ABSTRACT

Organizations worldwide are embracing the use of information technology at an ever increasing rate. Most organizations view technology as a means of increasing efficiency and productivity. Consequently, advance in information technologies have significantly made changes in many areas like industries and businesses. In the business area, economic crimes have rapidly changed as computers proliferated into the activities and environments in which crimes occur. Victims and investigators have been tortured with computer crime for a decade. Like most aspects of computer technology, the methods of computer abuse have developed. The evaluation of occupations in this field has extended the traditional criminals to include computer programmers, and computer operators. The automated criminal method, **salami technique** attacks financial system by taking small fraction to add on computer programmer's account or account of an accomplice without being noticeable.

In accordance with the paper of computer crime by D. Parker, salami technique, using a balance set of accounts are not sufficient for discovering some trickery in computer application program. In case a balance set is totally offset, salami technique cannot be detected.

These are the technical methods for solving some of the more sophisticated and automated attacks. This paper augments some features in order to detect salami technique suspects to be of greater efficiency and accuracy. The method, possible types of perpetrators, and likely evidence of their use are described in this thesis.

Those implementing technical methods begin with an explicit understanding of the objectives being sought, and that its goal should be to enable as many financial systems in the organization as possible to survive in environments where crimes occur. Thus, the development, implementation and management process of successful technical methods cannot be ignored. This thesis presents a prototype from formulating vision to resolving organizational challenges in financial system and implementation which can be used to assist organizations who plan to find out the use of salami technique detection.