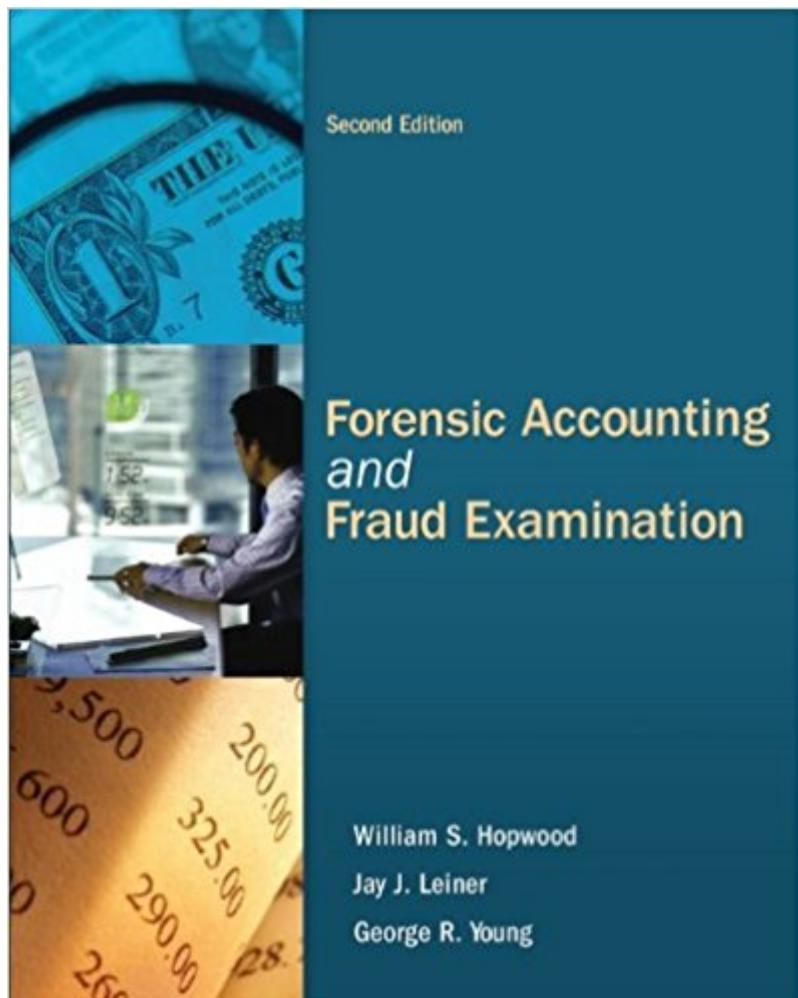


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Forensic Accounting And Fraud Examination



Synopsis

Grounded firmly in real-world practice, Forensic Accounting provides the most comprehensive view of fraud investigation on the market. Where other books focus almost entirely on auditing and financial reporting, Hopwood, Young, and Leiner include a vast range of civil and criminal accounting fraud and related activities, from false business valuations and employer fraud to information security and counter-terrorism. The author team provide experience in fraud investigation that lends the book real-world perspective unmatched by any other.

Book Information

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Customer Reviews

Three members of the accounting faculty from Florida Atlantic University (FAU) -- which offers a Master's program in Forensic Accounting -- have teamed-up to offer this comprehensive text of forensic accounting useful for those majoring in accounting as well as non-accounting majors. Two are academics -- Hopwood (Ph.D. University of Florida) and Young (Ph.d. University of Texas) -- while the third, Leiner, has 25-years of law enforcement experience. Leiner is presently an adjunct professor at FAU and Head of the Economic Crime Unit for the Broward County Sheriff's Department in Fort Lauderdale, Florida. The book is divided into three sections -- Part I focuses on the accounting and legal fundamentals relevant to forensic accounting -- legal procedures often ignored in business law courses, uses of accounting information systems and auditing procedures, and then closes with a discussion of the Sarbanes-Oxley Act. Part II deals with the appropriate tools and techniques of forensic/accounting science with a focus on security theory as they relate to accounting investigations and published national and international standards. Part III covers practice

areas as they relate to forensic accounting -- eg. types of fraud (financial statement, vendor-employee, tax, and identity theft); organized crime, terrorism and money laundering as well as business valuation and dispute resolution. The authors suggest three possible approaches to using the text: 1. a "Comprehensive" focus where instructors can cover almost all the chapters of the text in one academic term (and can skip the auditing and accounting systems chapters if students have completed prerequisites in these areas). 2. A "Fraud and Auditing" focus that focuses more specifically on these areas.

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