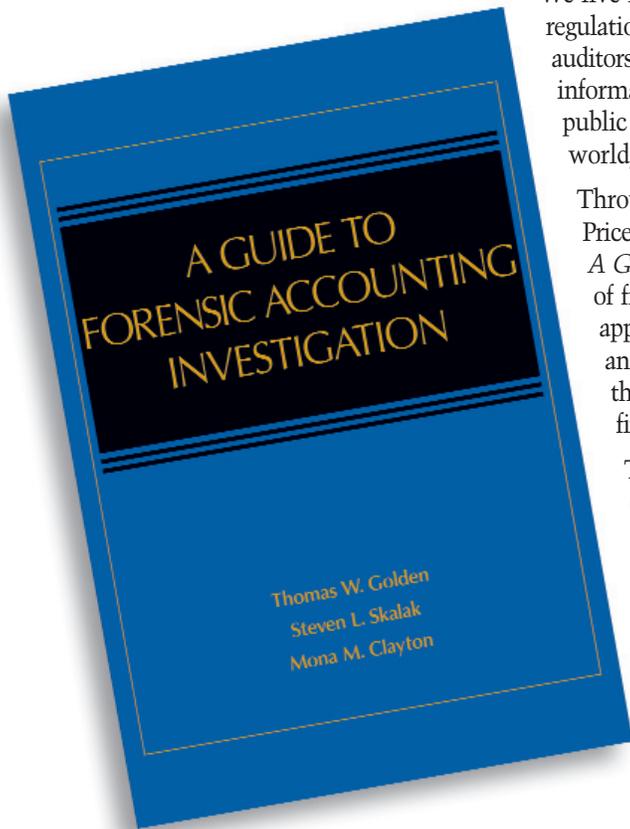


An invaluable reference aid in the battle against corporate fraud.



We live in the post-Enron era. The keynotes of the era are tough new legislation and regulation intended to strengthen corporate governance and provide new oversight of the auditors. All of these initiatives are intended to increase investor confidence in corporate information. Pushing this trend relentlessly forward is the conviction of the concerned public that corporate fraud is quite simply unacceptable. It may occur in an imperfect world, but everything must be done to deter, detect, investigate and penalize it.

Through the dedicated efforts of three of the best forensic accountants at PricewaterhouseCoopers, Thomas W. Golden, Steven L. Skalak, and Mona M. Clayton, *A Guide to Forensic Accounting Investigation* reveals the surprising complexity of fraud deterrence, detection and investigation. Its chapters offer a step-by-step approach to understanding that complexity and as such, provides factual guidance to management, corporate directors and auditors (internal and external)—the principle constituencies playing a significant part in assuring that a company's financial information depicts their true financial health upon which so much rides.

The range of topics is vast—from the tightly constructed guidelines of SAS 99 and the new requirements of the Sarbanes-Oxley Act, to the tough-minded skills required to conduct admission-seeking interviews and other typical investigative procedures. A common theme running throughout this book is the need for change and how each of these constituencies can better affect such change.

In practical reality, no one can guarantee that all frauds will be either prevented or detected in a timely manner. Yet this book will put before the reader an array of best practices, tools, and techniques for the deterrence, detection and investigation of corporate fraud in a way not yet done by anyone, and hence, becomes an invaluable reference in the battle against corporate fraud.

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A Guide to Forensic Accounting Investigation

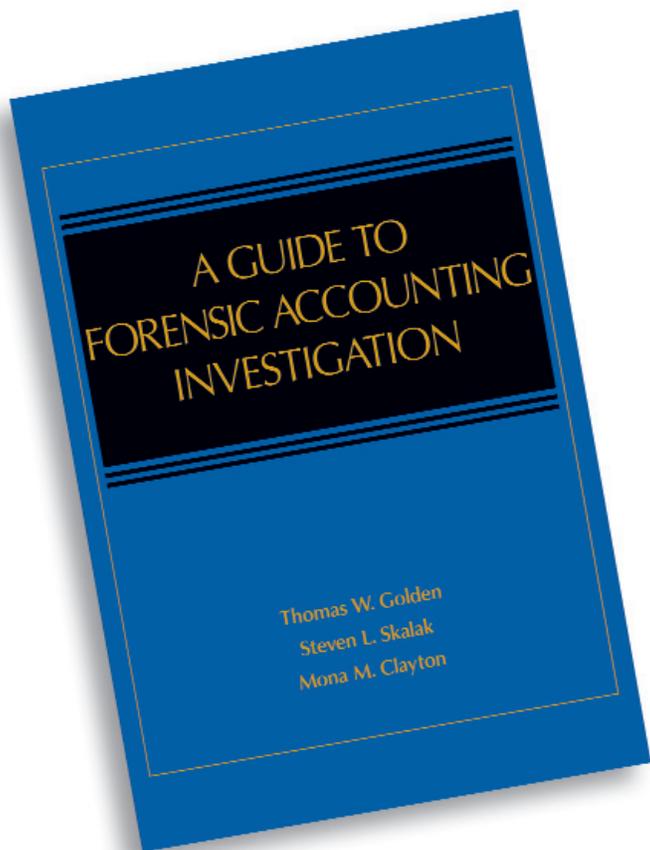


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