

1. Record Nr.	UNISA990005935380203316
Autore	FERRARA, Rosario
Titolo	1: Le politiche ambientali, lo sviluppo sostenibile e il danno / a cura di Rosario Ferrara e Carlo Emanuele Gallo
Pubbl/distr/stampa	Milano, : Giuffré, 2014
ISBN	88-14-16574-2
Descrizione fisica	XXVII, 637 p. ; 24 cm
Altri autori (Persone)	SANDULLI, Maria Alessandra
Disciplina	343.45044
Soggetti	Ambiente naturale - Tutela - Legislazione
Collocazione	343.450 FER 2 (XXIV.3.P. 802 1)
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia

2. Record Nr.	UNINA9911019826203321
Titolo	The handbook of fraud deterrence // [edited by] Harry Cendrowski, James P. Martin, Louis W. Petro
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, c2007
ISBN	9786610740420 9781119202165 1119202167 9781280740428 1280740426 9780470107430 047010743X
Descrizione fisica	1 online resource (458 p.)
Altri autori (Persone)	CendrowskiHarry MartinJames P PetroLouis W
Disciplina	658.4/73
Soggetti	Fraud - Prevention Employee crimes - Prevention Fraud investigation Forensic 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	THE HANDBOOK OF FRAUD DETERRENCE; About the Contributors; Contents; List of Exhibits; Preface; Acknowledgments; Section I: Professional Environment of Fraud Deterrence; Chapter 1: Fraud Deterrence as a Business Management Tool; MOTIVATIONS FOR PROCESS IMPROVEMENT AND MONITORING; HOW THE MIGHTY HAVE FALLEN; IMPORTANCE OF INTERNAL CONTROLS IN DYNAMIC EXTERNAL ENVIRONMENTS; ENVIRONMENTAL CHANGE AND ITS EFFECT ON THE FRAUD TRIANGLE; WHERE IS BEDROCK FOR FRAUD DETERRENCE?; CONCLUSION; NOTES; Chapter 2: Definition of Fraud Deterrence; DETERRENCE ACTIVITIES WILL AFFECT CONTROL CULTURE Chapter 3: History of Fraud DeterrenceEARLY FRAUD DETERRENCE;

MODERN FRAUD DETERRENCE; NOTES; Chapter 4: The Role of Professional Standards; PCAOB STANDARDS; AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AUDITING STANDARDS; AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ACCOUNTING AND REVIEW STANDARDS; INSTITUTE OF INTERNAL AUDITORS STANDARDS; ASSOCIATION OF CERTIFIED FRAUD EXAMINERS STANDARDS; CERTIFIED FRAUD DETERRENCE ANALYST-NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS; NOTES; Chapter 5: The Fraud Triangle; ELEMENTS; THE FRAUD TRIANGLE AND FINANCIAL REPORTING FRAUD Chapter 6: Motivations of Fraud Deterrence and the Transition to InvestigationMOTIVATIONS FOR DETERRENCE ANALYSIS; TRANSITION TO INVESTIGATION; CONCLUSION; NOTES; Chapter 7: A Fraud Deterrence Professional's Overview of the Legal Process; BASICS OF OPINION TESTIMONY AND THE ROLE OF THE JUDICIARY; EXPERT QUALIFICATION STANDARDS: WHEN IS A WITNESS AN "EXPERT"?; ADMISSIBILITY VERSUS WEIGHT: WHEN IS AN EXPERT'S OPINION AND/OR TESTIMONY ADMISSIBLE?; LIMITATIONS ON THE SCOPE OF EXPERT OPINION TESTIMONY; REPORTS AND DISCOVERY OBLIGATIONS; CONCLUSION; NOTES; Chapter 8: Human Resources Concerns RETALIATION: THE NEWEST WAVE OF EMPLOYMENT LITIGATIONAN OUNCE OF PREVENTION: BACKGROUND CHECKS AND EMPLOYMENT INQUIRIES UNDER THE FAIR CREDIT REPORTING ACT; CHECKLIST FOR COMPLYING WITH THE FCRA WHEN USING A THIRD PARTY TO OBTAIN "CONSUMER REPORTS"; CONCLUSION; NOTES; Section II: Tools of Fraud Deterrence; Chapter 9: Internal Control and Fraud Deterrence: The COSO Integrated Framework; CONTROL ENVIRONMENT; INFORMATION AND COMMUNICATION; RISK ASSESSMENT; CONTROL PROCEDURES; MONITORING; NOTES Chapter 10: Recent Corporate Governance Reforms Enacted to Deter Financial Fraud: The Sarbanes-Oxley Act of 2002 and Related Rules and RegulationsBOARD OF DIRECTORS; AUDIT COMMITTEE; MANAGEMENT; INTERNAL AUDITORS; ENFORCEMENT; PROTECTIONS FOR DIRECTORS AND OFFICERS; CONCLUSION; NOTES; Chapter 11: Generation X Technologies and Information Assurance; DO WE NEED A PARADIGM SHIFT IN SYSTEMS ASSURANCE AND AUDITING?; GENERATION X ENTERPRISE TECHNOLOGIES: STATE OF THE ART; INFORMATION SYSTEMS INTEGRATION: A CHALLENGE; ASSURED INFORMATION EMANATES FROM ASSURED SYSTEMS INFORMATION ASSURANCE: A FUNCTION OF STRATEGIC IMPORTANCE

## Sommario/riassunto

The Handbook of Fraud Deterrence encompasses the applicable professional standards and common applications for forensic accounting, fraud deterrence, and fraud investigation services. It is the first book that explains fraud deterrence through internal control improvement within the structure of forensic accounting procedures.