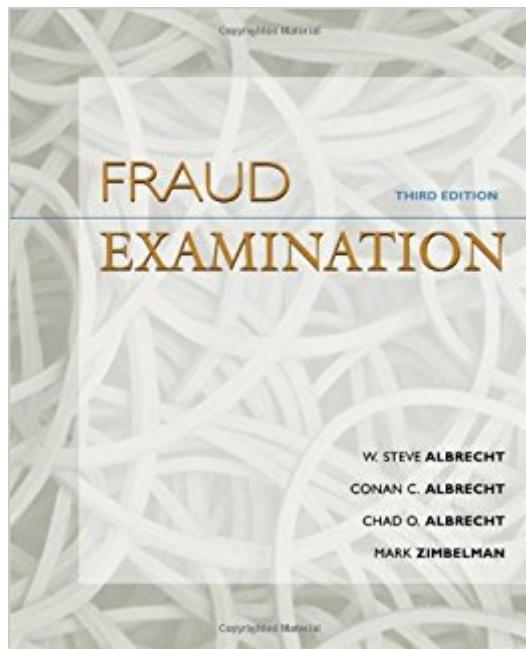


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# Fraud Examination - Third Edition



## **Synopsis**

Help your students understand the growing significance of fraud in today's accounting world as the latest edition of this provocative text teaches students how to identify, detect, investigate, and prevent financial fraud. Albrecht/Albrecht/Albrecht/Zimbelman's **FRAUD EXAMINATION**, Third Edition, closely examines the nature of fraud using memorable business examples and captivating actual fraud cases drawn from the first-hand experience of well-recognized fraud investigator and forensic accounting expert W. Steve Albrecht and the entire authorship team. Students examine the many types of fraud, including recent developments such as the unique, rapidly increasing e-business fraud. Students see both how technology is increasingly involved in fraud and how it can be used to detect fraud. This edition even addresses legal options for victims of fraud. Significant new discussion of forensic analysis expands students' understanding of the field, while a fresh, clean design increases readability and student appeal. New learning features and strong end-of-chapter exercises draw attention to the most important information and drive critical thinking. New ACL software, the foremost fraud software on the market, and instant access to Picalo, a specialized fraud analysis software created by Conan Albrecht, are now included with this edition for your convenience. Select chapter assignments in Chapter 6 integrated with the software provide students with important hands-on technology experience. Trust the current, complete coverage found in Albrecht/Albrecht/Albrecht/Zimbelman's **FRAUD EXAMINATION**, Third Edition, to prepare your students for success in this exciting field of escalating importance.

## **Book Information**

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## **Customer Reviews**

W. Steve Albrecht is the Andersen Alumni Professor of Accountancy in the Marriott School of Management at Brigham Young University. He received a bachelor's degree in accounting from BYU and MBA and PhD degrees from the University of Wisconsin. He is a Certified Public Accountant, Certified Internal Auditor, and Certified Fraud Examiner. Dr. Conan C. Albrecht, associate professor of Information Systems at Brigham Young University, teaches enterprise development, middleware, and business programming. Dr. Albrecht researches computer-based fraud detection techniques, e-commerce platforms, and online group dynamics. He has published several articles on fraud detection and information theory in numerous academic and professional outlets. He is currently developing an open source framework for computer-based fraud detection. The core of this research is detectlets, which encode background and detection information for specific fraud schemes. He hopes the system will eventually serve as the foundation of a large, online repository of detectlets about all types of fraud in the next few years. Dr. Chad O. Albrecht, assistant professor at Utah State University, received his PhD from ESADE Business School in Barcelona, Spain, and currently teaches forensic accounting and ethics. His research focuses on international fraud and corruption from a humanistic perspective. His research articles have appeared in numerous journals and have been quoted in multiple news outlets. Previous to his doctoral studies, Dr. Albrecht worked as a licensed stockbroker for the Bank of Montreal. He currently serves as associate editor of Cross Cultural Management: An International Journal, a peer-review journal by Emerald Publishing. Mark F. Zimbelman is an accounting professor and Selvoy J. Boyer Fellow at Brigham Young University (BYU). He teaches classes on auditing and fraud examination and focuses his research exclusively on fraud. His research has been published in numerous academic journals and has worked with the American Institute of Certified Public Accountants and the Institute of Internal Auditors in writing various publications on fraud. Dr. Zimbelman received his CPA license and worked for more than six years as a financial statement auditor and, later, as a controller in industry. After obtaining his Ph.D. he worked with KPMG in their fraud and forensics practice. This opportunity provided hands-on experience investigating violations of the Foreign Corrupt Practices Act, financial statement fraud, vendor fraud, and embezzlement.

The content in this book is great but the editors need to get their act together! Within the preface and first chapter there are at least three different numbers given for the size of ACFE. It's annoying to pay hundreds of dollars for a book that hasn't been properly edited.

The book is relatively well written with easily understood concepts. The massive amount of

examples are tremendously helpful in bridging the gap between theoretical academics and real life fraud as well as making the reader think about fraud in different ways. For example, one case is about a normal inventory audit, except that the company was trying to pull a fast one by overstating their inventory. What the auditors did was to check the weight and size of the inventory that was on the books and compare it to the warehouse size and capacity of their forklifts. The two did not match as the warehouse was too small to fit all of the inventory and the weights of the products were far in excess of what a forklift could lift. The main issue and this was already brought up was redundancy. The book tends to do through out the book. I haven't quite figured it out if its meant to reinforce specific concepts or if their editor was just incompetent. The book is still useful for those who haven't taken audit and useful for those who have as it either lays some knowledge for audit courses or reinforces audit knowledge.

Seems like the 3 authors wrote this book without communication amongst each other. There is a lot of repetition, this book is over 600 pages and could be summarized in 100pages. In each chapter you re-read over and over again the stuff you've just read. It is also quite elementary...the quizz at the end of each chapter are really basic and nothing like the MCQ you get in a college class...The good point is that there are a lot of examples.

Best textbook I have had to read in years. Clear information with good examples. Not annoying to read.

This book was just the best thing ever. Yeah I needed it to be that good, but I didn't have to get it. It's probably just gonna happen again and I'll probably be back to the old version.

Great condition brand new and on time. The book is fascinating and very helpful when watching out for fraudulent people

This book is a very thorough and well-written introduction to the field of fraud examination. Authors' lucid and easy-to-read style with plenty of fraud story examples is helpful to digest complex concepts such as financial statement frauds and e-commerce frauds. Chapter sizes are carefully kept small. Quizzes and case studies are also well-thought out. Some reviews on don't do this book a justice. Overall a comprehensive text book in the area of Fraud examination. For curious and interested in this field, I also recommend *Financial Shenanigans: How to Detect Accounting*

I understand the author is in the ACFE, but some chapters are written as if they are promotional materials for the ACFE rather than a textbook.

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