



Fair Value Accounting Fraud: New Global Risks and Detection Techniques

Gerard M. Zack

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Essential guidance on the new fair value rules for accounting managers, auditors, and fraud investigators

Fair Value accounting is emerging as the next prime opportunity for financial statement fraud. Explaining the many complex applications of fair value accounting in the preparation of financial statements, *Fair Value Accounting Fraud* offers timely guidance on an up-and-coming issue as U.S. and international accounting rules pertaining to the use of fair value accounting continue to change.

You'll find discussion of

- U.S. GAAP and IFRS rules on fair value accounting issues, highlighting the areas most vulnerable to fraud
- Explanations of 75 categories of fair value accounting fraud schemes
- Fraud risk checklist that you can put to immediate use
- Practical detection techniques useful for auditors, investigators and others who rely on financial statements
- Expert advice from Gerard Zack, CFE, CPA, author of *Fraud and Abuse in Nonprofit Organizations: A Guide to Prevention and Detection*

Comparing US accounting standards to International Financial Reporting Standards-thereby making this book useful worldwide- *Fair Value Accounting Fraud* helps you understand the new rules and develop new auditing and investigative techniques to enable you to detect potential fraud.

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