
Auditing And Preventing Fraud In Procurement Ungerboeck

Organizational Auditing and Assurance in the Digital Age
Fraud Data Analytics Methodology
Avoiding Cyber Fraud in Small Businesses
Responding to the Risk of Fraud in Core Business Systems
Systems and Structures
Fraud in Accounts
Fraud Prevention
A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud
Governance and Effective Practices
Financial Shenanigans
Guidance, Internal Controls, and Investigation
Making Auditing Easy
Financial Fraud Prevention and Detection
The Fraud Scenario Approach to Uncovering Fraud in Core Business Systems
New Tools and Techniques
The Fraud Audit
Fraud Auditing and Forensic Accounting
What Auditors and Owners Need to Know

Role of Internal Auditors in Preventing Fraud
A Framework for Prevention
A Data Analytics Approach
Creating a Culture of Compliance
Fraud and Fraud Detection, + Website
Fraud Risk Assessment
Workbook and Study Guide
The Why and How of Auditing
Financial Services Anti-Fraud Risk and Control
Workbook
Corporate Fraud Handbook
Statistical Techniques for Forensic Accounting
A Minicourse Perspective for Auditors &
Investigators
Computer Aided Fraud Prevention and Detection
Occupational Fraud and Abuse
Auditing and Detection Guide
Policies and Procedures to Prevent Fraud and
Embezzlement
The Handbook of Fraud Deterrence
Preventing fraud and improper practices in
contracted employment programmes
Financial Statement Fraud Defined
A.B.C.'s of Behavioral Forensics
Fraud Auditing Using CAATT

JAZLYN WESTON
Preventing Fraud In Procurement
Ungerboeck

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*Organizational Auditing
and Assurance in the
Digital Age* John Wiley
& Sons

FRAUD AUDITING AND FORENSIC ACCOUNTING With the responsibility of detecting and preventing fraud falling heavily on the accounting profession, every accountant needs to recognize fraud and learn the tools and strategies necessary to catch it in time. Providing valuable information to those responsible for dealing with prevention and discovery of financial deception, *Fraud Auditing and Forensic Accounting, Fourth Edition* helps accountants develop an investigative eye toward both internal and external fraud and provides tips for coping with fraud when it is found to have occurred. Completely updated and revised, the new edition

presents: Brand-new chapters devoted to fraud response as well as to the physiological aspects of the fraudster A closer look at how forensic accountants get their job done More about Computer-Assisted Audit Tools (CAATs) and digital forensics Technological aspects of fraud auditing and forensic accounting Extended discussion on fraud schemes Case studies demonstrating industry-tested methods for dealing with fraud, all drawn from a wide variety of actual incidents Inside this book, you will find step-by-step keys to fraud investigation and the most current methods for dealing with financial fraud within your organization. Written by recognized experts

in the field of white-collar crime, this Fourth Edition provides you, whether you are a beginning forensic accountant or an experienced investigator, with industry-tested methods for detecting, investigating, and preventing financial schemes.

Fraud Data Analytics Methodology John

Wiley & Sons Incorporated

Essential guidance for companies to examine and improve their fraud programs
Corporate governance legislation has become increasingly concerned with the ongoing resilience of organizations and, particularly, with their ability to resist corporate fraud from the lowest levels to the upper echelons of

executive management. It has become unacceptable for those responsible for corporate governance to claim, "I didn't know."
Corporate Fraud and Internal Control focuses on the appropriateness of the design of the system of internal controls in fraud risk mitigation, as well as the mechanisms to ensure effective implementation and monitoring on an ongoing basis.
Applicable for a wide variety of environments, including governmental, financial, manufacturing and e-business sectors
Includes case studies from the United States, Europe, and Africa
Follows the standards

laid down by the Association of Certified Fraud Examiners, the internationally recognized body governing this activity

Accompanying interrogation software demo (software demo is not included as part of this book's e-book file, but is available for download after purchase) Written by a fraud prevention leader, Corporate Fraud and Internal Control addresses the concerns of both management and audit in ensuring a demonstrable level of activity to ensure sustainability of the organization and minimization of the impacts of fraud, upon early detection.

Avoiding Cyber Fraud in Small Businesses
CRC Press

Since publication of the

first edition, the level of interest in fraud accounting and auditing continues to increase. The book focuses on investigation, detection, documentation, and prevention of accounting and stock frauds, employee theft, and embezzlement. Also provides detailed techniques and strategies.

John Wiley & Sons

Master powerful statistical techniques for uncovering fraud or misrepresentation in complex financial data. The discipline of statistics has developed sophisticated, well-accepted approaches for identifying financial fraud and demonstrating that it is deliberate. Statistical Techniques for

Forensic Accounting is the first comprehensive guide to these tools and techniques. Leading expert Dr. Saurav Dutta explains their mathematical underpinnings, shows how to use them properly, and guides you in communicating your findings to other interested and knowledgeable parties, or assessing others' analyses. Dutta is singularly well-qualified to write this book: he has been engaged as an expert in many of the world's highest-profile financial fraud cases, including Worldcom, Global Crossing, Cendant, and HealthSouth. Here, he covers everything professionals need to know to construct and conduct valid and defensible statistical

tests, perform analyses, and interpret others' analyses. Coverage includes: exploratory data analysis to identify the "Fraud Triangle" and other red flags... data mining tools, usage, and limitations... statistical terms and methods applicable to forensic accounting... relevant uncertainty and probability concepts... Bayesian analysis and networks... statistical inference, sampling, sample size, estimation, regression, correlation, classification, prediction, and much more. For all forensic accountants, auditors, investigators, and litigators involved with corporate financial reporting; and for all students interested in forensic accounting

and related fields.
Responding to the Risk of Fraud in Core Business Systems John Wiley & Sons Incorporated
Auditing is constantly and quickly changing due to the continuous evolution of information and communication technologies. As the auditing process is forced to adapt to these changes, issues have arisen that lead to a decrease in the auditing effectiveness and efficiency, leading to a greater dissatisfaction among users. More research is needed to provide effective management and mitigation of the risk associated to organizational transactions and to assign a more reliable and accurate character to the execution of

business transactions and processes.
Organizational Auditing and Assurance in the Digital Age is an essential reference source that discusses challenges, identifies opportunities, and presents solutions in relation to issues in auditing, information systems auditing, and assurance services and provides best practices for ensuring accountability, accuracy, and transparency. Featuring research on topics such as forensic auditing, financial services, and corporate governance, this book is ideally designed for internal and external auditors, assurance providers, managers, risk managers, academicians, professionals, and students.

Systems and Structures John Wiley & Sons

This book assists auditors in planning, performing, and completing audit engagements. It is designed to make auditing more easily understandable.

Fraud in Accounts

John Wiley & Sons
 "This second edition provides comprehensive guidance on auditing and fraud detection for healthcare providers and company healthcare plans. New chapters have been added covering a comprehensive auditing model developed by the author on all of the key elements that must be addressed: Primary Healthcare, Secondary Healthcare, Information/Data

Management and Privacy, Damages/Risk Management, and transparency. In addition to six new chapters, the current edition material will all be updated and brought up to date"--
 Provided by publisher.

Fraud Prevention John Wiley and Sons

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 the financial reporting process to improve the quality, reliability and transparency of financial information. Sample reports, examples, and documents that promote a real-world understanding of incentives, opportunities, and rationalizations Emerging corporate governance reforms in the post-SOX era, including provisions of the SOX Act, global regulations and best practices, ethical considerations, and corporate governance principles Practical

examples and real-world "how did this happen" discussions that provide valuable insight for corporate directors and executives, auditors, managers, supervisory personnel and other professionals saddled with anti-fraud responsibilities Expert advice from the author of Corporate Governance and Ethics and coauthor of the forthcoming Wiley textbook, White Collar Crime, Fraud Examination and Financial Forensics Financial Statement Fraud, Second Edition contains recommendations from the SEC Advisory Committee to reduce the complexity of the financial reporting process and improving the quality of financial reports.

*A Manual for Auditors
and Forensic
Accountants to Detect
Organizational Fraud*
GRIN Verlag

Delve into the mind of a fraudster to beat them at their own game Corporate Fraud Handbook details the many forms of fraud to help you identify red flags and prevent fraud before it occurs.

Written by the founder and chairman of the Association of Certified Fraud Examiners (ACFE), this book provides indispensable guidance for auditors, examiners, managers, and criminal investigators: from asset misappropriation, to corruption, to financial statement fraud, the most common schemes are dissected to show you where to look and what to look for. This new

fifth edition includes the all-new statistics from the ACFE 2016 Report to the Nations on Occupational Fraud and Abuse, providing a current look at the impact of and trends in fraud. Real-world case studies submitted to the ACFE by actual fraud examiners show how different scenarios play out in practice, to help you build an effective anti-fraud program within your own organization. This systematic examination into the mind of a fraudster is backed by practical guidance for before, during, and after fraud has been committed; you'll learn how to stop various schemes in their tracks, where to find evidence, and how to quantify financial losses after the fact. Fraud continues to be a

serious problem for businesses and government agencies, and can manifest in myriad ways. This book walks you through detection, prevention, and aftermath to help you shore up your defenses and effectively manage fraud risk. Understand the most common fraud schemes and identify red flags Learn from illustrative case studies submitted by anti-fraud professionals Ensure compliance with Sarbanes-Oxley and other regulations Develop and implement effective anti-fraud measures at multiple levels Fraud can be committed by anyone at any level—employees, managers, owners, and executives—and no organization is immune. Anti-fraud

regulations are continually evolving, but the magnitude of fraud's impact has yet to be fully realized. Corporate Fraud Handbook provides exceptional coverage of schemes and effective defense to help you keep your organization secure. **Governance and Effective Practices** John Wiley & Sons Fraud and Corruption in Government will explore and explain the process of fraud and corruption in governmental and public agencies. The book will provide a set of theoretical underpinnings as to why fraud and corruption exists in the public sector. In particular it will contrast the motivation for fraud in public agencies and compare

it to common fraud patterns in the private sector. Agencies sometime have intense corporate culture - where standards and practice develop over long periods with limited exposure to other ethical frameworks or practice standards. This can lead to an entity specific mind set where managers develop moral standards and hence practices that are significantly deviated from normal behavior. This book will provide these managers with a compendium of practice to show actual norms and also a review of cases where agency practice was held as opposed to best financial practices. It will allow them to study good practice from a

standard text that will avoid some of the political maneuvering that is all too common in agency politics. Financial Shenanigans Pearson Education Recent studies have indicated that the average corporation loses 1-6% per year of their revenue to fraud. The author has put together a book which covers every necessary aspect of protecting a privately-held company, or a publicly-held company, from the risks of fraud. Corporate Governance principles, an analysis of the Enron trial, and practical case studies abound in this volume. Whether you are a Private Investigator needing a Guide to Forensics, or a business owner looking to protect your financial interests in a

growing entrepreneurial company, this book is a must-read. As most of us have found out, there are two ways to learn: experience or having a great mentor. The latter is much more cost-effective. This book is just that - a great lesson in all aspects of protecting your company. It is nothing less than a treasure trove of information, advice and exposition regarding just about every area of corporate investigations. If you have concerns about privacy, asset protection and anti-fraud measures, this book is for you!

Guidance, Internal Controls, and Investigation Lulu Press, Inc
How-to, authoritative guidance for creating a

best-in-class fraud prevention and compliance program in any organization Now in a Second Edition, this practical book helps corporate executives and managers understand the full ramifications of good corporate governance and compliance. It covers best practices for establishing a unit to protect the financial integrity of a business; theories and models on how and why fraud occurs in an organization; importance of strong internal controls; major compliance and corporate governance initiatives and milestones since 1985; and more. Complete coverage includes implementation guidance for a robust fraud prevention and

compliance program, including sample policies, best practice examples, and a 14-point management antifraud program. Covers fraud risk assessment and prevention guidance Looks at global risk issues, including the Foreign Corrupt Practices Act (FCPA) and UK Bribery Act Examines amendments to the Federal Sentencing Guidelines for Organizational Crime Discusses Dodd-Frank Whistleblower Provisions Explores enterprise risk management key program elements Offers coverage of how fraud and compliance failures contributed to the financial crisis Includes enhanced principles for fraud data mining Presents new cases, checklists

and real-world examples, expanded international coverage, and the latest technological tools Shows executives and managers what their responsibilities are regarding fraud prevention, internal controls, and compliance Provides an instructor's website, including a test bank Other titles by Biegelman: Building a World-Class Compliance Program and Foreign Corrupt Practices Act Compliance Guidebook Completely revised and updated, Executive Roadmap to Fraud Prevention and Internal Control, Second Edition is every manager's best resource for understanding all the complex issues and responsibilities associated with fraud

and compliance. Praise for Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance "Martin Biegelman and Joel Bartow convert their lifelong experiences and unparalleled knowledge into a concise, well-written book. They provide the essential tools to take aspirational goals for fraud prevention and compliance and build them into concrete and effective programs." —From the Foreword by Bradley J. Bondi, Partner, Caldwater, Wickersham & Taft LLP "Executive Roadmap touches all the bases on corporate fraud. The authors - both experienced fraud investigators and federal law enforcement agents - lay out the history and

major milestones of corporate fraud, and discuss with precision the key issues facing today's executives and compliance leaders. The book provides a valuable overview for business leaders looking to develop and implement effective compliance programs and instill a culture of integrity in order to help their organizations defeat the challenges posed by today's sophisticated fraudsters." —Jeffrey Eglash, Senior Counsel, Litigation & Legal Policy, GE "Biegelman and Bartow provide great insight into not just how fraud occurs inside of companies, but why. Preventing fraud requires a solid understanding of both, making this book a must read for any executive who is

serious about creating the compliance mechanisms and the corporate culture needed for effective fraud prevention."
 —Aaron G. Murphy, Partner, Latham & Watkins LLP "Business leaders would be wise to follow the recommendations in this book. Fraud prevention is more than just creating a set of policies. As the subtitle indicates, it is essential to create a culture of compliance. Empty words accomplish nothing. The authors, both experienced fraud examiners, have spent decades investigating fraud, as well as developing strategies to prevent it. This book is an essential tool in creating an anti-fraud environment in any company." —James D.

Ratley, CFE, President & CEO, Association of Certified Fraud Examiners "Biegelman and Bartow's Executive Roadmap to Fraud Prevention and Internal Control is an essential guide for all who have an interest in eradicating corporate or institutional fraud. Written by experts in detecting and preventing fraud in its myriad forms, this book is a handy source for those who hope to avoid the predicaments that the authors have seen or in managing the crises that arise when the problems cannot be avoided. The new second edition is an indispensable addition to the libraries of internal compliance and legal officers, and forensic accountants."
 —Joel M. Cohen, Partner, Gibson Dunn &

Crutcher, former New York federal prosecutor and liaison to the French Ministry of Justice and OECD "Biegelman & Bartow's book offers expert guidance to anyone tasked with understanding and tackling fraud in the workplace. Their straightforward approach informs the reader and provides a roadmap and guidance for implementation of an effective fraud mechanism within any organization - small or large. I plan to provide a copy of the book to my Board of Directors and executive members of management."
—Lisanne E. S. Cottington, Compliance Officer, Insight Enterprises, Inc. "This next edition is extremely timely. It

covers key topics that any management member needs to know in today's regulatory climate. These authors have used their extensive corporate and government experience to create a practical and easy to understand compliance guide. A superb resource for any executive." —Karen Popp, Partner at Sidley Austin LLP and former federal prosecutor and Associate Counsel to President Clinton "With executives increasingly on the hot seat when corporate compliance issues arise, clear guidance regarding risk areas and best practices is invaluable. Executive Roadmap to Fraud Prevention and Internal Control contains a timely combination of illustrative stories and

practice tips regarding hazards in this complex area. It is a good resource for both corporate executives and the many professionals assisting corporations to prevent or detect fraud and build a culture of legal compliance." —Barb Dawson, partner with focus on internal investigations and business litigation, Snell & Wilmer LLP "Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance is a truly phenomenal book. Martin Biegelman and Joel Bartow have accomplished an incredible achievement: they have flawlessly bridged the chasm between the theoretical/academic and practical/tangible. This is a volume that

should not be on the bookshelf of every manager interested in compliance and fraud prevention (which should be every manager); it should be dog-eared and open on the desktop of every such manager! Kudos to Messrs. Biegelman and Bartow!" —William J. Kresse, M.S., J.D., CPA, CFF, CFE; Associate Professor, Graham School of Management; Director, Center for the Study of Fraud and Corruption, Saint Xavier University, Chicago "Biegelman and Bartow have again provided an invaluable resource for leaders in the corporate world who have responsibility for fraud, integrity, and compliance. They send a clear message that addressing fraud is a two part process—establishing robust

controls and detection measures; and creating a culture of compliance and integrity. This work provides a detailed tour through the world of fraud controls while keeping the importance of culture at the forefront."

—Ronald C. Petersen, Executive Director, Global Security, Ally Financial "From the perspective of an ethics and compliance practitioner, Martin Biegelman's and Joel Bartow's new offering is a Thanksgiving feast. Too often, companies and organizations get caught up in the moment, and don't stand back to examine the cultural, organizational and historic reasons that fraud exists. Biegelman and Bartow plow that road, and use their insights to offer

invaluable tips in the design of effective anti-fraud programs."

—James D. Berg, Vice President, Chief Ethics and Compliance Officer, Apollo Group Inc. "Biegelman and Bartow have indeed produced a functional roadmap for the executive to follow in fraud prevention and internal control. This book is a great asset for those engaged in the seemingly endless struggle to control fraud. A 'must read' for the industry."

—Raymond L. Philo, MPA, Executive Director, Economic Crime Institute, Utica College "As if Executive Roadmap to Fraud Prevention and Internal Control wasn't a powerful enough tool for fraud fighters, now Biegelman and Bartow have added fresh

insight and advice to the second edition. With compelling updates on costly internal and external fraud and corruption, together with easy-to-read descriptions of latest fraud-fighting technologies, this is a must-read for fraud examiners, auditors, attorneys and others—whether they've read the first edition or not." —Peter Goldmann, President, White-Collar Crime 101 LLC/FraudAware "Fraud borders on the ubiquitous in contemporary corporate culture. This book provides a rich and comprehensive guide to crafting a state of the art fraud deterrence program. While the book is sure to better equip corporate executives and directors in their

fight against fraud, I intend to draw heavily upon its content in educating accounting students who represent the CEO's and CFO's of the future." —Ingrid E. Fisher, PhD, CPA, Associate Professor and Chair of the Department of Accounting and Law, The University at Albany-SUNY "The book's exploration of fraud theories ranging from 'rotten apple' to the 'potato chip' (can't eat just one!), provides useful examination of the psychology of corporate fraud that explains its recurring nature and offers clues to creating a fraud resistant culture." —Zachary W. Carter, Partner and head of the Trial Group, Dorsey & Whitney LLP and former United States

Attorney for the
Eastern District of New
York

**Making Auditing
Easy** John Wiley &
Sons

The essential
companion to
Corporate Fraud and
Internal Control,
complete with review
exercises for key
concepts Used
together with
Corporate Fraud and
Internal Control: A
Framework for
Prevention, this
Workbook tests
readers' knowledge of
the subject with a
focus on the
appropriateness of the
design of the system of
internal controls in
fraud risk mitigation,
as well as the
mechanisms to ensure
effective
implementation and
monitoring on an
ongoing basis. This

Workbook includes
step-by-step exercises
and tests to help the
reader master the
techniques in fraud
prevention and
detection. Companion
to Corporate Fraud and
Internal Control: A
Framework for
Prevention Includes
step-by-step exercise
and tests Provides
discussion-based case
studies Features the
necessary tools that
companies need to
combat fraud Written
by a fraud prevention
leader, Corporate
Fraud and Internal
Control Workbook
features a fill in the
blanks structure,
followed by a short
answer section, and
ending with a
discussion based series
of case studies
covering the following
topics.
Financial Fraud

Prevention and

Detection IGI Global

- How to measure your organization's fraud risks - Detecting fraud before it's too late - Little-known frauds that cause major losses - Simple but powerful anti-fraud controls Proven guidance for fraud detection and prevention in a practical workbook format An excellent primer for developing and implementing an anti-fraud program, Anti-Fraud Risk and Control Workbook engages readers in an absorbing self-paced learning experience to develop familiarity with the practical aspects of fraud detection and prevention. Whether you are an internal or external auditor, accountant, senior financial executive, accounts payable

professional, credit manager, or financial services manager, this invaluable resource provides you with timely discussion on: Why no organization is immune to fraud The human element of fraud Internal fraud at employee and management levels Conducting a successful fraud risk assessment Basic fraud detection tools and techniques Advanced fraud detection tools and techniques Written by a recognized expert in the field of fraud detection and prevention, this effective workbook is filled with interactive exercises, case studies, and chapter quizzes and shares industry-tested methods for detecting, preventing, and reporting fraud.

Discover how to become more effective in protecting your organization against financial fraud with the essential techniques and tools in Anti-Fraud Risk and Control Workbook.

The Fraud Scenario Approach to Uncovering Fraud in Core Business Systems

John Wiley & Sons

Detect fraud faster—no matter how well hidden—with IDEA automation Fraud and Fraud Detection takes an advanced approach to fraud management, providing step-by-step guidance on automating detection and forensics using CaseWare's IDEA software. The book begins by reviewing the major types of fraud, then details the specific computerized tests that can detect

them. Readers will learn to use complex data analysis techniques, including automation scripts, allowing easier and more sensitive detection of anomalies that require further review. The companion website provides access to a demo version of IDEA, along with sample scripts that allow readers to immediately test the procedures from the book. Business systems' electronic databases have grown tremendously with the rise of big data, and will continue to increase at significant rates. Fraudulent transactions are easily hidden in these enormous datasets, but Fraud and Fraud Detection helps readers gain the data analytics skills that can

bring these anomalies to light. Step-by-step instruction and practical advice provide the specific abilities that will enhance the audit and investigation process. Readers will learn to:

- Understand the different areas of fraud and their specific detection methods
- Identify anomalies and risk areas using computerized techniques
- Develop a step-by-step plan for detecting fraud through data analytics
- Utilize IDEA software to automate detection and identification procedures
- The delineation of detection techniques for each type of fraud makes this book a must-have for students and new fraud prevention professionals, and the

step-by-step guidance to automation and complex analytics will prove useful for even experienced examiners. With datasets growing exponentially, increasing both the speed and sensitivity of detection helps fraud professionals stay ahead of the game. *Fraud and Fraud Detection* is a guide to more efficient, more effective fraud identification.

New Tools and Techniques

John Wiley & Sons
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.

The Fraud Audit John Wiley & Sons

INCREASE THE LIFE SPAN OF YOUR SMALL BUSINESS The average small business has a life span of about five years, and inadequate internal controls are the main cause of failure. Cyber fraud, the leading culprit today in internal criminal activity, occurs when advanced technologies are used to steal money or property. The majority of such crimes occur in-house, and the lack of sufficient capital and technological resources committed to protecting company assets makes small businesses especially

vulnerable. Awareness of the dangers of internal theft by computer, illegal access to information systems, credit card fraud, and Internet scams is integral- especially as auditors, business owners, and managers are increasingly held responsible for negligence. Providing critical guidance on what auditors and businesses can do to better prevent and detect the growing number of occurrences of cyber fraud, the information in this one-of-a-kind manual: *

- Protects outside auditors by supplying the knowledge to ensure they meet their responsibilities *
- Protects small business owners by providing them with the necessary tools to

meet due diligence requirements in cyber fraud prevention *

Focuses on the key areas of vulnerability

Take the first step in protecting your company-and your future-with *Avoiding Cyber Fraud in Small Businesses*, the only book committed to helping you keep your small business free of computer crime.

Fraud Auditing and Forensic Accounting
John Wiley & Sons

Get practical insights on the psychology of white-collar criminals—and how to outsmart them

Understand how the psychologies of fraudsters and their victims interact as well as what makes auditors/investigators/regulators let down their guard. Learn about the psychology

of fraud victims, including boards of directors and senior management, and what makes them want to believe fraudsters, and therefore making them particularly vulnerable to deception. Just as IT experts gave us computer forensics, we now have a uniquely qualified team immersed in psychology, sociology, psychiatry as well as accounting and auditing, introducing the emerging field of behavioral forensics to address the phenomenon of fraud.

Ever wonder what makes a white-collar criminal tick? Why does she or he do what they do? For the first time ever, see the mind of the fraudster laid bare, including their sometimes

twisted rationalizations; think like a crook to catch a crook! The A.B.C.'s of Behavioral Forensics takes you there, with expert advice from a diverse but highly specialized authoring team of professionals (three out of the four are Certified Fraud Examiners): a former accounting firm partner who has a PhD in psychology, a former FBI special agent who has been with investigative practices of two of the Big Four firms, an industrial psychiatrist who has worked closely with the C-level suite of large and small companies, and an accounting professor who has interviewed numerous convicted felons. Along with a fascinating exploration of what makes people fall for

the common and not-so-common swindles, the book provides a sweeping characterization of the ecology of fraud using The A.B.C.'s of Behavioral Forensics paradigm: the bad Apple (rogue executive), the bad Bushel (groups that collude and behave like gangs), and the bad Crop (representing organization-wide or even societally-sanctioned cultures that are toxic and corrosive). The book will make you take a longer look when hiring new employees and offers a deeper more complex understanding of what happens in organizations and in their people. The A.B.C. model will also help those inside and outside organizations inoculate against fraud

and make you reflect on instilling the core values of your organization among your people and create a culture of excellence and integrity that acts as a prophylactic against fraud. Ultimately, you will discover that, used wisely, behavioral methods trump solely economic incentives. With business fraud on the rise globally, *The A.B.C.'s of Behavioral Forensics* is the must-have book for investigators, auditors, the C-suite and risk management professionals, the boards of directors, regulators, and HR professionals. Examines the psychology of fraud in a practical way, relating it to aspects of fraud prevention, deterrence, detection,

and remediation Helps you understand that trust violation—the essence of fraud—is a betrayal of behavioral assumptions about "trusted" people Explains how good people go bad and how otherwise honest people cross the line Underscores the importance of creating a culture of excellence and integrity that inoculates an organization from fraud risk (i.e., honest behavior pays, while dishonesty is frowned upon) Provides key takeaways on what to look for when hiring new employees and in your current employees, as well as creating and maintaining a culture of control consciousness Includes narrative accounts of interviews with

convicted white-collar criminals, as well as interpretive insights and analysis of their rationalizations
Furnishes ideas about how to enhance professional skepticism, how to resist fraudsters, how to see through their schemes, how to infuse internal controls with the people/behavioral element, and make them more effective in addressing behavioral/integrity risks
Provides a solid foundation for training programs across the fraud risk management life cycle all the way from the discovery of fraud to its investigation as well as remediation (so the same fraud doesn't happen again)
Enables auditors/investigators to engage in self-reflection and avoid

cognitive and emotional biases and traps that lead to professional judgment errors (e.g., overconfidence, confirmation, self-deception, groupthink, halo effect, availability, speed-accuracy trade-off, etc.)
Ever since the accounting scandals surrounding Enron and WorldCom surfaced, leading to the passage of the Sarbanes Oxley Act of 2002, as well as the continuing fall out from the Wall Street financial crisis precipitating the Dodd-Frank Act of 2010, fraud has been a leading concern for executives globally.
If you thought you knew everything there was to know about financial fraud, think again. Get the real scoop with The A.B.C.'s of Behavioral Forensics.

What Auditors and Owners Need to Know

John Wiley & Sons

Techniques to uncover and avoid accounting frauds and scams

Inflated profits . . .

Suspicious write-offs . . .

. . . Shifted expenses . . .

These and other dubious financial maneuvers have taken on a contemporary twist as companies pull out the stops in seeking to satisfy Wall Street. *Financial Shenanigans* pulls back the curtain on the current climate of accounting fraud. It presents tools that anyone who is potentially affected by misleading business valuations from investors and lenders to managers and auditors can use to research and read financial reports, and

to identify early warning signs of a company's problems. A bestseller in its first edition, *Financial Shenanigans* has been thoroughly updated for today's marketplace. New chapters, data, and research reveal contemporary "shenanigans" that have been known to fool even veteran researchers.

Role of Internal Auditors in Preventing Fraud

John Wiley & Sons

This book discusses various common occupational and organizational fraud schemes, based on the Association of Certified Fraud Examiners (ACFE) fraud tree and assist fraud examiners and auditors in correctly choosing the appropriate audit tests to uncover such

various fraud schemes. The book also includes information about audit test red flags to watch out for, a list of recommended controls to help prevent future

fraud related incidents, as well as step-by-step demonstrations of a number of common audit tests using IDEA® as a CAATT tool.