

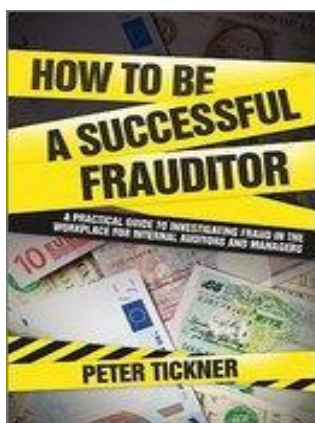
# FEATURED LIBRARY BOOKS OF THE MONTH

CHECK OUT NOTABLE BOOKS ON POPULAR TOPICS FROM THE **HONG KONG INSTITUTE OF CPAs LIBRARY** AND KEEP UP-TO-DATE.

## THIS MONTH'S TOPIC

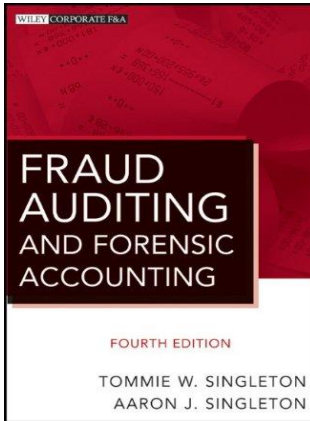
### **Forensic Accounting**

**Title:** How to be a successful frauditor : a practical guide to investigating fraud in the workplace for internal auditors and managers  
**Author:** Peter Tickner  
**Publisher:** Chicheste : John Wiley & Sons  
**Year of Publication:** 2010  
**Call No.:** HV8079 .F7 T53 2010



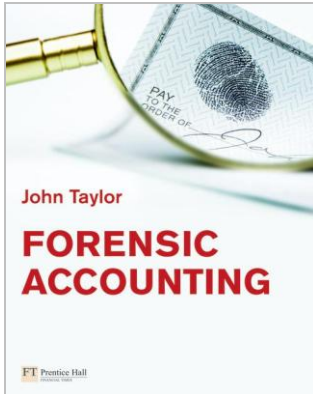
- ◆ Drawing on the experiences of the author, including his role in a number of high profile cases at two organizations at the heart of government, the Treasury and the Metropolitan Police, the book is peppered with real life examples and case studies of the 'frauditor's' experiences. Readable, and written to de-bunk the mysteries of fraud investigation, the title can help readers to develop skills in effective fraud detection and investigation. It shows how anyone who finds they need to investigate a fraud at work can conduct a successful investigation and maximize their chances of recovering stolen money.
  
- ◆ Chapters of the book include:
  - Understanding fraud
  - Planning and managing
  - Investigation techniques
  - Fraud types
  - Getting the right result
  - Fraud in context

**Title:** Fraud auditing and forensic accounting  
**Author:** Tommie W. Singleton, Aaron J. Singleton.  
**Publisher:** Hoboken, N.J. : John Wiley & Sons  
**Edition** 4th ed.  
**Year of Publication:** 2010  
**Call No.:** HV8079 .W47 F73 2010



- ◆ Inside *Fraud Auditing and Forensic Accounting*, you will find step-by-step keys to fraud investigation as well as the most current methods for dealing with financial fraud within your organization. It presents chapters devoted to fraud response and to the physiological aspects of the fraudster, and a closer look at how forensic accountants get their job done. Besides, the title covers Computer-Assisted Audit Tools (CAATs) and digital forensics as well as technological aspects of fraud auditing and forensic accounting. Fraud schemes and industry-tested methods for dealing with fraud are also discussed.
  
- ◆ Chapters of the book include:
  - Background of fraud auditing and forensic accounting
  - Fraud principles and schemes
  - Red flags
  - Fraud risk assessment and prevention
  - Fraud detection and response
  - Computer crime
  - Fraud and the accounting information system
  - Gathering evidence
  - Cyber forensics
  - Obtaining and evaluating nonfinancial evidence in a fraud examination
  - General criteria and standards for establishing an expert witness's qualifications
  - The legal role and qualifications of an expert witness
  - Effective tactics and procedures for the expert witness in court
  - Fraud and the public accounting profession

**Title:** Forensic accounting  
**Author:** John Taylor  
**Publisher:** Harlow, England : Financial Times/Prentice Hall  
**Year of Publication:** 2011  
**Call No.:** HV8079 .F7 T39 2011



◆ *Forensic Accounting* is the only textbook on forensic accounting specifically written to cover UK business practice. The book offers a detailed explanation of the process for defending against and investigating fraud within the country, considering the legal and corporate governance framework in which fraudsters operate and the psychology of their behaviour. It also covers non-fraud aspects of a forensic accountant's work, such as litigation support, dispute resolution, quantifying damages or compensation claims, and acting as an expert witness. The author emphasizes the power of computer-based investigation through the use of data and how organizational culture influences corrupt behaviour and the action of individual fraudsters.

- ◆ Chapters of the book include:
- The development of corporate governance
  - The role of the auditors
  - The legal context
  - The role of the organization
  - The psychology of fraud
  - Defining and identifying fraud
  - Fraud risk management
  - Internal control
  - Risk management and IT systems
  - The approach to investigation
  - Investigating frauds against the organization
  - Management fraud
  - The use of IT in fraud investigation
  - Valuation of business and marital assets
  - Claims
  - The forensic accountant as expert witness