



Fraud Examination and Prevention

By *W. Steve Albrecht, Chad O. Albrecht*

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Recent headlines regarding Enron and others spotlight the need for fraud prevention - in both business and private entities. Hundreds of thousands of incidents occur each year because of poor or inadequate accounting and financial control and security. Written by one of the foremost experts in the area of forensic accounting, this innovative book teaches companies and professionals how to reduce fraud losses - and how to effectively work to eliminate future frauds. It offers comprehensive coverage of fraud detection, warning signs, technology tools, investigation techniques (for auditors, security personnel and managers), financial statement screening, fraud risk in e-commerce, pro-active fraud risk and much more. The cost of fraud can be devastating. Fraud Examination and Fraud Prevention is an invaluable resource to accountants, financial officers, managers, business owners, attorneys, auditors and many others.

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Editorial Review

About the Author

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. After teaching at Stanford and the University of Illinois, he came to BYU in 1977, where he was the associate dean of the Marriott School until 2008. He is past President of the American Accounting Association, the Association of Certified Fraud Examiners, Beta Alpha Psi and the Accounting Program Leadership Group. Until recently, he served as the U.S. representative on the International Federation of Accountants Education Committee and as a trustee of the Financial Accounting Foundation. Dr. Albrecht has done extensive research on business fraud and ethics, which has resulted in the publication of over one hundred articles in professional and academic journals, several awards, and having one of the headquarters of the Association of Certified Fraud Examiners named after him. He is the author or co-author of 20 books or monographs. Dr. Albrecht has received numerous awards and honors for excellence in scholarship and teaching, including BYU's highest faculty honor, the Karl G. Maeser Distinguished Faculty Lecturer Award. He was also chosen as one of the 100 most influential accounting professionals in the United States by ACCOUNTING TODAY magazine on 5 occasions. Dr. Albrecht has consulted with numerous organizations, including Fortune 500 companies, major financial institutions, the United Nations, FBI, and other organizations, and has been an expert witness in over 35 major fraud cases. Dr. Albrecht is married to the former LeAnn Christiansen and they have six children and sixteen grandchildren.

Chad O. Albrecht has written and researched heavily in the use of computer in fraud detection. Chad Albrecht will receive his Ph.D. from ESADE Business School (Barcelona, Spain) in June 2008. Chad Albrecht's research focuses on global management, corruption, and fraud from an organizational perspective. This research addresses how fraud is perceived and perpetrated across cultures. Chad Albrecht's research has been published in THE JOURNAL OF FORENSIC ACCOUNTING, JOURNAL OF DIGITAL FORENSICS, SECURITY, AND LAW, SECURITY MANAGEMENT, as well as other outlets. Chad Albrecht's research findings have been reported in THE TIMES of London as well as other newspapers. Chad currently teaches fraud detection and prevention classes at ESADE Business School and La Salle--Universidad Ramon Llull in Barcelona, Spain. Chad holds the prestigious ISGOC grant from the Government of Catalonia and serves as the president of the ESADE Doctoral Society.

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