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Titolo	Financial statement fraud : strategies for detection and investigation / / Gerard M. Zack
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ISBN	1-118-52743-7 1-283-80414-X 1-118-41977-4
Edizione	[1st edition]
Descrizione fisica	1 online resource (312 p.)
Collana	Wiley Corporate F&A
Disciplina	658.4/73
Soggetti	Misleading financial statements Fraud
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	Foreword -- Preface -- Acknowledgments -- Revenue-based schemes -- Introduction to revenue-based financial reporting fraud schemes -- Timing schemes -- Fictitious and inflated revenue -- Misclassification schemes -- Gross-up schemes -- Asset-based schemes -- Improper capitalization of costs -- Asset valuation schemes -- Fair value accounting -- Expense and liability schemes -- Shifting expenses to future periods -- Omissions and under-reporting of liabilities -- Other financial reporting schemes -- Consolidations and business combinations -- Financial reporting fraud as a concealment tool -- Financial statement fraud by not-for-profit organizations -- Disclosure fraud -- Detection and investigation -- Detecting financial statement fraud -- Financial statement analysis -- Ratio analysis -- Other detection procedures -- Fraud or honest mistake? -- Assessing (or minimizing) auditor liability.
Sommario/riassunto	Valuable guidance for staying one step ahead of financial statement fraud Financial statement fraud is one of the most costly types of fraud and can have a direct financial impact on businesses and individuals, as well as harm investor confidence in the markets. While publications exist on financial statement fraud and roles and responsibilities within companies, there is a need for a practical guide on the different

schemes that are used and detection guidance for these schemes.  
Financial Statement Fraud: Strategies for Detection and Investigation  
fills that need.Descr

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