

# **Occupational Fraud -**

**Auditors' Perceptions of Red Flags  
and Internal Control**

**Jesper Fagerberg**



**Linköping University**  
INSTITUTE OF TECHNOLOGY

**Linköping Studies in Science and Technology**  
**Thesis No. 1369**

**Linköping 2008**

**Linköping University**  
**SE-581 83 Linköping**  
**Sweden**