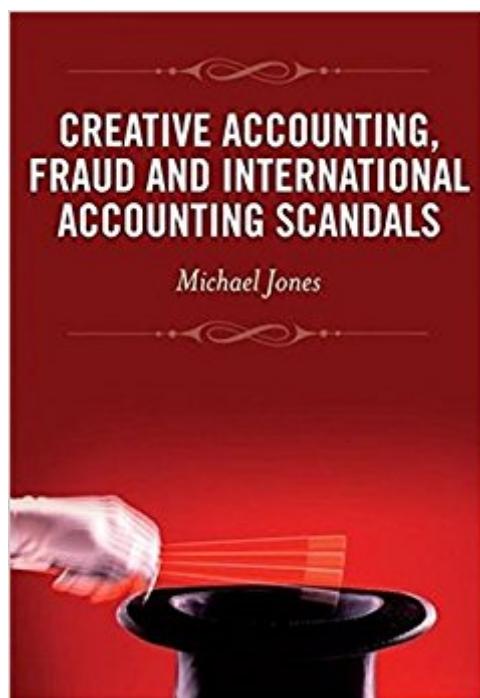


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# Creative Accounting, Fraud And International Accounting Scandals



## **Synopsis**

Business scandals are always with us from the South Sea Bubble to Enron and Parmalat. As accounting forms a central element of any business success or failure, the role of accounting is crucial in understanding business scandals. This book aims to explore the role of accounting, particularly creative accounting and fraud, in business scandals. The book is divided into three parts. In Part A the background and context of creative accounting and fraud is explored. Part B looks at a series of international accounting scandals and Part C draws some themes and implications from the country studies.

## **Book Information**

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## **Customer Reviews**

"AS A JOURNALIST I must confess I don't usually read the accounting books that drop onto my desk on a weekly basis but Michael Jones' hefty tome - Creative Accounting, Fraud and International Accounting Scandals - is different. Indeed, it is a rare thing in this sector, a real page turner." (Accountancy Age, November 2010)

Flexibility, exploiting loopholes, or deliberate fraud? Mike Jones provides a thorough and understandable pedagogic framework of explanation based on case studies and informed by research. Drawing on international expertise from colleagues he brings out lessons to be learned from case studies, including the most recent global financial crisis. The central story is based on greed and a belief in not being found out, facilitated by accounting devices of overstated income. Omitted expenses, fictitious assets and hidden liabilities. Pauline Weetman, Professor of

Accounting, University of Edinburgh Business School. As with many things, the devil is in the detail. This is particularly so in the case of creative and fraudulent accounting, and Jones and his contributors provide the necessary detail by a careful selection of instructive cases. They are also clear about the fraudsters' objectives, the regulatory framework and provide the necessary historical context as to how the current state of the art has derived and, because of this, why it may be different across countries. The result is not only a particularly useful but interesting examination of an important subject.

I needed this book for a paper I was doing. Thank you for having it. It really helped me and was very informative.

I've read only two chapters of this book at Loughborough University's library and i couldn't wait to buy it and keep it for myself. This book tackled creative accounting and fraud in a very simple way that i've never read before. I am encouraging everyone interested in the fraud area to buy this book. I've already placed my order and hope it will come soon and in a good condition.

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