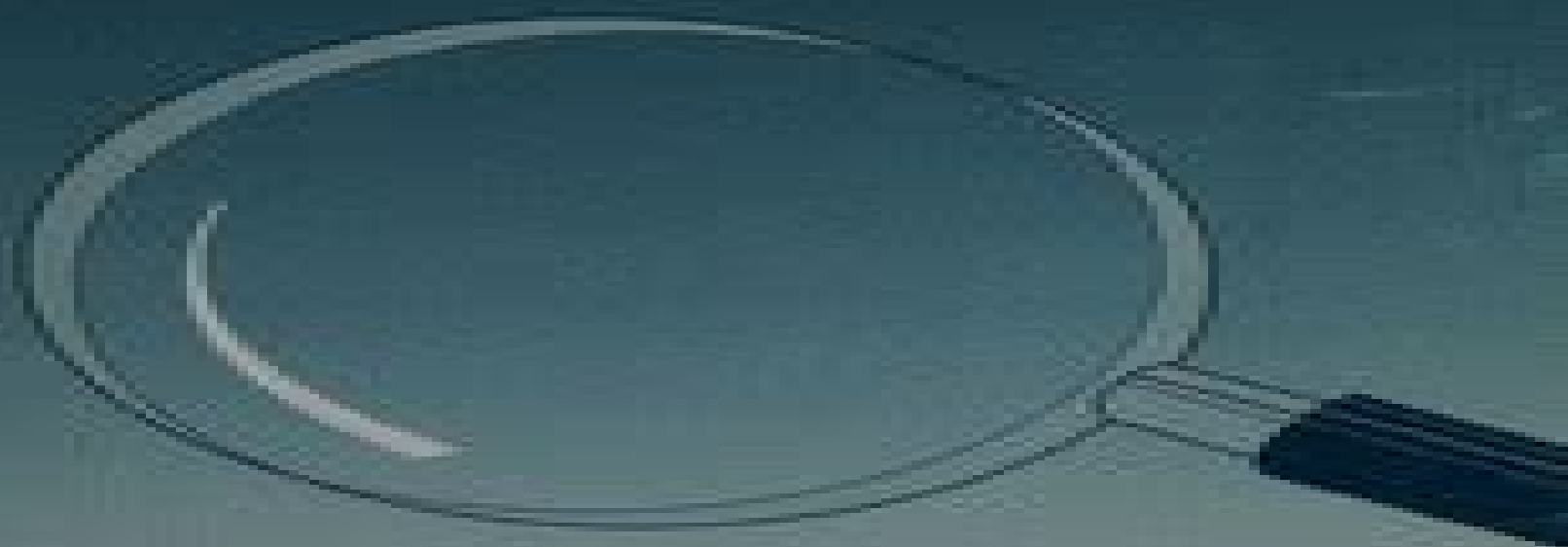




# FRAUD EXAMINATION FOR MANAGERS AND AUDITORS



JACK C. ROBERTSON, PHD, CPA, CFE

# Fraud Examination For Managers And Auditors

**S. Rao Vallabhaneni**



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instead tends to focus on Red Flag executives who are negative characters but non fraudulent and accounts for the problem auditors face who see Red Flag indicators and are obliged to conduct further audits yet find nothing of substance During the author s research the innocent colleagues who worked closely with fraudulent managers have for the first time been interviewed about their experiences and had their impressions analysed leading to the development of an innovative typology of fraudulent executives based on Impression Management Theory Better understanding of what Dr Sheridan has uncovered might result in organisations being able to reduce their exposure to fraud perpetrated by their own senior management

**Leading the Internal Audit Function** Lynn Fountain,2016-04-05 In this book the author presents lessons learned from her extensive experience as a CAE to help internal auditors understand the challenges issues and potential alternative solutions when executing the role The book explains how to clarify management expectations for the internal audit and balance those expectations with the IIA Standards It examines the concept of risk based auditing and explains how to determine whether management and the internal audit team have the same objectives It also looks at the internal auditor s role in corporate governance and fraud processes *Accountants' Handbook, Special Industries and Special Topics* D. R. Carmichael,Lynford Graham,2012-06-05 This highly regarded reference is relied on by a considerable part of the accounting profession in their day to day work This handbook is the first place accountants auditors bankers lawyers financial analysts and other preparers and users of accounting information look to find answers to questions on accounting and financial reporting The new edition will be updated to reflect the new FASB Codification as well as including expanded coverage of fair value and guidance on developing fair value estimates fraud risk and exposure healthcare and IFRS

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