

1. Record Nr.	UNINA9910877399903321
Autore	Zack Gerard M
Titolo	Fair value accounting fraud : new global risks and detection techniques // Gerard M. Zack
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, c2009
ISBN	0-470-52737-4 1-119-19826-7 1-282-36919-9 9786612369193 0-470-52735-8
Descrizione fisica	1 online resource (275 p.)
Disciplina	657 657.3
Soggetti	Misleading financial statements Accounting fraud Fair value - Accounting
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	FAIR VALUE ACCOUNTING FRAUD: New Global Risks & Detection Techniques; Contents; Preface; Acknowledgments; Part I: Introduction to Fair Value Accounting Fraud; Part II: Asset-Based Schemes; Part III: Liability-Based Schemes; Part IV: Other Fair Value Accounting Fraud Issues; Part V: Detection of Fair Value Accounting Fraud; Appendix A: Summary Checklist of Fair Value Accounting Fraud Risks; Appendix B: SEC Office of the Chief Accountant and FASB Staff Clarifications on Fair Value Accounting; Appendix C: Internal Controls over Fair Value Accounting Applications; Bibliography; About the Author Index
Sommario/riassunto	Essential guidance on the new fair value rules for accounting managers, auditors, and fraud investigators Fair Value accounting is emerging as the next prime opportunity for financial statement fraud. Explaining the many complex applications of fair value accounting in the preparation of financial statements, Fair Value Accounting Fraud offers timely

guidance on an up-and-coming issue as U.S. and international accounting rules pertaining to the use of fair value accounting continue to change. You'll find discussion of U.S. GAAP and IFRS rules on fair value a

---