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Professional Standards; PCAOB STANDARDS; AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AUDITING STANDARDS; AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ACCOUNTING AND REVIEW STANDARDS; INSTITUTE OF INTERNAL AUDITORS STANDARDS; ASSOCIATION OF CERTIFIED FRAUD EXAMINERS STANDARDS; CERTIFIED FRAUD DETERRENCE ANALYST-NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS; NOTES; Chapter 5: The Fraud Triangle; ELEMENTS; THE FRAUD TRIANGLE AND FINANCIAL REPORTING FRAUD Chapter 6: Motivations of Fraud Deterrence and the Transition to Investigation MOTIVATIONS FOR DETERRENCE ANALYSIS; TRANSITION TO INVESTIGATION; CONCLUSION; NOTES; Chapter 7: A Fraud Deterrence Professional's Overview of the Legal Process; BASICS OF OPINION TESTIMONY AND THE ROLE OF THE JUDICIARY; EXPERT QUALIFICATION STANDARDS: WHEN IS A WITNESS AN "EXPERT"?; ADMISSIBILITY VERSUS WEIGHT: WHEN IS AN EXPERT'S OPINION AND/OR TESTIMONY ADMISSIBLE?; LIMITATIONS ON THE SCOPE OF EXPERT OPINION TESTIMONY; REPORTS AND DISCOVERY OBLIGATIONS; CONCLUSION; NOTES; Chapter 8: Human Resources Concerns RETALIATION: THE NEWEST WAVE OF EMPLOYMENT LITIGATION AN OUNCE OF PREVENTION: BACKGROUND CHECKS AND EMPLOYMENT INQUIRIES UNDER THE FAIR CREDIT REPORTING ACT; CHECKLIST FOR COMPLYING WITH THE FCRA WHEN USING A THIRD PARTY TO OBTAIN "CONSUMER REPORTS"; CONCLUSION; NOTES; Section II: Tools of Fraud Deterrence; Chapter 9: Internal Control and Fraud Deterrence: The COSO Integrated Framework; CONTROL ENVIRONMENT; INFORMATION AND COMMUNICATION; RISK ASSESSMENT; CONTROL PROCEDURES; MONITORING; NOTES Chapter 10: Recent Corporate Governance Reforms Enacted to Deter Financial Fraud: The Sarbanes-Oxley Act of 2002 and Related Rules and Regulations BOARD OF DIRECTORS; AUDIT COMMITTEE; MANAGEMENT; INTERNAL AUDITORS; ENFORCEMENT; PROTECTIONS FOR DIRECTORS AND OFFICERS; CONCLUSION; NOTES; Chapter 11: Generation X Technologies and Information Assurance; DO WE NEED A PARADIGM SHIFT IN SYSTEMS ASSURANCE AND AUDITING?; GENERATION X ENTERPRISE TECHNOLOGIES: STATE OF THE ART; INFORMATION SYSTEMS INTEGRATION: A CHALLENGE; ASSURED INFORMATION EMANATES FROM ASSURED SYSTEMS INFORMATION ASSURANCE: A FUNCTION OF STRATEGIC IMPORTANCE

Sommario/riassunto

The Handbook of Fraud Deterrence encompasses the applicable professional standards and common applications for forensic accounting, fraud deterrence, and fraud investigation services. It is the first book that explains fraud deterrence through internal control improvement within the structure of forensic accounting procedures.
