematic

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1. **DFD level 0**

**Diagram, schematic

Description automatically generated**

1. **DFD level 1**

**Diagram

Description automatically generated**

1. Find and describe payroll fraud (you may use the Internet, newspapers, or other news sources). How was the fraud committed? How was it detected? What was the control weakness that allowed the fraud to happen?

Payroll fraud occurs when employees or employers improperly use the payroll system to get money they haven't earned or, in the case of employers, withhold payment of legitimately earned wages or taxes owing on those wages. Fraud comes in many forms and can be difficult to spot.

* How was it detected?

1.Workers who share company bank addresses with others

If workers share it with people who work in the same company, that's fine, but if it is shared with other people who don't work in the same company, it can be a sign that workers are about to commit theft within the company. .

2.a worker does something outside of their job

If a worker makes a large purchase that is not based on the company's primary needs,that could be a sign of fraud.

1. There are discrepancies/defects in payroll records

Every payroll record that is managed always provides an opening for fraudulent practices.

Link of reference: <https://www.paychex.com/articles/payroll-taxes/payroll-fraud-it-can-happen-to-any-business#:~:text=Payroll%20fraud%20is%20when%20employees,is%20sometimes%20difficult%20to%20detect>.

**How was fraud was committed?**

A worker who works in the company takes advantage of the company's asymmetry, position, and power. Sometimes a worker makes a mistake unintentionally, but there are also those who do it intentionally, which is known as theft.

Link reference: <https://www.paychex.com/articles/payroll-taxes/payroll-fraud-it-can-happen-to-any-business#:~:text=Payroll%20fraud%20is%20when%20employees,is%20sometimes%20difficult%20to%20detect>.

**What was the control weakness that allowed the fraud to happen?**

* Weaknesses in Technical Internal Control

Both hardware and software are covered by technical security controls. Technical control flaws are caused by technology and maintenance changes, as well as configuration faults.

A technological flaw occurs when a corporate information system's hardware or software is compromised. The EternalBlue vulnerability in the Windows SMB protocol, which was found in 2017 and exposed existing Windows PCs to attack, is a good example.

* Weaknesses in Administrative Control

Administrative security controls, also known as procedural controls, have flaws as a result of a failure to follow specified rules and regulations consistently.

Regular backups of key systems, for example, are an administrative control. If there is a data breach, you will only be able to recover data from the last backup. If an organization does not back up data on a regular basis or does not check that backups can be successfully restored, a data backup control is ineffective.

* Weakness in Architectural Internal Control

The goal of security architecture is to develop a unified system for documenting and responding to information technology hazards.

Changes to hardware or software setup are frequently the source of architectural control flaws. Parts of the security architecture can be broken if a modification is performed without being properly monitored or approved. A potential architectural control flaw is any modification that impacts an element of the organization's security architecture.

Link reference: <https://www.paychex.com/articles/payroll-taxes/payroll-fraud-it-can-happen-to-any-business#:~:text=Payroll%20fraud%20is%20when%20employees,is%20sometimes%20difficult%20to%20detect>.

**Case 3:**

**1.**

**Diagram

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**Link miro:** [**https://miro.com/app/board/uXjVOOgAiME=/?invite\_link\_id=951002352250**](https://miro.com/app/board/uXjVOOgAiME=/?invite_link_id=951002352250)

**2. Link youtube:** [**https://youtu.be/L8nndAeab5A**](https://youtu.be/L8nndAeab5A)

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