

1. Record Nr.	UNICAMPANIASUN0040561
Autore	Rolla, Giancarlo
Titolo	1: L'organizzazione costituzionale dello Stato / Giancarlo Rolla
Pubbl/distr/stampa	Milano : Giuffrè, c2005
ISBN	88-14-12102-8
Edizione	[2. ed]
Descrizione fisica	XVIII, 477 p. ; 24 cm.
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia
2. Record Nr.	UNINA9910830838003321
Autore	Giles Steve <1957->
Titolo	Managing fraud risk : a practical guide for directors and managers / / Stephen Giles
Pubbl/distr/stampa	Chichester, West Sussex, United Kingdom, : John Wiley & Sons Ltd, 2012
ISBN	1-119-20731-2 1-299-18940-7 1-118-38729-5 1-119-96042-8
Edizione	[1st edition]
Descrizione fisica	1 online resource (354 p.)
Classificazione	BUS003000
Disciplina	658.4/73 658.473
Soggetti	Fraud - Prevention Commercial crimes - Law and legislation Risk management BUSINESS & ECONOMICS / Auditing
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.

Nota di bibliografia

Includes bibliographical references and index.

Nota di contenuto

Managing Fraud Risk: A Practical Guide for Directors and Managers; Contents; Acknowledgements; Introduction; Making me an offer that I can't refuse; Opening remarks; About this book; 1. Personal experiences; 2. Courses, delegates and the Fraud Awareness Quiz; 3. Interviews and interviewees; Concepts and focus; Fraud: the gorilla in the room?; 1. The Bernie Madoff effect; 2. Corporate fraud highlighted by the international media; 3. General fraud highlighted by the national media in the UK; Closing remarks; 1 Responsibility; What a mess - how could all this have been allowed to happen?

IntroductionAnswers to the Quiz; Responsibility Framework; Introduction; International best practice; Practical application; The linkage between risk management and internal controls; Overview; Control design linked to risk; The importance of evidence; Introduction; Examples; Evidence of management of fraud risks; The role of audit in fraud prevention and detection; Overview; Little training for auditors on fraud awareness; Problems and remedies; The strategic approach to managing fraud risk; Best practice guidance; The Fraud Risk Management Framework; Introduction

Summary - Five Key Learning Points for Directors and Managers2 Meaning; The hairs on the back of my neck; Introduction; Answers to the Quiz; Fraud definitions; Key word - deception; Key word - intentional; ACFE occupational fraud typology; 1. Fraudulent financial statements schemes; 2. Asset misappropriation; 3. Corruption; The ACFE's "Report to the Nation"; Fraud and the law; Introduction; The Fraud Act 2006; Commentary; Some examples of what the term "fraud" actually includes; 1. Fraud as abuse of systems and control procedures; 2. Fraud as abuse of working practices

3. Fraud as financial engineering4. Fraud as corruption; 5. Fraud as collusion; Fraud costs - scale and direction of travel; 1. Costs of fraud; 2. Direction of travel; Answers to the Quiz; Summary - Five Key Learning Points for Directors and Managers; 3 People; Appearances can be deceptive; Introduction; Answers to the Quiz; Answers with very low percentage scores for total honesty; Answers with very high percentage scores for total honesty; The results of the research into honesty; The Fraud Triangle - the key behavioural model; Motivation; Opportunity; Rationalisation

Motives of fraudsters - bringing the Fraud Triangle up to dateAlbrecht, Howe and Romney; Hollinger and Clark; Ditton and others; Wolfe and Hermanson; Classification of fraudsters; First-time offenders; Recidivists; Those who commit fraud to benefit the organisation; Outsiders; Profile of a fraudster; Introduction; The greatest risk lies at the top; Tenure; The squeezed middle; The fraudster's department; Motives of fraudsters - the business perspective; Summary - Five Key Learning Points for Directors and Managers; 4 Risk; We are all risk managers now; Introduction; Answers to the Quiz

Risk management primer

Sommario/riassunto

"A strategic, practical, cost-effective approach to fraud preventionIn troubled economic times, the risk of fraud and financial crime increases. In our post credit crunch environment, new laws and tougher penalties for financial crime mean that if you are in business, you have a responsibility to help fight fraud. However, to design effective, proportionate fraud controls for your business, you need a complete picture of all the risks. Managing Fraud Risk shows you where to look for fraud, setting out a route-map for finding and fighting fraud risks in your business, with the practical, strategic advice you need. Combining the latest theory with forensic risk analysis, this book reveals how you can provide assurance to your Board and stakeholders.

Practical examples are used to clearly show cost-effective techniques for preventing and detecting business fraud. An innovative fraud awareness quiz enables you to easily apply the theories and principles. Answers questions such as: Who commits more fraud: men or women? How many of your employees are prepared to falsify documents? Essential information to ensure your procedures are sufficient to meet compliance with new international legislation increasing the liability of directors and managers in cases of fraud and corruption. Takes a new perspective from the point of view of business risk, making it unique to other texts that take only an auditing, investigative, or specialist approach. This route-map is essential reading to help you navigate the complex landscape of business fraud" --
"NEW APPROACH: strategic, risk-based, practical, cost-effective, written from a business risk, rather than an investigation or audit perspective"

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