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Autore	Matthews Jeffrey G. <1973->
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Sommario/riassunto	An essential guide for practitioners on avoiding unethical situations in a fraud investigation—provides tips, techniques, and real-life examples Credentialed accountants, auditors, and fraud examiners who fail to identify fraud and misconduct may be in violation of their professional standards. Among these standards are requirements to exercise professional and moral judgment, act in the best interest of the public, maintain integrity, objectivity, and independence, render opinions based on evidence and documentation, and exercise due care in planning and discharging professional activities. Failing to adhere to professional standards and ethical codes have serious consequences for CPAs, CFEs, and CIAs engaged in fraud investigations. Fraud helps readers avoid unethical situations in fraud investigations and stay within the boundaries of professional guidelines and standards. Author Jeffrey Matthews combines real-world techniques and practical advice with personal insights from his experience as a forensic accountant. Detailing how he faced death threats, retaliation, and family hardships during actual fraud investigations, the author shares how despite serious challenges, he never deviated from professional standards. The author demonstrates how accountants can avoid being caught in

unethical practices and examines the common tendencies that hinder the ability to detect, deter, and prevent fraud and misconduct. This fascinating, highly-relevant book will help practitioners: Recognize current and emerging trends to identify new areas of weakness Address time and budget constraints with effective delegation and supervision of lower-level staff Maintain a healthy dose of skepticism by 'testing not accepting' Understand the effort and expertise required to perform an investigation before accepting engagements Avoid establishing biases and pre-determining outcomes before accepting assignments A full-featured resource, complete with PowerPoint slides and a test bank, Fraud is invaluable for auditors, accountants, and other certified fraud examiners.
