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CaseWare Working Papers is highly flexible engagement software that provides you with everything you would expect from an assurance and reporting tool plus much, much more! Engagements are planned, performed and reviewed entirely on screen, completely eliminating paper. Overview. Features.

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Over the years, irresponsible business practices have resulted in industrial waste, which is negatively impacting the environment. As a result, it is imperative to develop new solutions to reverse the damage. *Collective Creativity for Responsible and Sustainable Business Practice* is an authoritative reference source for the latest scholarly research on the elimination of environmental degradation through new discoveries and opportunities provided by collective creativity. Featuring extensive coverage across a range of relevant perspective and topics, such as sustainable business model innovation, social marketing, and education and business co-operatives, this comprehensive and timely publication is an essential reference source for business leaders, managers, academics, and community leaders seeking current research on sustainable management practices.

Detect fraud faster—no matter how well hidden—with IDEA automation *Fraud and Fraud Detection* takes an advanced approach to fraud management, providing step-by-step guidance on automating detection and forensics using CaseWare's IDEA software. The book begins by reviewing the major types of fraud, then details the specific computerized tests that can detect them. Readers will learn to use complex data analysis techniques, including automation scripts, allowing easier and more sensitive detection of anomalies that require further review. The companion website provides access to a demo version of IDEA, along with sample scripts that allow readers to immediately test the procedures from the book. Business systems' electronic databases have grown tremendously with the rise of big data, and will continue to increase at significant rates. Fraudulent transactions are easily hidden in these enormous datasets, but *Fraud and Fraud Detection* helps readers gain the data analytics skills that can bring these anomalies to light. Step-by-step instruction and practical advice provide the specific abilities that will enhance the audit and investigation process. Readers will learn to: Understand the different areas of fraud and their specific detection methods Identify anomalies and risk areas using computerized techniques Develop a step-by-step plan for detecting fraud through data analytics Utilize IDEA software to automate detection and identification procedures The delineation of detection techniques for each type of fraud makes this book a must-have for students and new fraud prevention professionals, and the step-by-step guidance to automation and complex analytics will prove useful for even experienced examiners. With datasets growing exponentially, increasing both the speed and sensitivity of detection helps fraud professionals stay ahead of the game. *Fraud and Fraud Detection* is a guide to more efficient, more effective fraud identification.

"Over the last few decades businesses in Australia and around the world have been utterly transformed by powerful information technologies, from the PC and the internet to email and cellular phones - to the extent that a new type of economy is said to have been created: the 'Now Economy' which is characterised by 24/7/365 globalised operations, customer interaction and management decision making. By contrast, the way in which these entities are audited has not experienced an equivalent evolution. Over the last century, external auditors have tended to examine an entity only once a year and listed entities themselves only report quarterly in many parts of the world and half yearly in Australia, even though the capability exists for both reporting and auditing on a much timlier basis. The emerging field of Continuous Assurance attempts to better match internal and external auditing practices to the reality of the IT-enabled entity in order to provide stakeholders with more timely assurance. The dramatic collapse of leading banks around the world makes it all the more important that external and internal auditors take full advantage of modern technology to provide shareholders and managers with the most timely and relevant assurance."--P. 7.

With approximately 44,000 users in the U.S. and Canada, as well as 42,000 in Europe, IDEA software has become a leading provider of data analysis software for use by auditors and accountants. Written to provide users with a quick access guide for optimal use of IDEAScript, *Mastering IDEAScript: The Definitive Guide* is IDEA's official guide to mastering IDEAScript, covering essential topics such as *Introducing IDEAScript*, *Understanding the Basics of IDEAScript Editor*, *Designing Structured Applications*, *Understanding IDEA Databases* and much more. For auditors, accountants and controllers.

A powerful new tool for all forensic accountants, or anyone who analyzes data that may have been altered Benford's Law gives the expected patterns of the digits in the numbers in tabulated data such as town and city populations or Madoff's fictitious portfolio returns. Those digits, in unaltered data, will not occur in equal proportions; there is a large bias towards the lower digits, so much so that nearly one-half of all numbers are expected to start with the digits 1 or 2. These patterns were originally discovered by physicist Frank Benford in the early 1930s, and have since been found to apply to all tabulated data. Mark J. Nigrini has been a pioneer in applying Benford's Law to auditing and forensic accounting, even before his groundbreaking 1999 Journal of Accountancy article introducing this useful tool to the accounting world. In Benford's Law, Nigrini shows the widespread applicability of Benford's Law and its practical uses to detect fraud, errors, and other anomalies. Explores primary, associated, and advanced tests, all described with data sets that include corporate payments data and election data. Includes ten fraud detection studies, including vendor fraud, payroll fraud, due diligence when purchasing a business, and tax evasion. Covers financial statement fraud, with data from Enron, AIG, and companies that were the target of hedge fund short sales. Looks at how to detect Ponzi schemes, including data on Madoff, Waxenberg, and more. Examines many other applications, from the Clinton tax returns and the charitable gifts of Lehman Brothers to tax evasion and number invention. Benford's Law has 250 figures and uses 50 interesting authentic and fraudulent real-world data sets to explain both theory and practice, and concludes with an agenda and directions for future research. The companion website adds additional information and resources.

Several administrations have adopted electronic fiscal devices (EFDs) in their quest to combat noncompliance, particularly as regards sales and the value-added tax (VAT) payable on sales. The introduction of EFDs typically requires considerable effort and has costs both for the administration and for the taxpayers that are affected by the requirements of the new rules. Despite their widespread use, and their considerable cost, EFDs can only be effective if they are a part of a comprehensive compliance improvement strategy that clearly identifies risks for the different segments of taxpayers and envisages measures to mitigate these risks. EFDs should not be construed as the "silver bullet" for improving tax compliance: as with any other technological improvement the deployment of fiscal devices alone cannot achieve meaningful results, whether in terms of revenue gains or permanent compliance improvements.

Continuous Auditing provides academics and practitioners with a compilation of select continuous auditing design science research, and it provides readers with an understanding of the underlying theoretical concepts of a continuous audit, ideas on how continuous audit can be applied in practice, and what has and has not worked in research.

In the first edition of this landmark book, business loyalty guru Fred Reichheld revealed the question most critical to your company's future: "Would you recommend us to a friend?" By asking customers this question, you identify detractors, who sully your firm's reputation and readily switch to competitors, and promoters, who generate good profits and true, sustainable growth. You also generate a vital metric: your Net Promoter Score. Since the book was first published, Net Promoter has transformed companies, across industries and sectors, constituting a game-changing system and ethos that rivals Six Sigma in its power. In this thoroughly updated and expanded edition, Reichheld, with Bain colleague Rob Markey, explains how practitioners have built Net Promoter into a full-fledged management system that drives extraordinary financial and competitive results. With his trademark clarity, Reichheld:

- Defines the fundamental concept of Net Promoter, explaining its connection to your company's growth and sustained success
- Presents the closed-loop feedback process and demonstrates its power

to energize employees and delight customers • Shares new and compelling stories of companies that have transformed their performance by putting Net Promoter at the center of their business Practical and insightful, *The Ultimate Question 2.0* provides a blueprint for long-term growth and success.

The book explores the developing challenges and opportunities within the business and finance world which are likely to impact the accounting profession in the near future. It outlines a number of approaches to ensure that the accountants of the future are equipped with a useful awareness of some of the key topic areas that are quickly becoming a reality and helps bridge the gap between academia and practice. The chapters are standalone introductory pieces to provide useful pr é cis of key topics and how they apply to the accounting profession in particular. It aims to deliver key readings on ‘ hot topics ’ not addressed in other texts which the accounting profession is tackling or are likely to tackle soon. Hence the book provides accounting students and researchers a solid grounding in a broad range of highly relevant non-technical accounting themes, looking at the bigger environment in which future accountants will be operating, involving considerations of strategic corporate governance issues and highlighting competences beyond the standard technical accounting skill sets.

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