
Contents

Part I A General Overview of Fraud

- 1 Reporting Fraud Using the Fraud-Free Company Model: A Case for the SMEs in Emerging Economies?** 3
Kıymet Tunca Çalıyurt
- 2 Fraud Detection and Forensic Accounting** 19
Fatma Ulucan Özkul and Ayşe Pamukçu
- 3 A Critical Analysis of the Effects of Measurements on International Company Scandals: The Fraud Act** 43
Nermin Çıtak
- 4 Forensic Accounting for Financial Malpractices in Developing Countries: An Analytical Review of the State of the Art** 65
Abubakar S. Kasum
- 5 The Double-Way Interrelationship Between the Shadow Economy and the Economic Growth (GDP Rate)** 75
Alexandru Trifu
- 6 What is Hawala? An Introduction to the Multi-Billion Dollar Informal Value Tranfer System** 85
M. Nauman Farooqi

Part II Country Specific Cases from Emerging Economies

- 7 Fraud as a Distinctive Part of Management Mistakes in Countries in Transition** 99
Drago Dubrovski
- 8 Corporate Fraud: Auditors' and Managerial Liability** 115
Harpreet Kaur
- 9 The Effect of Corruption on Country-Level Investment: The Case of Pakistan** 133
Raheel Gohar, Muhammad Shariq, and Fazli Azim

Part III Fraud from Two Professional Perspectives

- 10 Fraud in Modern Banking: Highlights on Online Internet Banking Fraud** 149
Asli Yüksel Mermod
- 11 Fraud in Marketing and Consumption Practices** 163
Ülkü Yüksel

Part IV Concluding Remarks

- 12 Emerging Fraud: The Summing Up** 179
Samuel O. Idowu
- Index** 183

Emerging Fraud

Fraud Cases from Emerging Economies

Caliyurt, K.; Idowu, S.O. (Eds.)

2012, XXVI, 186 p., Hardcover

ISBN: 978-3-642-20825-6