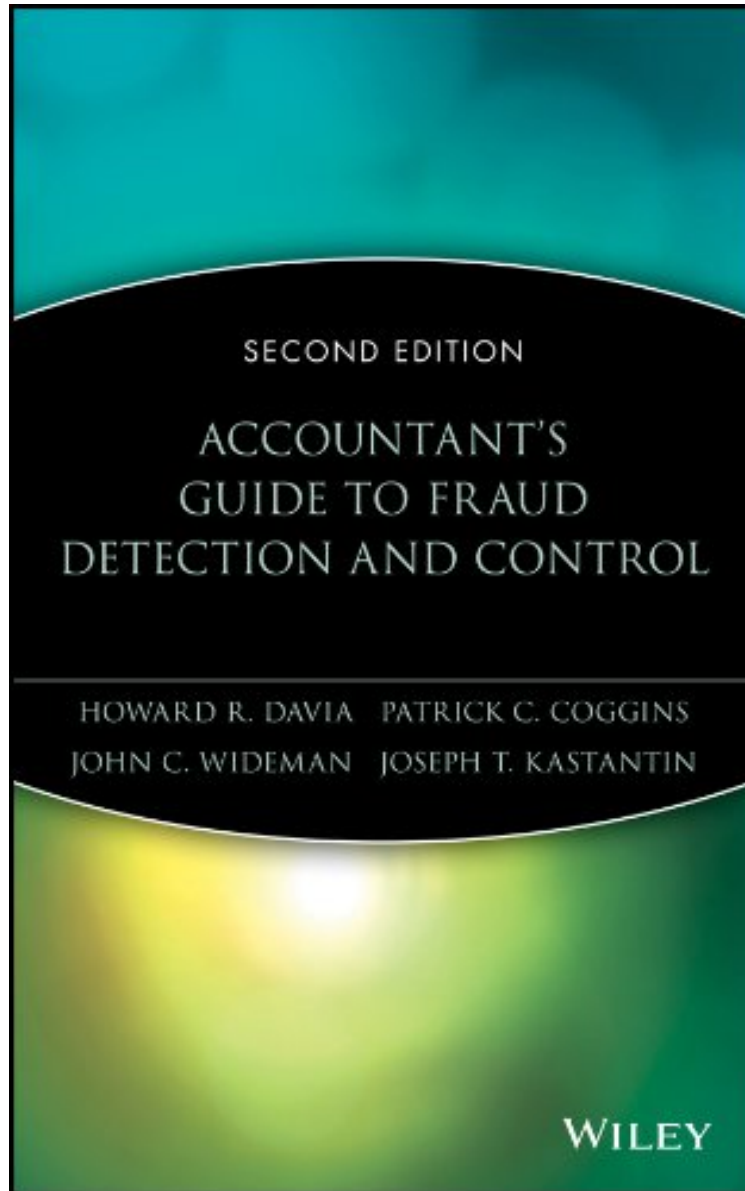


(Pdf free) Accountant's Guide to Fraud Detection and Control

Accountant's Guide to Fraud Detection and Control

Howard R. Davia, Patrick C. Coggins, John C. Wideman, Joseph T. Kastantin
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Howard R. Davia, Patrick C. Coggins, John C. Wideman, Joseph T. Kastantin : Accountant's Guide to Fraud Detection and Control before purchasing it in order to gauge whether or not it would be worth my time, and all praised Accountant's Guide to Fraud Detection and Control:

3 of 3 people found the following review helpful. Painfully detailedBy Craig FrooninckxAs typical of a textbook format, this book goes into detail of Fraud and actually repeats much of the information. It was interesting to see how Enron and Worldcom have affected the search for and detection of Fraud. For a class, this would make a great

textbook, but for general reading, it was a bit difficult to get through the whole book. 0 of 2 people found the following review helpful. Fraud By David Scrani Not what I was expecting 5 of 7 people found the following review helpful. Well-written new edition of fraud overview By Rolf Dobelli Fraud is ever present, especially now. Authors Howard Silverstone and Howard R. Davia suggest that in recent years fraud has moved from the periphery of the corporate world to the center of it - from small, unprofitable, marginal companies to the biggest blue chips. The headlines about Enron, WorldCom and Global Crossing suggest that the authors are right. They do a commendable job of categorizing and explaining various kinds of fraud and the circumstances that make scams profitable. They offer enough anecdotes to fill a mystery novel writer's idea file for a year. Given that their book is also accessible, intelligible and, at times, even entertaining, we recommend protecting your company by reading it carefully. This may be your opportunity to avoid ever finding yourself at a board meeting trying to figure out "Who done it?"

From internal control structures that are not fraud-specific to insufficient communication in the fraud discovery-to-investigation and conviction process, fraudulent activity is a widespread fact of life in the business world. Historically, the corporate tendency has been to react to fraud after the fact, rather than to be proactive in its prevention. And in most cases, blame is directed at accountants and auditors. Unfortunately, these officers are rarely provided with the resources, proper training, and commitment from top management that are essential to effective fraud detection and control. The Accountant's Guide to Fraud Detection and Control offers comprehensive direction for this largely uncharted area. Two types of fraud are addressed in this book: fraudulent financial reporting, also known as "Treadway" fraud, usually originating in the top management sector; and "asset-theft" fraud, the more common and more costly type, likely to be practiced by virtually anyone, including outsiders. Treadway fraud is being adequately detected by independent auditors (CPAs) in their annual audits. Asset-theft fraud is not being adequately detected by anyone, with very few exceptions. From following clues to achieving a prosecution, here is sound advice that accountants and auditors will find invaluable. Businesses lose over \$100 billion a year to fraud. Only 20 percent is discovered. Who's to blame? Accountants and internal auditors are often the scapegoats for management's insufficient fraud detection operations and guidelines. At last, here is comprehensive, intermediate training for evaluating, devising, and installing fraud-specific internal controls, and for conducting proactive fraud-specific examinations. Including actual case studies, the authors show accountants and auditors how to: * Anticipate problems and follow clues * Successfully disclose fraud * Compile the evidence necessary to prosecute acts of fraud * Develop investigative techniques * Create effective internal controls . . . and much more, to fill the needs of this crucial area. www.wiley.com/accounting

"...I opened this book with anticipation and it did not disappoint! I found the book well presented and easy to read. It certainly provides plenty of food for thought." (Accounting Technician, August 2000) From the Inside Flap Occupational fraud and abuse is a widespread problem that affects practically every organization, regardless of size, location, or industry. While the high-profile cases of Enron and Tyco have increased public awareness of this type of fraud, the truth remains that accidents or anonymous tips only detect about two-thirds of known fraud cases. Detection in this manner is extremely inadequate and also can be exceedingly costly for your company. Discover how to become proactive in detecting and preventing financial fraud in your organization with the tools and techniques in Fraud 101, Second Edition. Demonstrating where traditional methods of fraud detection fall short, Fraud 101 provides step-by-step guidance showing you how to perform a proactive fraud investigation. If you're a beginning auditor or one with years of experience, this Second Edition tells you: What to search for How to search for it How to know when you're finished When a case is ready for reactive case development When to quit Building upon the pioneering groundwork set by the late Howard Davia—who had more than thirty years of experience as a proactive fraud-specific investigator—Fraud 101, Second Edition takes Davia's original concepts and ideas and updates them to reflect the many developments that have taken place in the current global business climate. This Second Edition provides you with the latest tools for preventing and searching for fraud, including expanded coverage of financial statement fraud, internal controls, and Sarbanes-Oxley. Other key features include: Step-by-step guidance on how to perform an effective investigation Numerous real-world case studies, many of which are based on the authors' actual experiences Discussions of the major types of fraud, complete with sample investigation procedures for each New tools and case studies that cover financial fraud And much more Serving as an educational tool for business managers and owners, CFOs, accountants, controllers, auditors, and college students, Fraud 101, Second Edition provides the critical tools to combat fraud in any organization. From the Back Cover The tools and know-how for keeping fraud out of your business Based on Howard Davia's groundbreaking work, Fraud 101, Second Edition offers step-by-step guidelines to fraud detection and prevention, complete with the tools you need to stop fraud in its tracks before it even starts. Reflecting the latest techniques and standards, this Second Edition: Provides unique insights into the nature of fraud and the mindset needed to combat it Discusses the latest legislation and other pronouncements Provides proven solutions showing how to expose different types of fraud Includes numerous case studies illustrating how easy it can be to commit fraud, and how difficult it can be to prosecute the crime Root out fraud before it happens with the invaluable, hands-on

approach found in Fraud 101, Second Edition.