

FORENSIC ACCOUNTING &

FRAUD MANAGEMENT PERSPECTIVE
An Integrated Approach



1st
Edition

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PREFACE

OBJECTIVE

FORENSIC ACCOUNTING AND FRAUD MANAGEMENT PERSPECTIVE: An integrated approach is an introduction to forensic accounting and fraud effective management for students who have not have not had significant experience in providing such fraud management in their auditing programme. It is intended for one semester course for both three hundred level and four hundred level (300 & 400 level) students. This book is also appropriate for introductory professional development courses for ICAN firms, ACCA's firms, internal auditors and government auditors.

The primary emphasis in this text is on the Forensic Accounting decision making process in both detecting and management of fraud. We believe that the most fundamental concepts in forensic accounting relate to the intersection between detection/management of fraud, accounting, law, and auditing.

Although, forensic accounting is a new subject, it students of auditing and accounting understand the objectives to be accomplished in a firm: fraud management area, the circumstances of the organization, and decision to be made, they should be able to determine the appropriate

evidence to gather and how to evaluate the evidence obtained.

Thus, as the rule of this book reflects, our purpose is to integrate the most important concepts of forensic accounting, including key provisions of CAMA 1990 and the related accounting standards SASs in a logical manner to assist students in understanding forensic decision making and evidence accumulation in today's complex fraud detection environment. For example, internal control is integrated into each of the chapters dealing with particular functional area and is related to tests of controls and substantive test of transactions that are performed in both fraud detection and management and use of investigation, tests of control and substantive test of transactions are in turn related to the test of details and of financial statement balances for the areas; and audit sampling is applied (Nigerian Auditing Standard 19 (ED)) to the accumulation from the perspective of Legal framework and internal control issues are integrated throughout the chapters.

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ABOUT THE AUTHORS

Dick .O. Mukoro, Auditing and Investigation Lecturer Covenant University.

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