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Define fraud and describe the process one follows to perpetuate a fraud. Discuss who perpetrates fraud and why it occurs, including: the pressures, opportunities, and rationalizations that are present in most frauds. Define computer fraud and discuss the different computer fraud classifications.

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Learning Objectives. After studying this chapter, you should be able to: Explain the threats faced by modern information systems. Define fraud and describe the process one follows to perpetuate a fraud.

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Define fraud and describe both the different types of fraud and the process one follows to perpetuate a fraud. Discuss who perpetrates fraud and why it occurs, including the pressures, opportunities, and rationalizations that are present in most frauds. Define computer fraud and discuss the different computer fraud classifications.

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