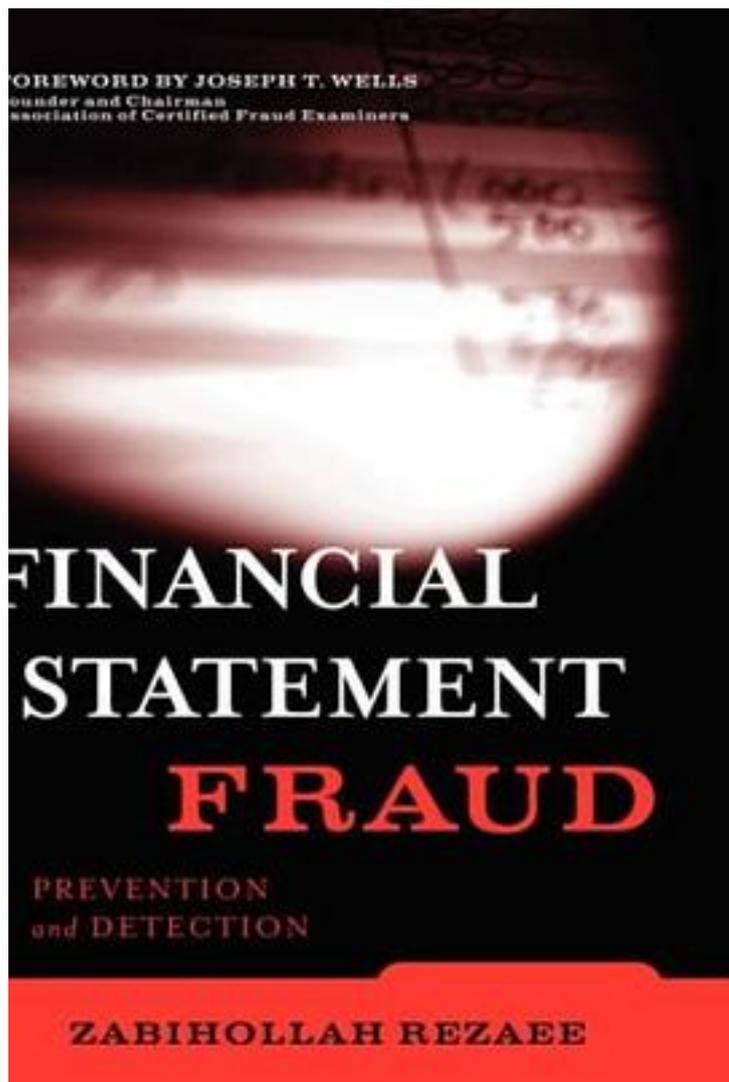


Financial Statement Fraud



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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 c"ontains recommendations from the SEC Advisory Committee to reduce the complexity of the financial reporting process and improving the quality of financial reports.

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