Dataset Title: AI-Driven Fraud as an Emerging Cyber Risk

Researcher Name: Ahmet Yiğitalp Tulga

Researcher Institutions: National Sun Yat-sen University

The file is in **.xlsx format** and includes the following columns:

- **Date (DD.MM.YYYY):** The specific date on which the fraud incident occurred.
- **Year (YYYY):** The year of the incident, enabling chronological analysis and trend identification.
- **Description:** A concise summary of the fraud case, outlining the nature and context of the incident.
- **Type:** The tool or technological instrument used to carry out the fraud (e.g., AI-based systems or digital tools).
- **Individual/Company:** Indicates whether the fraud targeted individuals or companies, allowing classification by victim type.
- **Method:** Describes the technique or strategy employed in executing the fraud.
- **Number of Victim:** The total number of people affected by the specific fraud case.
- **Victim Country:** The country where the fraud incident took place.
- **Amount (Original):** The financial loss expressed in the original currency.
- **Amount (USD):** The same financial loss converted into U.S. dollars for standardized comparison.
- **Source:** The reference or news outlet from which the fraud case information was obtained.

Overall, the dataset serves as a comprehensive resource for analyzing patterns, methods, financial impacts, and geographic distribution of AI-driven fraud incidents. By standardizing key variables such as monetary value (in USD) and victim classification, it facilitates comparative research, trend analysis, and risk assessment in the evolving landscape of cyber-enabled financial crime.