

Instructions for Paper Submission

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Abstract

In recent years, the rapid development of network technology has made online banking and mobile payment widely used, and the diversification of digital banks and various financial technologies is also developing rapidly. In recent months, the government's "pure online banking" will also join the revolutionary generation of this mobile business mobile wallet. Because of the rapid rise of these networked mobile commerce, users can be more concerned about the data security management mechanism, risk prevention and so on. Therefore, this study hopes to integrate the definition of forensic accounting and fraud auditing. Function, to explore the issues related to the supervision of "pure online banking" and other issues. Hope can therefore reduce the risk that may occur, and then upgrade to a relatively safe online trading environment.

Keywords: forensic accounting, fraud audit, pure online banking, online banking

從鑑識會計與舞弊稽核之整合運用探討-以純網銀為例

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摘要

近年來，網路技術發展迅速，使得網路銀行與行動支付廣泛的被運用，而數位銀行及各金融科技更多元化也在快速發展。近幾個月來，政府主推的「純網銀」也將加入這個行動商務的行動電子錢包的革命世代。也由於這些網路化行動商務的快速崛起，不禁讓使用者會更加關心，其資料安全性之管理機制、風險防範等等的相關問題，因此本研究希望透過整合鑑識會計及舞弊稽核的定義及功能，來探討「純網銀」相關之監理等問題加以研析。盼能因此降低可能發生的風險，進而提昇至一個相對較安全的網路交易環境。

關鍵詞：鑑識會計、舞弊稽核、純網路銀行、網路銀行

Abstract

In recent years, the rapid development of network technology has made online banking and mobile payment widely used, and the diversification of digital banks and various financial technologies is also developing rapidly. In recent months, the government's "pure online banking" will also join the revolutionary generation of this mobile business mobile wallet. Because of the rapid rise of these networked mobile commerce, users can be more concerned about the data security management mechanism, risk prevention and so on. Therefore, this study hopes to integrate the definition of forensic accounting and fraud auditing. Function, to explore the issues related to the supervision of "pure online banking" and other issues. Hope can therefore reduce the risk that may occur, and then upgrade to a relatively safe online trading environment.

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