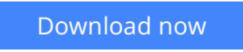


The Guide to Investigating Business Fraud

American Institute of CPAs



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Developed by the seasoned fraud investigation team at Ernst & Young in cooperation with the AICPA, *The Guide to Investigating Business Fraud* provides a clearly defined framework for approaching a fraud investigation from start to finish. Each chapter in this practical, comprehensive resource is written by subject matter experts in the issue under discussion. The chapters are designed so that they may be read individually as self-contained reference guides for specific topics of interest, or together as a holistic overview of a fraud investigation.

Through this guide, you will be able to examine the principles and techniques that lead experts through a fraud investigation and answer the following questions:

- · How do experts examine and work a fraud case?
- · How do you reason and make decisions at critical times during an investigation?
- · How do you evaluate a case and interact with colleagues?
- · How do you handle preventative antifraud programs?

Features of this book include:

- · Fraud expert authors share their veteran, practical knowledge within a fraud investigation framework
- · The latest tools and techniques show you how to address new fraud schemes and challenges

 \cdot A comprehensive case example, followed throughout the text, calls attention to how fraud investigation principles can be applied in practice and how they affect businesses every day

 \cdot Two-color feature boxes, figures, and tables call attention to the core concepts that are key to understanding how business fraud works

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