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# Auditing A Business Risk Approach 8th Edition

**Burton S. Kaliski**



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**Syracuse Journal of International Law and Commerce** ,2011    **The Review of Business Information Systems** ,2006    **Jurnal ekonomi** ,2007    *CFM Review* Irvin N. Gleim, Dale L. Flesher, 2001    CMA/CFM Review Irvin N. Gleim, Dale L. Flesher, 2002    **Journal of Business Research** ,2007    **Subject Guide to Books in Print** ,2001    **The British National Bibliography** Arthur James Wells, 2009    *Enhancing the Auditor's Fraud Detection Ability* Maria Krambia-Kapardis, 2001 There has been much debate about the auditor's role in fraud detection Since auditors lack sufficient skill and experience to have a reasonable chance of detecting fraud it is argued they should look to other disciplines for useful knowledge This book draws on criminology psychology and sociology to put forward a model of fraud aetiology which was tested in a study of major fraud offenders Attention then focuses on a survey of auditor's experience in detecting material irregularities in the financial statements which tested the usefulness of an eclectic fraud detection model that includes the fraud aetiology model as one of its components

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