

FEATURED LIBRARY BOOKS OF THE MONTH

CHECK OUT NOTABLE BOOKS ON POPULAR TOPICS FROM THE
HONG KONG INSTITUTE OF CPAs LIBRARY AND KEEP UP-TO-DATE.

THIS MONTH'S TOPIC

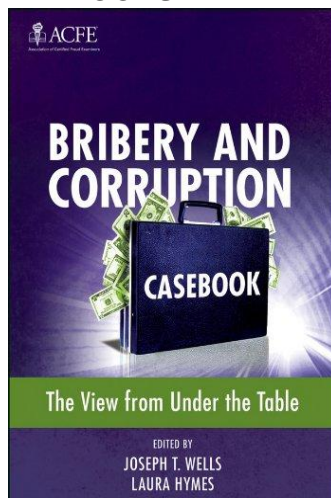
Fraud investigation

Books

E-books

E-journals

Books



Title: Bribery and corruption casebook : the view from under the table

Author: edited by Joseph T. Wells, Laura Hymes

Publisher: Hoboken, N.J. : John Wiley & Sons

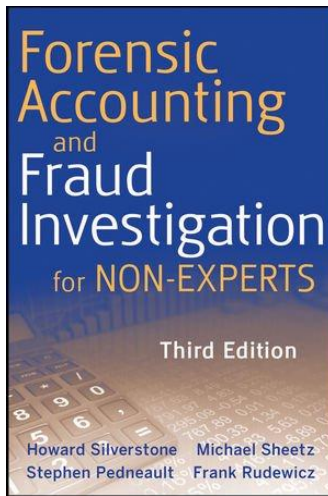
Year of Pub.: 2012

Call no.: HV8079 .F7 B75 2012

ISBN.: 9781118248782

- ◆ Reflecting the scams that happen everywhere, the cases in this book are written by those who have been on the front lines of investigations. Each case is contributed by a member of the Association of Certified Fraud Examiners (ACFE) detailing firsthand accounts of their investigations. Their unique insights are pulled from years of practical involvement and the reader will glean important perspectives from cases.

- ◆ Chapters of the book include:
 - Conflicting interests, conflicting cultures
 - The summer bride
 - Big dangers from a small vendor
 - Dances with fraud
 - The corrupt public servant
 - Ethical governance: a mandate for outsourcing

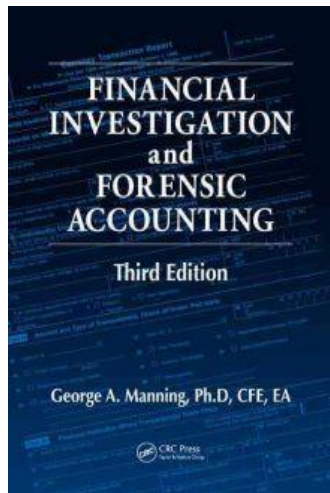


Title: Forensic accounting and fraud investigation for non-experts
Author: Howard Silverstone ... [et al.]
Publisher: Hoboken, N.J. : John Wiley & Sons
Year of Pub.: 2012
Edition: 3rd ed.
Call no.: HV8079 .F7 S55 2012
ISBN.: 9780470879597

◆ The book is filled with an abundance of new cases and tips, as well as new material on technology tools in forensic accounting, so you can know the financial areas where your organization is most vulnerable, as well as how to implement effective investigation processes when you suspect fraud. Covering basic principles as they apply to forensic accounting and the most common types of fraud, this up-to-date volume thoroughly examines the investigative process, with discussions on documentary evidence, the role of the expert witness, and interview techniques. All phases of forensic accounting are addressed, complete with actual examples demonstrating applications in the real world.

◆ Chapters of the book include:

- Forensic accounting
- Fraud in society
- The role of the accounting professional
- Business as a victim
- Business villains
- The investigative process
- Interviewing financially sophisticated witnesses
- Proving cases through documentary evidence
- Analysis tools for investigators
- Inferential analysis
- Documenting and presenting the case

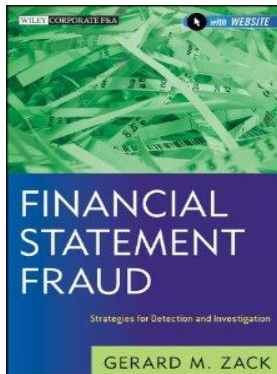


Title: Financial investigation and forensic accounting
Author: George A. Manning
Publisher: Boca Raton, FL : Taylor & Francis Group
Year of Pub.: 2011
Edition: 3rd ed.
Call no.: HV 8079 .W47 M36 2011
ISBN.: 9781439825662

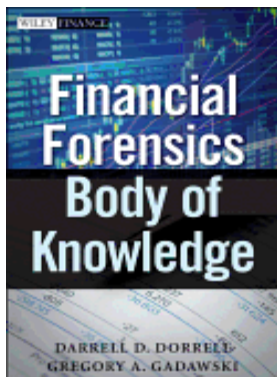
◆ As economic crimes continue to increase, accountants and law enforcement personnel must be vigilant in expanding their knowledge of ways to detect these clandestine operations. Written by a retired IRS agent with more than twenty years of experience, the book offers a complete examination of the current methods and legal considerations involved in the detection and prosecution of economic crimes. For a successful prosecution, it is essential to recognize financial crime at its early stages. This practical text presents the nuts and bolts of fraud examination and forensic accounting, enabling investigators to stay ahead of an area that is increasingly taking on global importance.

- ◆ Chapters of the book include:
- Financial crimes
 - Offshore activities
 - Scenario cases
 - Trial preparation and testimony
 - Accounting and audit techniques
 - Wagering and gambling
 - Investigative interview analysis
 - Reports and case files
 - Physical security
 - Document examination
 - Fraud examiner

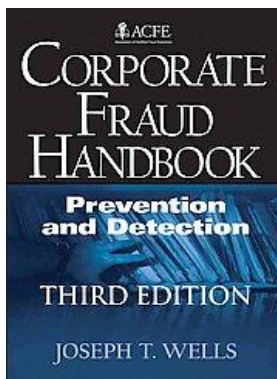
E-books



Title: Financial statement fraud : strategies for detection and investigation
Author: Gerard M. Zack
Publisher: Hoboken, N.J. : John Wiley & Sons
Year of Pub.: 2013
ISBN.: 9781118419779 (ebk.)



Title: Financial forensics body of knowledge
Author: Darrell D. Dorrell, Gregory A. Gadawski
Publisher: Hoboken, N.J. : John Wiley & Sons
Year of Pub.: 2012
ISBN.: 9781118218976 (ebk.)



Title: Corporate fraud handbook : prevention and detection
Author: Joseph T. Wells
Publisher: Hoboken, N.J. : John Wiley & Sons, Inc.
Year of Pub.: 2011
Edition: 3rd ed.
ISBN.: 9781118044513 (ebk.)

E-journals

Beating the clock on fraud

Kochan, Nick. *Operational Risk & Regulation* 13. 11 (Nov 2012): 24-26

Increased economic crime requires professional scepticism

Wylie, Judith. *Accountancy Ireland* 44. 5 (Oct 2012): 54-56

The basics of business valuation, fraud and forensic accounting, and dispute resolution services

Smith, Ernest Patrick. *The CPA Journal* 82. 6 (Jun 2012): 6,8-11

Finding fraud: advisors should think like detectives to catch client wrongdoing

Tracy, Peggy. *Financial Planning* 42. 5 (May 2012): n/a

The role of forensic accountants in fraud investigations: importance of attorney and judge's perceptions

Bressler, Linda. *Journal of Finance and Accountancy* 9 (Apr 2012): 1-9

Regulation drives internal fraud investigations

Campbell, Alexander. *Operational Risk & Regulation* 13. 2 (Feb 2012): 11

Forensic analytics: methods and techniques for forensic accounting investigations

Li, Pei; Byrnes, Paul Eric. *Journal of Information Systems* 26. 1 (Spring 2012): 207-209