



# Financial Statement Fraud: Strategies for Detection and Investigation

*Gerard M. Zack*

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# Financial Statement Fraud: Strategies for Detection and Investigation

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## **Financial Statement Fraud: Strategies for Detection and Investigation** Gerard M. Zack **Valuable guidance for staying one step ahead of financial statement fraud**

Financial statement fraud is one of the most costly types of fraud and can have a direct financial impact on businesses and individuals, as well as harm investor confidence in the markets. While publications exist on financial statement fraud and roles and responsibilities within companies, there is a need for a practical guide on the different schemes that are used and detection guidance for these schemes. *Financial Statement Fraud: Strategies for Detection and Investigation* fills that need.

- Describes every major and emerging type of financial statement fraud, using real-life cases to illustrate the schemes
- Explains the underlying accounting principles, citing both U.S. GAAP and IFRS that are violated when fraud is perpetrated
- Provides numerous ratios, red flags, and other techniques useful in detecting financial statement fraud schemes
- Accompanying website provides full-text copies of documents filed in connection with the cases that are cited as examples in the book, allowing the reader to explore details of each case further

Straightforward and insightful, *Financial Statement Fraud* provides comprehensive coverage on the different ways financial statement fraud is perpetrated, including those that capitalize on the most recent accounting standards developments, such as fair value issues.

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