

# MANAGEMENT ACCOUNTANT'S GUIDE TO --- --- FRAUD DISCOVERY AND CONTROL --- ---

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MANAGEMENT OF MANAGEMENT ACCOUNTANTS  
PROFESSIONAL EDUCATION

# Management Accountants Guide To Fraud Discovery And Control

**Howard R. Davia, Patrick C.  
Coggins, John C. Wideman, Joseph T.  
Kastantin**

## **Management Accountants Guide To Fraud Discovery And Control:**

**Accountant's Guide to Fraud Detection and Control** Howard R. Davia, 2000-03-13 From internal control structures that are not fraud specific to insufficient communication in the fraud discovery to investigation and conviction process fraudulent activity is a widespread fact of life in the business world Historically the corporate tendency has been to react to fraud after the fact rather than to be proactive in its prevention And in most cases blame is directed at accountants and auditors Unfortunately these officers are rarely provided with the resources proper training and commitment from top management that are essential to effective fraud detection and control The Accountant's Guide to Fraud Detection and Control offers comprehensive direction for this largely uncharted area Two types of fraud are addressed in this book fraudulent financial reporting also known as Treadway fraud usually originating in the top management sector and asset theft fraud the more common and more costly type likely to be practiced by virtually anyone including outsiders Treadway fraud is being adequately detected by independent auditors CPAs in their annual audits Asset theft fraud is not being adequately detected by anyone with very few exceptions From following clues to achieving a prosecution here is sound advice that accountants and auditors will find invaluable Businesses lose over 100 billion a year to fraud Only 20 percent is discovered Who's to blame Accountants and internal auditors are often the scapegoats for management's insufficient fraud detection operations and guidelines At last here is comprehensive intermediate training for evaluating devising and installing fraud specific internal controls and for conducting proactive fraud specific examinations Including actual case studies the authors show accountants and auditors how to Anticipate problems and follow clues Successfully disclose fraud Compile the evidence necessary to prosecute acts of fraud Develop investigative techniques Create effective internal controls and much more to fill the needs of this crucial area [www.wiley.com/accounting](http://www.wiley.com/accounting)

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Vallabhaneni,2015-11-23 WILEY CIAexcel EXAM REVIEW 2016 THE SELF STUDY SUPPORT YOU NEED TO PASS THE CIA EXAM Part 2 Internal Audit Practice Provides comprehensive coverage based on the exam syllabus along with sample practice multiple choice questions with answers and explanations Deals with managing the internal audit function Addresses managing individual engagements Covers fraud risks and controls Covers related standards from the IIA s IPPF Features a glossary of CIA Exam terms a good source for candidates preparing for and answering the exam questions Assists the CIA Exam candidate in successfully preparing for the exam Based on the CIA body of knowledge developed by The Institute of Internal Auditors IIA Wiley CIAexcel Exam Review 2016 learning system provides a student focused and learning oriented experience for CIA candidates Passing the CIA Exam on your first attempt is possible We d like to help Feature section examines the topics of Managing the Internal Audit Function Managing Individual Engagements and Fraud Risks and Controls

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