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Responsibility; Chapter 10: Role of the Internal Auditor; Chapter 11: Role of External Auditors; Chapter 12: Governing Bodies; Part IV: Digital (Computer) Approaches to Fraud and Forensic Accounting; Chapter 13: Fraud in a Digital Environment; Chapter 14: Fraud Examination Practice, Education, and Research; Appendix: Summary of Six Recent Fraud Studies; About the Authors; Index

#### Sommario/riassunto

Practical examples, sample reports, best practices and recommendations to help you deter, detect, and prevent financial statement fraud. Financial statement fraud (FSF) continues to be a major challenge for organizations worldwide. Financial Statement Fraud: Prevention and Detection, Second Edition is a superior reference providing you with an up-to-date understanding of financial statement fraud, including its deterrence, prevention, and early detection. You will find a clear description of roles and responsibilities of all those involved in corporate governance and