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Forensic Accounting and Fraud Examination

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Forensic Accounting and Fraud Examination Mary-Jo Kranacher, Richard Riley, Joseph T Wells, 2010-06-08 Forensic Accounting provides comprehensive coverage of fraud detection and deterrence and includes the broader educational material of the forensic accounting field with all the necessary accompaniments The text follows the model curriculum for education in fraud and forensic funded by the U S national Institute of Justice and developed by a Technical Working Group of experts in the field The text serves as a comprehensive and authoritative resource for teaching forensic accounting concepts and procedures that is also and appropriate and pedagogically ready for class room use This easy to read comprehensive textbook includes case study examples to clearly explain technical concepts and bring the material to life

Forensic Accounting and Fraud Examination Mary-Jo Kranacher, Richard Riley, 2019-05-14 Forensic Accounting and Fraud Examination introduces students and professionals to the world of fraud detection and deterrence providing a solid foundation in core concepts and methods for both public and private sector environments Aligned with the National Institute of Justice NIJ model curriculum this text provides comprehensive and up to date coverage of asset misappropriation corruption fraud and other topics a practicing forensic accountant encounters on a daily basis A focus on real world practicality employs current examples and engaging case studies to reinforce comprehension while in depth discussions clarify technical concepts in an easily relatable style End of chapter material and integrated IDEA and Tableau software cases introduces students to the powerful user friendly tools accounting professionals use to maximize auditing and analytic capabilities detect fraud and comply with documentation requirements and coverage of current methods and best practices provides immediate relevancy to real world scenarios Amidst increased demand for forensic accounting skills even for entry level accountants this text equips students with the knowledge and skills they need to successfully engage in the field

Das Risiko der Wirtschaftsspionage: Mögliche Schutzmaßnahmen gegen Spionage Lisa Landerer, 2014-07 Die Gründe weshalb Wirtschaftsspionage von ausländischen Nachrichtendiensten betrieben wird hängen von dem jeweiligen Staat ab oftmals sind sie politisch motiviert Studien zeigen dass Unternehmen die Gefahr meist nicht bewusst ist so dass sie ihre immateriellen Vermögensgegenstände nur unzureichend schützen In dieser Analyse soll anhand der Industriekonomen in Verbindung mit der Prinzipal Agent Theorie versucht werden das Auftreten von Wirtschaftsspionage zu erklären Außerdem werden empirische Erkenntnisse aus aktuellen Studien und die Folgen der Produktpiraterie für Unternehmen aufgezeigt Im Anschluss wird aus der Industriekonomen abgeleitet für welche Unternehmen das Risiko der Wirtschaftsspionage besonders hoch ist Darauf aufbauend wird dargestellt wie die Gefahren im Unternehmen selbst identifiziert werden können Im Folgenden werden dann typische Vorgehensweisen genannt und mögliche Maßnahmen vorgestellt Im Fazit werden nochmal die wichtigsten Erkenntnisse aufgezeigt

Corporate Fraud Exposed H. Kent Baker, Lynnette Purda, Samir Saadi, 2020-10-09 Corporate Fraud Exposed uncovers the motivations and drivers of fraud including agency theory executive

compensation and organizational culture It delves into the consequences of fraud for various firm stakeholders and its spillover effects on other corporations the political environment and financial market participants

Encyclopedia of White-Collar and Corporate Crime Lawrence M. Salinger, 2013-06-14 Since the first edition of the Encyclopedia of White Collar and Corporate Crime was produced in 2004 the number and severity of these crimes have risen to the level of calamity so much so that many experts attribute the near Depression of 2008 to white collar malfeasance namely crimes of greed and excess by bankers and financial institutions Whether the perpetrators were prosecuted or not white collar and corporate crime came near to collapsing the U S economy In the 7 years since the first edition was produced we have also seen the largest Ponzi scheme in history Maddoff an ecological disaster caused by British Petroleum and its subcontractors Gulf Oil Spill and U S Defense Department contractors operating like vigilantes in Iraq Blackwater White collar criminals have been busy and the Second Edition of this encyclopedia captures what has been going on in the news and behind the scenes with new articles and updates to past articles

Profiling The Fraudster Simon Padgett, 2014-12-19 Detect and combat corporate fraud with new profiling techniques Profiling the Fraudster Removing the Mask to Prevent and Detect Fraud takes a step by step approach beyond the Fraud Triangle to identify characteristics in potential fraudsters employees and new hires that will sound alarm bells before they get their hands on your organization s assets The typical organization loses a staggering 5% of its annual revenue to fraud Traditional fraud investigations focus on the breakdown of internal controls but what happens when the human beings forming a key component of that chain of control are inherently dishonest This book shows you how to recognize the characteristics and behavioral patterns of potential fraudsters who are entrusted with safeguarding corporate assets The book includes An in depth look at fraud investigation techniques and how these can be enhanced by using the characteristics of fraudulent behavior A detailed look at profiling potential perpetrators of fraud A detailed breakdown of how to compile a fraud profile A discussion of a wide range of organizational fraud including abuse of power embezzlement computer fraud expense abuse and more Tables illustrations and diagrams to enhance the narrative If you re a corporate fraud investigator auditor forensic accountant law enforcement professional or anyone challenged with safeguarding your organizations assets Profiling the Fraudster shows you how to remove the mask and prevent and detect fraud

Overcoming the Corruption Conundrum in Africa Anzanilufuno Munyai, 2020-01-15 This book adopts a holistic approach to identifying what could be done to surmount the corruption conundrum in the African continent It acknowledges the objective reality of corruption in Africa and identifies primary solutions to the issue The volume takes a socio legal approach in order to reveal the nature and extent of corruption and suggests that solutions can be found simply by interrogating how society reacts to it In conjunction with this the book identifies and critiques constraints in the formation of a definitive definition of corruption As shown here although it is critical for African states to develop anti corruption strategies the solution to the problem requires an understanding of the significance of political will and how the lack thereof

has led to the endurance of corruption in Africa Smarter Crowdsourcing for Anti-Corruption Beth Simone Noveck, Kaitlin Koga, Rafael Aceves Garcia, Hannah Deleanu, Dinorah Cantú-Pedraza, 2018-04-30 Corruption presents a fundamental threat to the stability and prosperity of Mexico and combating it demands approaches that are both principled and practical In 2017 the Inter American Development Bank IDB approved project ME T1351 to support Mexico in its fight against corruption using Open Innovation Thus the IDB partnered with the Governance Lab at NYU to support Mexico's Secretariat of Public Service Secretaría de la Función Pública to identify innovative solutions for the measurement detection and prevention of corruption in Mexico using the GovLab's open innovation methodology named Smarter Crowdsourcing The purpose of Smarter Crowdsourcing was to identify concrete solutions that include the use of data analysis and technology to tackle corruption in the public sector Although written at the behest of and for the Mexican context the recommendations and plans for their implementation developed in this report could be adapted for use in other countries This document contains 13 implementation plans laying out practical ways to address corruption The plans emerged from Smarter Crowdsourcing Anti Corruption 2017 The Smarter Crowdsourcing method is an agile process which begins with robust problem definition followed by online sourcing of global expertise to surface innovative ideas and then turns them into practical implementation plans

AUDIT SEKTOR PUBLIK Theresia Febiengry Sitanala, S.E., M.Sc., Ak., CA, Adonia Anita Batkunde, S.E., M.Sc., Ak., CA, Franco Benony Limba, S.E., M.Ak., Shella Gilby Sapulette., S.E., M.Sc., Jabida Latuamury, S.E., MSA, Alfrin Ernest Marthen Usmany, S.E., M.Si., Kathleen Asyera Risakotta, S.E., M.Sc., Amelia Josefin Viotty Radianto, S.E., M.Sc., Alend Talla, S.E., M.Si., 2025-03-01 Audit sektor publik memiliki peranan yang sangat strategis dalam memastikan bahwa sumber daya yang dimiliki oleh negara dikelola dengan baik transparan dan akuntabel Dalam konteks ini buku ini tidak hanya membahas teori dan konsep dasar audit tetapi juga memberikan wawasan praktis yang dapat diterapkan dalam pelaksanaan audit di berbagai instansi pemerintah

The International Corporate Governance System F. Lessambo, 2016-01-26 This book provides a comprehensive approach to Corporate Governance Audit Process and Risk Management Furthermore it provides an analytical and comprehensive approach of the issues facing governance directors internal and external auditors risk managers and public officials conducting assessments based upon the Report on Standards and Codes

Buku Ajar Audit Forensik & Pengauditan Investigatif Imang Dapit Pamungkas, 2024-08-01 Audit forensik dan pengauditan investigatif merupakan disiplin ilmu yang kian relevan di era modern ini di mana kejahatan keuangan semakin kompleks dan canggih Buku Ajar ini menghadirkan panduan komprehensif mengenai bagaimana auditor dapat menggunakan metode forensik untuk mengungkap kecurangan manipulasi dan penyimpangan dalam laporan keuangan serta transaksi bisnis Dibahas dari berbagai sudut pandang buku ini mencakup teori dasar hingga aplikasi praktis audit forensik termasuk metode investigatif yang digunakan untuk melacak menganalisis dan menyusun bukti dalam kasus keuangan yang rumit Selain itu pembaca akan diajak untuk memahami pentingnya integritas dan etika dalam pengauditan serta bagaimana mengelola risiko kecurangan di

dalam organisasi Dengan bahasa yang mudah dipahami dan dilengkapi dengan contoh-contoh dan latihan soal buku ini menjadi referensi penting bagi mahasiswa praktisi audit dan profesional keuangan yang ingin memperdalam pengetahuan mereka dalam bidang ini Buku ini tidak hanya memberikan wawasan teknis tetapi juga menekankan pentingnya persiapan mental dan strategis dalam menghadapi tantangan yang datang seiring dengan tugas audit forensik dan investigatif Harapannya pembaca dapat mengembangkan keterampilan yang dibutuhkan untuk menjadi auditor yang andal dan mampu menghadapi segala bentuk kecurangan di dunia bisnis *The CPA Journal*, 2006 **Working Capital Management:**

Concepts And Strategies H Kent Baker, Greg Filbeck, Tom Barkley, 2023-03-21 Working capital refers to the money that a company uses to finance its daily operations Proper management of working capital is critical to financial health and operational success Working capital management WCM aims to maximize operational efficiency by maintaining a delicate balance among growth profitability and liquidity WCM is a continuous responsibility focusing on a firm's day to day operations involving short term assets and liabilities By efficiently managing a firm's cash accounts receivable inventories and accounts payable managers can help maintain smooth operations and improve a company's earnings and profitability By contrast poor WCM could lead to a lower credit score financial insolvency legal troubles liquidation of assets and potential bankruptcy This book provides an objective look into the dynamic world of WCM Its coverage extends from discussing basic concepts and their applications to increasingly complex and real world situations The book stresses that WCM is a combination of both art and science This volume spans the gamut from theoretical to practical while offering the right balance of detailed and user friendly coverage Readers can gain an in depth understanding of this subject from experts in this field Those who want a broad survey will benefit as will readers looking for more in depth presentations of specific areas within this field of study In summary Working Capital Management Concepts and Strategies provides a fresh look at this intriguing but often complex subject of WCM Finančná a ekonomická výkonnosť v kontexte malých a stredných podnikov

Ing. Jozef Lukáč, Ing. Anna Rozkošová, Ing. Jakub Lukáč, 2018-01-30 Autori vedeckej monografie Ing Jozef Luk Ing Jakub Luk Ing Anna Rozkošová Recenzenti doc Ing Mgr Zuzana Juhászov PhD doc Ing Katarína Ulková PhD Miesto vydania Košice Rok vydania 2017 Počet výtlačkov 100 ks Rozsah 210 strán AH 10 95 Vydanie TypoPress tlačiareň s r o N vrh obálky Ing Martin Mucha Za odbornú správu textu korektúru a konečnú verziu vedeckej monografie zodpovedajú autori Prvé vydanie 2017 ISBN 978 80 8129 082 4

Proceedings of the International Conference on Environmental, Social, and Governance (ICESG 2024) Lai Fong Woon, Satirejit Kaur Johl, 2025-01-30 This is an open access book In the spotlight of contemporary discourse Environmental Social and Governance ESG practices have emerged as a captivating focal point Yet how ready are we as a society for the socio economic and environmental risks facing the nation and the world This conference aims to provide a platform for scholars to discuss issues pertaining to the evaluation of risks and achievement of goals that support ESG practices in business and other domains of society In this light both theoretical and practical considerations of how humanity

confronts and considers the principle of sustainability i.e. people planet profit and prosperity will need to be unpacked. Important and workable solutions become significant conference outputs which shall provide answers to long running problems related to sustainable practices globally. In particular, critical strategies for a circular economy, green investing and sustainable living are urgently required and therefore are at the forefront of this conference. Research and knowledge in the disciplines of Management, Economics, Social Sciences and the Humanities as they pertain to ESG practices, applications, challenges and innovation will be highlighted in the conference. Therefore, the International Conference on Environmental Social and Governance ICESG 2024 welcomes papers from a wide variety of interdisciplinary industry and theoretical perspectives to discuss issues under the theme Environmental Social and Governance Strategy for Sustainability towards the sustenance of people planet profit and prosperity 4Ps.

Kajian Topik-topik Mutakhir dan Agenda Riset ke Depan Jogyanto Hartono M, Prof., Dr., MBA., Ak., CMA., CA., 2019-04-24. Buku ini merupakan seri ke 4 dari buku metodologi penelitian yang diterbitkan oleh Program Magister Sains dan Doktor Fakultas Ekonomika dan Bisnis UGM. Buku ini memfokuskan pada pembahasan kajian literatur ilmu ekonomi, manajemen, akuntansi dan sistem informasi. Isi buku ini dibagi ke dalam empat bagian besar. Bagian pertama yaitu kajian literatur untuk penelitian di bidang manajemen yang terdiri dari tiga bab yaitu bab 1, 2 dan 3. Bagian kedua dari buku ini membahas kajian literatur untuk penelitian di bidang akuntansi yang disajikan di bab 4, 5, 6, 7 dan 8. Bagian ketiga hanya berisi satu bab yaitu bab 9 yang membahas kajian literatur untuk penelitian di bidang ilmu ekonomi. Bagian terakhir dari buku ini yaitu bagian keempat membahas kajian literatur untuk penelitian di bidang sistem informasi yaitu di bab 10 dan bab 11.

Business Periodicals Index, 2008

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