Record Nr. UNINA9910876734203321 Autore Wells Joseph Titolo Financial statement fraud casebook: baking the ledgers and cooking the books // edited by Joseph T. Wells Hoboken, N.J., : Wiley, 2011 Pubbl/distr/stampa **ISBN** 1-118-07706-7 1-119-20099-7 1-283-17609-2 9786613176097 1-118-07704-0 [1st edition] Edizione Descrizione fisica 1 online resource (362 p.) Classificazione BUS003000 Altri autori (Persone) WellsJoseph T Disciplina 363.25/963 363.25963 Soggetti Misleading financial statements Fraud Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Includes index. Nota di contenuto FINANCIAL STATEMENT FRAUD CASEBOOK: BAKING THE LEDGERS AND COOKING THE BOOKS; Contents; Preface; 1 Keep On Trucking; 2 Too Good to Be True?; 3 Trust Us . . . We Wouldn't Lie to You; 4 Rotten from the Core; 5 The Broken Trust; 6 The Perfect Family Business; 7 Auditor's Loyalty; 8 Easy Come, Easy Go; 9 Organized Crime Is Not Just for the Usual Suspects; 10 The Spinster and the Investment; 11 This Might Sound Familiar . . .; 12 Pulling the Strings; 13 A Tale of Two Books; 14 The Family Man Behind Bars; 15 Net Capital Requirements; 16 Delaying the Inevitable 17 Power and Corruption in the Publishing Industry18 It Starts and Ends at the Top; 19 The Triple-Three; 20 What Is 1 + 1? What Do You Want It to Be?: 21 Take Two: 22 Wade's WMD: 23 Fraud Under the Sun: 24 Franklin County Contractors: A CASE OF CONCEALED LIABILITIES; 25 The Fall Man; 26 The Happy Life; 27 A Very Merry Fraud; 28 Missing Ingots: 29 When Silver Spoons Are Not Enough: 30 Sales Commission and Fraud Perpetration; 31 Like Two Sides of the Same Coin; 32 A President Illuminated; 33 Trouble in Tallahassee; Glossary; Index

Sommario/riassunto

"A comprehensive look at financial statement fraud from the experts who actually investigated them. This collection of revealing case studies sheds clear insights into the dark corners of financial statement fraud. Includes cases submitted by fraud examiners across industries and throughout the world. Fascinating cases hand-picked and edited by Joseph T. Wells, the founder and Chairman of the world's leading anti-fraud organization? the Association of Certified Fraud Examiners (ACFE)? and author of Corporate Fraud Handbook. Outlines how each fraud was engineered, how it was investigated and how the perpetrators were brought to justice. Providing an insider's look at fraud, Financial Statement Fraud Casebook illuminates the combination of timing, teamwork and vision necessary to understand financial statement fraud and prevent it from happening in the first place"--