



Fraud Auditing and Forensic Accounting: New Tools and Techniques

G. Jack Bologna, Robert J. Lindquist

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Details the investigation, detection, documentation, and prevention of accounting frauds, stock frauds, and employee theft and embezzlement. The authors, noted authorities in the field, deliver an incisive, in-depth treatment that merges an analysis of the organizational environment with the requisite auditing and investigative tools. Tells how to detect and deter fraud in books of account; the characteristics of organizations in which fraud is likely to occur; accounting, audit, and investigative techniques; and methods for documenting fraud and preparing evidence. A final section demonstrates how the theories, rules and procedures discussed can be applied in a variety of real-world cases.



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