

1. Record Nr.	UNINA9910793930103321
Titolo	Contemporary issues in audit management and forensic accounting / / edited by Simon Grima, Engin Boztepe, Peter J. Baldacchino
Pubbl/distr/stampa	Bingley, England : , : Emerald Publishing, , [2020] ©2020
ISBN	1-83867-635-X
Descrizione fisica	1 online resource (353 pages)
Collana	Contemporary studies in economic and financial analysis
Disciplina	347.736
Soggetti	Forensic accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	1. An Empirical Analysis on Students' Cheating Behavior and Personality Traits in the Context of Fraud Triangle Factors / Ali Altug Bicer -- 2. The Effects of Big Data in Forensic Accounting Practices and Education / Burcu Isguden Kilic -- 3. Forensic Accounting Education: An Evaluation of Perception of the Students and the Certified Public Accountants / Emin Zeytinoglu and Zafer Anadolu -- 4. Financial Information Manipulation and its Effects on Investor Demands: The Case of Borsa Istanbul Bank Index / Esra Atabay and Engin Dinc -- 5. the Current Situation and Prospects of the Profession of Judicial Advisory in Turkey: A Research on Lawyers / Engin Dinc and Esra Atabay -- 6. Insurance Fraud: The Case in Turkey / Feride Hayirsever Basturk -- 7. Rationality in Decision Making and Deterring Corporate Fraud / Gokce Sinem Erbuga -- 8. Explaining Heterogeneity in Risk Appetite and Tolerance: The Turkish Case / Joseph John Woods, Sharon Seychell, Ercan Ozen, Jonathan Spiteri, Robert Suban, and Simon Grima -- 9. An Analysis of Fraudulent Financial Reporting Using the Fraud Diamond Theory Perspective: An Empirical Study on the Manufacturing Sector Companies Listed on the Borsa Istanbul / Hakan Ozcelik -- 10. Detection of Accounting Frauds Using the Rule Based Expert Systems Within the Scope of Forensic Accounting / Mahmut Sami Ozturk and Hayrettin Usul -- 11. Financial Statement Manipulation: A Beneish Model Application / Murat Erdogan and Eda Oruc Erdogan -- 12. The Evaluation of the Criteria for the Selection and Change of the

Independent Audit Firm Using the AHP Method / Ozlem Kuvat and Burcu Isguden Kilic -- 13. The Forensic Accounting Profession and the Process of Its Development in the World / Oznur Arslan -- 14. Forensic Accounting and Fraud Audit in Turkey (2008-2018): An Academic Literature Review and Classification / Seval Kardes Selimoglu and Mehtap Altunel -- 15. The Views of Turkish Accounting Academics About the Skills of the Forensic Accountant / Suleyman Uyar and Kursad Cavusoglu -- 16. Financial Crime: A Review of Literature / Yuksel Akay Unvan -- 17. Social Auditing and Its Applicability to Maltese Co-Operatives / Peter J Baldacchino, Shana Bugeja and Simon Grima -- 18. Challenging the Adequacy of the Conventional 'Three Lines of Defence' Model: A Case Study on Maltese Credit Institutions / Glen Borg.

Sommario/riassunto

Recently, financial crimes have increased exponentially in many regions of the world. Considering that these crimes are usually due to accounting fraud, more sensitive and effective approaches to accounting fraud and corruption have started developing. In this context, regulations have been put into practice in many countries for measures to be taken against fraud and corruption. It is not possible to take measures against and fight financial crimes by using old traditional methods. Instead, the field of Forensic Accounting has arisen to directly tackle these issues. In the 18 chapters in this volume of Contemporary Studies in Economic and Financial Analysis, expert contributors gather together to examine the extent and characteristics of forensic accounting, a field which has been practiced for many years, but is still not internationally regulated yet.
