

Warning Signs In The Workplace: An Analysis Of Risk Factors On Employee Fraud

Gualberto A. Magdaraog Jr.

¹ Bulacan State University (Philippines)

Abstract. The roles of managers are so diverse that is used as frame of reference to develop management skills (Mintzberg, 1990). But not all managers are guided on how to successfully administer the resources entrusted to them by the owners, and develop an organization that is focused on the organization effectiveness and health through planned interventions in the organization's processes (Rouda & Kousy Jr, 1995). A significant part of the organizational development is the education of managers with warning signs that employee fraud is taking place in the workplace. This study aims to identify general and specific risk factors related to employee fraud that will guide managers in the achievement of goals at the least risk level possible. These risk factors may or may not have been directly related to actual commission of employee fraud but shows a high extent of occurrence. As such, these factors are pondered to be a warning sings to the managers that should not be left ignored. This research also aims to enlighten managers of the importance of establishing active and functional operational policies that is clear and concrete and integrated with an adequate consideration on fraud prevention.