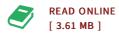




## Fraud Examination: Investigative and Audit Procedures

By Joseph T. Wells

Praeger. Hardcover. Condition: New. 392 pages. Dimensions: 9.1in. x 6.3in. x 1.2in.Fraud examination is a specialized methodology for resolving allegations of wrongdoing. The author states that traditional auditing techniques are insufficient for uncovering fraud in business and government, and offers an alternative approach. Fraud examination consists of specialized knowledge from four fields: accounting and auditing, investigation, law, and criminology. Each of these fields are covered in detail as they relate to fraud and white-collar crime, thereby increasing the knowledge necessary to fight the ever-increasing fraud problem. The professional interested in uncovering or documenting fraud must not only know how to discover it in the books and records. He or she must know how to recognize fraud symptoms; how to obtain evidence, take statements and write reports; to testify to findings; and to assist in the prevention and detection of fraud. According to most authorities, fraud in business and government is at an all-time high. The responsibilities of the auditor and accountant to detect and deter fraud and white-collar crime are increasing, and yet they catch few frauds before devastating losses occur. In the view of Joseph T. Wells, this is because accountants and auditors wrongfully assume fraud can be detected...



## Reviews

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