

Fraud Examination

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Fraud and Fraud Detection Sunder Gee,2014-11-05 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

Fraud in Financial Statements Julie E. Margret,Geoffrey Peck,2014-11-27 As the monetary cost of fraud escalates globally and the ensuing confidence in financial markets deteriorates the international demand for quality in financial statements intensifies But what constitutes quality in financial statements This book examines financial statement fraud a topical and increasingly challenging area for financial accounting business and the law Evidence shows that accounting anomalies in an organization s financial statements diminish the quality and serviceability of financial information However an anomaly does not necessarily signal fraud Financial statement fraud is intended to mislead shareholders and other stakeholders In this book elements that underpin diversity of accounting anomalies likely found in fraudulent financial accounting statements are revealed Multiple research methods are used in the analysis of selected international fraud cases each illustrating examples of financial statement fraud including revenue recognition overstatement and or misappropriation of assets understatement of expenses and liabilities disclosure fraud bribery and corruption Additionally the phoenix phenomenon with regard to fraud in financial accounting is investigated Drawing on documented observations of commercial and legal cases globally this study highlights the necessity for continued development of financial audit practices and other audit services

Data Analysis and Related Applications 4 Yiannis

Dimotikalis,Christos H. Skiadas,2024-09-06 This book is a collective work by a number of leading scientists analysts engineers mathematicians and statisticians who have been working at the forefront of data analysis and related applications arising from data science operations research engineering machine learning or statistics The chapters of this collaborative work represent a cross section of current research interests in the above scientific areas The collected material has been divided into appropriate sections to provide the reader with both theoretical and applied information on data analysis methods models and techniques along with appropriate applications Data Analysis and Related Applications 4 investigates a number of different topics in the areas mentioned above touching on statistical analysis stochastic processes estimation methods algorithms distributions and networks among others

Principles of Fraud Examination Joseph T. Wells,2005 A university edition of the Corporate Fraud Handbook this book has been created to provide the most authoritative treatment available on Fraud Accounting Like no other book on fraud this book explains fraud schemes used by employees owners managers and executives to defraud their customers and illustrates each scheme with real life case studies submitted to the ACFE by actual fraud examiners who aided in the case resolutions It shows the reader how to spot the red flags of fraud how to comply with recent regulations including Sarbanes Oxley and how to develop and implement effective preventative measures

Research on Professional Responsibility and Ethics in Accounting Cynthia Jeffrey,2013-09-30 Volume 17 of the series contains research and case studies which examine the professional responsibilities of accountants and how they deal with the ethical issues they face The crucial and timely topics include professionalism social responsibility corporate responsibility ethical judgments and accountability

Careers in Focus: Public Safety, Second Edition James Chambers,2020-04-01 Ferguson s Careers in Focus books are a valuable career exploration tool for libraries and career centers Written in an easy to understand yet informative style this series surveys a wide array of commonly held jobs and is arranged into volumes organized by specific industries and interests Each of these informative books is loaded with up to date career information presented in a featured industry article and a selection of detailed professions articles The information here has been researched vetted and analyzed by Ferguson s editors drawing from government and industry sources professional groups news reports career and job search resources and a variety of other sources For readers making career choices these books offer a wealth of helpful information and resources Each profession article includes Quick Facts a snapshot of important job facts Overview briefly introduces duties and responsibilities History describes the origins and history of the job The Job describes primary and secondary goals and duties Earnings discusses salary ranges and typical fringe benefits Work Environment looks at typical work conditions and surroundings associated with the job Exploring offers suggestions on how to gain experience and knowledge about or even test drive a career before making a commitment Education and Training Requirements discusses required high school and post secondary education and training Certification Licensing and Special Requirements explains recommended and required certifications or prerequisites for the job

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International Journal of Social Science Research and Practice Department of Sociology and Criminal Justice,2017-04-07 International Journal for Social Science Research and Practice IJSSRP is an interdisciplinary peer reviewed journal The objective of the journal is to serve as a forum for the exhibition and dissemination of scholarly activities in forms of current researches and thoughts on contemporary issues The scope of IJSSRP is wide and all inclusive as it ranges from issues in the United States to global events and happenings It welcomes all types of researches ranging from field and experimental to rigorous theoretical explanations It welcomes empirically based studies and discussions based on abstractions and theoretical understanding IJSSRP will serve as the forum for the promotion of positive exchange between nomothetic and idiographic traditions in the social sciences The journal is independent of any particular school of thought and does not lean towards any theoretical perspective or viewpoint Authors are not limited by their nationality religion subject matter or theoretical orientation The journal is however interested in studies that will promote global unity and understanding towards achieving a peaceful global village global social harmony and economic growth It therefore promotes studies that can yield practical solutions to contemporary global social problems Department of Sociology Criminal Justice Virginia State University Petersburg VA 23806 TEL 804 524 5191

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