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ACFE

Association of Certified Fraud Examiners

CFE EXAM STUDY GUIDE



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**Stello Jordan, Joseph M. Kleinman, H.
Lee Shimberg, Society for Technical
Communication**

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A Guide to Forensic Accounting Investigation Thomas W. Golden, Steven L. Skalak, Mona M. Clayton, 2006-03-31

Today's demanding marketplace expects auditors to take responsibility for fraud detection and this expectation is buoyed by such legislation as the Sarbanes Oxley Act and the Auditing Standard SAS99 which requires increased performance on the part of the auditor to find material financial statement fraud. Written by three of the best forensic accountants and auditors, Thomas W. Golden, Steven L. Skalak, and Mona M. Clayton, *The Auditor's Guide to Forensic Accounting Investigation* explores exactly what assurances auditors should provide and suggests alternatives to giving the capital markets more of what they are requiring: greater assurances that the financial statements they rely upon for investment decisions are free of material error, including fraud. It reveals the surprising complexity of fraud deterrence, detection, and investigation and offers a step-by-step approach to understanding that complexity. From basic techniques to intricate tests and technologies, *The Auditor's Guide to Forensic Accounting Investigation* is a rich, multifaceted, and fascinating answer to the need for wiser, savvier, better-trained financial statement and internal auditors who are thoroughly familiar with fraud detection techniques and the intricate, demanding work of forensic accounting specialists.

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