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Nota di contenuto	FINANCIAL STATEMENT FRAUD: Prevention and Detection; Contents; Foreword; Preface; Acknowledgments; Part I: Financial Reporting and Financial Statement Fraud; Chapter 1: Financial Statement Fraud Defined; Chapter 2: Financial Reporting Structure; Part II: Financial Statement Fraud Profile, Taxonomy, and Schemes; Chapter 3: Cooking the Books Equals Fraud; Chapter 4: Realization, Prevention, and Detection; Chapter 5: Taxonomy and Schemes; Part III: Corporate Governance and Its Role in Preventing and Detecting Financial Statement Fraud; Chapter 6: Role of Corporate Governance Chapter 7: Board of Directors' Oversight ResponsibilityChapter 8: Audit Committees and Corporate Governance; Chapter 9: Management Responsibility; Chapter 10: Role of the Internal Auditor; Chapter 11: Role of External Auditors; Chapter 12: Governing Bodies; Part IV: Digital (Computer) Approaches to Fraud and Forensic Accounting; Chapter 13: Fraud in a Digital Environment; Chapter 14: Fraud Examination Practice,

Education, and Research; Appendix: Summary of Six Recent Fraud Studies; About the Authors; Index

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Sommario/riassunto

Practical examples, sample reports, best practices and recommendations to help you deter, detect, and prevent financial statement fraud. Financial statement fraud (FSF) continues to be a major challenge for organizations worldwide. Financial Statement Fraud: Prevention and Detection, Second Edition is a superior reference providing you with an up-to-date understanding of financial statement fraud, including its deterrence, prevention, and early detection. You will find a clear description of roles and responsibilities of all those involved in corporate governance and

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