DESCRIPTION

Accountants have historically had an important role in the detection and deterrence of fraud. As Joe Wells’ *Principles of Fraud Examination 4th Edition* illustrates, fraud is much more than numbers; books and records don’t commit fraud – people do. Widely embraced by fraud examination instructors across the country, *Principles of Fraud Examination, 4th Edition, by Joseph Wells*, is written to provide a broad understanding of fraud to today’s accounting students – what it is and how it is committed, prevented, detected, and resolved. This 4th edition of the text includes a chapter on frauds perpetrated against organizations by individuals outside their staff—a growing threat for many entities as commerce increasingly crosses technological and geographical borders.

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NEW TO EDITION

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A new chapter on frauds perpetrated against organizations by individuals outside their staff has been added to the text.

- All of the statistics in the text have been updated to include the most recent ACFE findings.

- New material has been added to reflect the increasing use of electronic payments and other technology in fraud schemes.

- The text has been updated to reflect all new and revised accounting standards and laws.

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**FEATURES**

- Joseph Wells is the authority on fraud examination, has written 22 books, and lectured to tens of thousands business professionals providing the most trusted up-to-date resource for your course.

- This easy to use textbook covers fraud into three main categories: asset misappropriation, corruption, and fraudulent statements. From the three main categories, several distinct schemes are identified and classified.

- Readers learn key prevention, detection and investigation strategies

- **Each chapter material contains a Case Study** and has essential terms, questions, and discussion issues to help students understand and retain the material.

- This book is available as a Wiley E-Text at 50% off the printed textbook. E-textbooks offer the complete content of the printed textbook on the device of your preference—computer, iPad, tablet, or smartphone—giving you the freedom to read or study anytime, anywhere.

- Accounting Weekly Updates: www.wileyaccountingupdates.com. Every week brings you the latest news relevant to your Accounting course. Password only available to current users.