



KEY TERMS AND CONCEPTS

absorbed complement.	concealment credit.
account.	concealment manipulation.
account falsification.	concurrent concealment.
account-inventory comparison.	conjunction.
account-inventory shift.	connivance.
active complement.	consistently distributed complement.
active credit; active fraudulent credit.	consistently distributed credit.
active-credit difference.	control-subsidiary shift.
ancillary complement.	conversion.
ancillary concealment.	conversion surveillance.
ancillary credit.	conversional manipulation.
audit surveillance.	correction equation.
audit surveillance techniques.	corroborative data.
bilateral shift.	corroborative techniques.
books of account.	critical period.
books of final entry.	cutoff shift.
books of original entry.	cyclical audit surveillance.
cash.	debit complement.
closely controlled account.	decoy check.
collusion.	defalcation.
complement difference.	deferred complement.
complement equivalent.	dependent complement.
concealed theft.	Derivative I.
concealment.	Derivative II.

PRINCIPLES OF AUDIT SURVEILLANCE

disassociation.
disassociation in accounts.
disassociation in amount.
disassociation in sequence.
disassociation in time.
distributed complement.
distributed credit.
documentary disassociation.
effective date.
embezzlement.
embezzler.
entry.
falsification, or temporary manipulation.
falsification of account.
falsification of inventory.
fictional manipulation.
formal manipulation.
formal methods, procedures, tests.
fraud.
fraudulent credit.
funds.
general books; also general books of account.
inconsistently distributed complement.
inconsistently distributed credit.
indigenous complement.
informal manipulation.
innocuous bilateral shift.
inside conversion.
inside theft.
interaccount lapping.
internal audit.
internal control.
internal conversion.
internal surveillance.
intra-account lapping.
inventory.
inventory falsification.
inventory manipulation.
journal.
kiting.
lapping.
lapping by anticipation of inventory changes.
lapping by deferral of book entries.
lapping by false book entries.
larcenous theft.
larceny.
legal theft.
loosely controlled account.
manipulation.
manipulation equation.
manipulative theft.
manufactured receipt.
mathematical verification.
memorandum records.

KEY TERMS & CONCEPTS

miscellaneous thefts.
money.
negative manipulation.
neutralized complement.
neutralized fraudulent credit.
nonpotential account.
nonrecorded item.
obfuscation.
omitted entry.
oral inquiry, technique of.
outside conversion.
passive waiting.
permanent manipulation.
pernicious bilateral shift.
plausible explanation.
positive manipulation.
post-theft concealment.
potential account.
pre-theft concealment.
primary concealment.
primary manipulation.
proportional analysis.
psychological deception.
pyramiding.
radical methods, procedures, tests.
recorded complement.
recorded fraudulent credit.
records.
restitutional manipulation.
retroentry.
retroentry by change.
retroentry by delay.
secondary concealment.
secondary manipulation.
shift.
split-control test.
temporary manipulation.
terminal phase.
test.
tests of reasonableness.
theft act.
theft-incidence account.
theft-incidence inventory.
theft pattern.
theft sequence.
thefts by misrepresentation.
thefts by transfer of legal title.
thefts by transfer of possession.
thief.
total manipulation.
trend analysis.
unconcealed theft.
undistributed complement.
undistributed credit; undistributed fraudulent credit.

PRINCIPLES OF AUDIT SURVEILLANCE

unilateral shift.

unrecorded complement.

unrecorded fraudulent credit.

verification methods.

vulnerable.

vulnerable check.

warehousing.