

<<法务会计>>

图书基本信息

书名：<<法务会计>>

13位ISBN编号：9787811226256

10位ISBN编号：7811226251

出版时间：2009-3

出版时间：东北财经大学出版社有限责任公司

作者：（美）霍普伍德 等著，张苏彤 改编

页数：417

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前言

法务会计是一门涉及将会计资料用于法庭作证或辩论，以解决有关法律问题的科学。

法务会计最初产生于20世纪40年代的美国。

21世纪初以来，随法务会计师在协助英国政府调查"安然"、"世通"等大公司财务丑闻中独特作用的发挥，法务会计受到美国政府的广泛重视。

法务会计师被人们称为能够看到数字背后"猫腻"的"警犬"，赢得了人们的广泛尊敬与赞许。

近年来，法务会计在美国、英国、加拿大、澳大利亚等西方发达国家得到了快速的发展，法务会计被人们认为是本世纪最为热门的行业之一。

目前，在包括"四人"在内的100家顶尖的会计师事务所中，有超过75%的会计师事务所提供了法务会计的服务。

近年来，商业欺诈与职务犯罪已经成为困扰各国经济的一大问题。

尽管欺诈舞弊造成的损失尚无确切的统计数字，但是据美国注册舞弊审核师协会2008年反映职务欺诈与滥用的wells报告，2007年，美国由于职务欺诈与滥用带来的损失估计占到了国内生产总值的7%，达到9940亿美元。

而更为重要和令人担忧的是这些欺诈还在不断蔓延和扩大。

在我国，反商业欺诈也受到了政府的高度重视。

2005年3月20日，国务院办公厅发布了《关于开展打击商业欺诈专项行动的通知》，其中在"探索建立反商业欺诈长效机制"方面，提出了"加强综合监管"的任务。

2007年7月8日，中国最高人民法院、最高人民检察院联合发布了《关于办理受贿刑事案件适用法律若干问题的意见》，明确了"收受干股""期权寻租"等10种市场经济条件下的新类型受贿刑事案件法律适用问题的具体意见，进一步彰显了我国反腐败反商业贿赂的决心与勇气。

而法务会计所提供的一套理论和技术方法，正是对商业欺诈与舞弊进行预防、识别、发现与调查所必不可少的手段。

近些年来，随着涉及财务问题的贪污腐败、商业贿赂、财务舞弊、职务犯罪、白领犯罪、洗黑钱等经济犯罪的大量出现，我国对法务会计理论与实务的研究、法务会计的教育与培训、法务会计调查与诉讼支持业务的提供已经有了越来越强烈的需求。

据了解，我国的公安、检察、法院、律师事务所、审计部门以及党的纪律检查部门对法务会计人才以及法务会计服务活动都有了强烈的需求，他们迫切需要既懂法，又掌握会计审计的技术方法，能查账，会审计，知晓诉讼程序，掌握证据规则的复合型人才。

为了满足社会对法务会计人才的需求，我国的一些高等院校（包括中国政法大学、复旦大学、中国计量学院、云南财经大学、渤海大学、浙江财经学院等）相继创办了法务（司法）会计专业或面向在校会计学或法学专业的学生开设了法务会计课程，受到了广泛的欢迎。

目前，我国的法务会计教育尚在起步时期，相关的教学研究与教材建设也处于尝试与摸索之中。

我国的法务会计的教学与培训急需一批能够与国际法务会计教育接轨，全面涵盖法务会计学科所涉及的各个领域，简洁实用。

能够满足各教学环节需要的高水平的教科书。

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内容概要

本书具有如下显著特点： 1.全面涵盖了法务会计学科所涉及各个相关领域的内容。本书不像其他同类型书籍那样主要讨论审计与财务报表问题，而是将焦点集中在大量发生的民事或刑事会计舞弊及其相关活动上.从虚假的商业估价和雇主舞弊到信息安全和反恐。

2.针对非会计专业人士的需要.提供了会计信息系统和审计学的基础性的知识内容。

3.全面覆盖了与会计相关的刑事司法系统的内容，包括法证科学、有组织犯罪、诉讼支持和专家证人。

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作者简介

威廉姆·S.霍普伍德，威廉姆·S.霍普伍德是佛罗里达大西洋大学会计学教授，曾获佛罗里达大学会计学硕士和博士学位。

他曾先后担任伊利诺伊大学厄巴纳-香槟分校副教授、佛罗里达州立大学教授以及休斯敦大学阿瑟·安德森席位教授。

他在The Accounting Review、Journal of Accounting Research和其他主要会计期刊上发表了大量文章。

书籍目录

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章节摘录

Great care and discipline must be exercised, for any mistakes are likely to lead to irreversible loss of evidence. Step 1 : Size Up the Situation In sizing up the situation, ask questions such as these : What type of incident is being investigated ?

who are the likely perpetrators, and how sophisticated are they ?

which computers were likely used or affected ?

When did the incident probably happen ?

The answers to each of these questions should be recorded in the forensic professional's notes. How the questions are answered will affect how the investigator proceeds. The seriousness of the matter and the sophistication of the perpetrator (s) will have the largest impact on the approach taken. If the matter is already known to be serious, consideration should be given to immediately restricting access to the suspected computers and relevant areas, and the issue should be discussed with law enforcement authorities, who could bring in criminalists to process the crime scene. The forensic professional should never contaminate a likely police crime scene. Of course, the forensic accountant or computer forensic specialist could already be a member of law enforcement, in which case the investigation will proceed after processing the crime scene if necessary. The degree of the perpetrator's sophistication is important because it suggests possible countermeasures that she could have put in place. Some possible countermeasures are physical booby traps inside the computer, software-based self-destruct systems, and encryption. The more sophisticated the perpetrators, the more likely it is that these countermeasures are in place. The likelihood of countermeasures affects the degree of sophistication applied to the investigation. As a general rule, the most sophisticated available investigatory methods should be used unless there is good reason to believe that unsophisticated perpetrators are involved. Step 2 : Log Every Detail The forensic professional should keep an accurate log of every step followed. It should contain precise details, including names, dates, times, and computer serial numbers. Step 3 : Conduct the Initial Survey In conducting the initial survey, the forensic professional must immediately secure the site, including any offices and computers that could be relevant to the investigation. It is also necessary to secure any computer servers, video security camera recordings, computerized phone records, centralized e-mail databases, relevant paper files, and so on. The objective in securing the site is to restrict access to it to those participating in the investigation ; it is especially important to deny access to possible suspects. Any relevant computers and the immediate sites around them should be photographed. Items of possible interest, such as sticky notes containing passwords, computer disks and so on, should be photographed individually with number cards placed next to them. Each item should be logged in the forensic specialist's notebook with the date, time, and item number. In situations judged to be serious enough, all investigators should wear plastic gloves during the on-site investigation to avoid damaging possible evidence. Items collected should be placed into tamper-proof evidence bags. These bags contain various features including serialized control numbers, removable receipts with control numbers, tamper-proof seals, and chain-of-custody listings. Step 4 : Assess the Possibility of Ongoing Undesirable Activity If at the time of the investigation the computer could still be involved in some crime or other activity of interest.

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