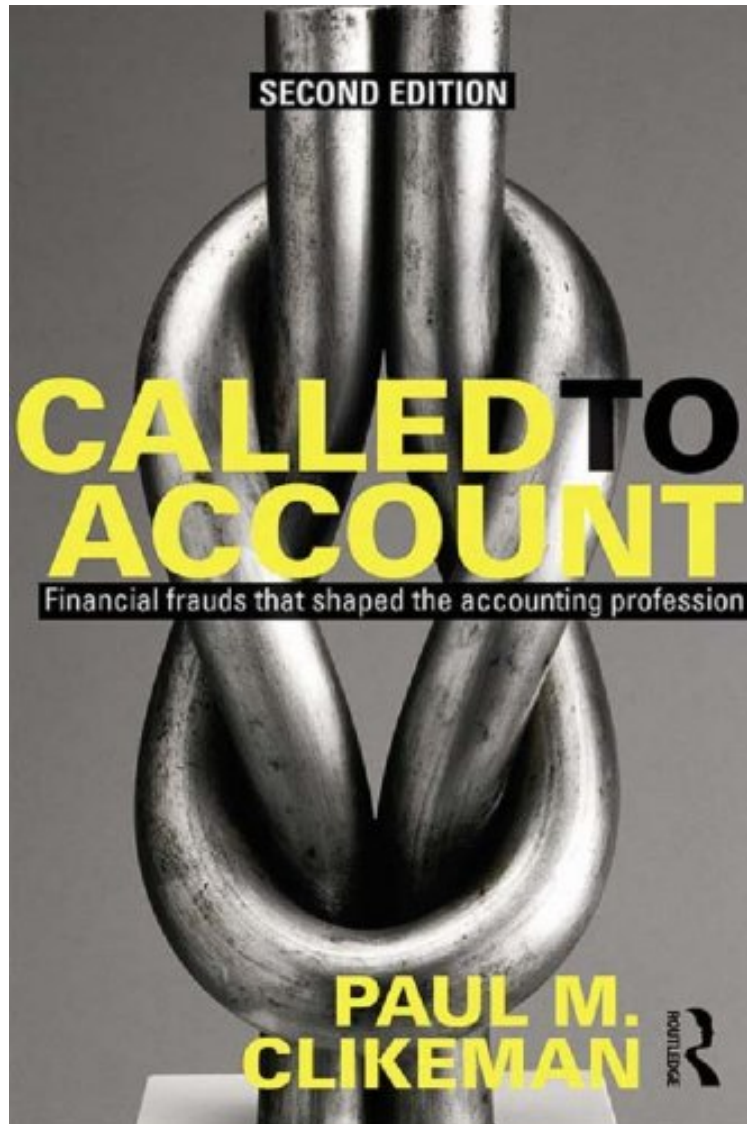


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# Called to Account: Financial Frauds that Shaped the Accounting Profession

*Paul M. Clikeman*

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**Paul M. Clikeman : Called to Account: Financial Frauds that Shaped the Accounting Profession** before purchasing it in order to gauge whether or not it would be worth my time, and all praised Called to Account: Financial Frauds that Shaped the Accounting Profession:

3 of 5 people found the following review helpful. Defective book By Susan M Cole The book was defective. My daughter needed it for a course for her Masters in Accountancy. She had to borrow a book to get what she needed and was inconvenienced having to do that even though we paid for her own book. The book is correct until chapter 10

when the page number jumps from 86 to 55, then the next chapter is a repeat of chapter 8 then 9 and 10 again. After that the 2nd chapter ten jumps from page 86 to 119.0 of 0 people found the following review helpful. Great history of auditingBy B. W. MayhewI really like this book. I use it in my advance auditing class as a combination of audit history and cautionary tale. Paul does a great job summarizing some of the most influential auditing scandals and their resulting impact on the profession. The book carefully balances the underlying intrigue of the scandals with enough of the technical details to enable the reader to understand what happened. The chapters are short and very readable. The book is particularly helpful in teaching students the evolution to today's government regulated audit. There are those who want us to believe the Sarbanes-Oxley Act was a knee jerk reaction. Through the telling of these cases, the author makes a compelling case that the auditor- client relationship is a significant challenge to the higher ideals of auditing. One that has progressively led to more governmental oversight in an attempt to find the right balance where investors receive the unbiased information they need at a reasonable cost to the company.I highly recommend this book to those who believe in some golden era of auditing where all auditors were pure as the driven snow. That said, we must always be careful to remember that these are the more spectacular cases, and do not necessarily reflect "norms" of audit practice.2 of 12 people found the following review helpful. ShippingBy Patrick RumplerThe product was not on time, and as a result I received the product very late. Was very inconvenient to me, especially when I was expecting to have it at a certain date

Selected as an Outstanding Academic Title by Choice Magazine in 2014!Called to Account takes a broad perspective on how financial frauds have shaped the public accounting profession by focusing on cases of fraud around the globe. Ever entertaining and educational, the book traces the development of the accounting standards and legislation put in place as a direct consequence of these epic scandals.The new edition offers updated chapters on ZZZZ Best and Arthur Andersen, plus new chapters devoted to Parmalat, Satyam, and The Great Recession. Through stories like Barry Minkow's staged constructions sites and MiniScribers' fake inventory number generating computer program, "Cook Book", students will learn that fraud is nothing new, and that financial reform is heavily influenced by politics. With discussion questions and a useful chart showing instructors and students how each chapter illustrates the topics covered in other textbooks, Called to Account is the ideal companion for any class in auditing, advanced accounting or forensic accounting.

"Called to Account has been a wonderful addition to my graduate fraud class for several years. The students love Clikeman's presentation style, with his rich development of the characters driving the frauds. Readers gain a deep understanding of the cycle of fraud and reform that has produced the financial reporting system we see today. With the addition of the Parmalat and Satyam cases, the second edition adds another rich cycle to the story. I highly recommend this book — your students will be entertained and enlightened!" - Dana Hermanson, Kennesaw State University "Called to Account provides an outstanding, historical perspective on how financial frauds and other important events have shaped the U.S. accounting profession. And the individual case studies covering most of the largest frauds in recent history are both informative and enjoyable to read. As a supplement for an auditing textbook to bring more realism to particular issues, or simply as a great read on how the accounting profession has evolved to its present state, I highly recommend this excellent book." - Dennis Beresford, Ernst Young Executive Professor, University of Georgia, and Former Chairman of FASB, USA "Called to Account by Paul Clikeman is one of the all-time best auditing textbooks. Clikeman does an excellent job describing the history of the U.S. auditing profession using the major audit failures. First, he presents some narrative and discussion on the state of the audit profession and then he presents several audit failures. Students are able to see the evolution of the audit profession, and their reactions have been very favorable. Students leave the class with a clear understanding of what can happen if they mechanically perform audits and don't use professional judgment." - Douglas Zeigenfuss, Old Dominion University "I have used the Called to Account text in my graduate auditing class since its date of original publication. The text has been the impetus for a lot of rich class discussion and students invariably comment in teaching evaluations that the text was one of their favorite aspects of the class. They definitely appreciate the context it provides for understanding how the accounting profession has evolved through scandal and regulation. I can't wait to incorporate the 2nd edition and its new content into my course." - Susan H. Ivancevich, University of North Carolina Wilmington, USA "Clikeman has done a superb job of presenting the evolution of accounting through the masterfully told accounts of 16 of the most famous financial frauds. Starting with the Ivar Kreuger matchstick fraud of the early 20th century, Clikeman takes the reader through the major eras of the profession's history, revealing how specific financial scandals provided the stimulus for many key professional, legislative, and regulatory developments. Summing Up: Essential." - F. A. Marino, Assumption College, USA | review published in the Choice (February 2014 Vol. 51 No. 06)About the AuthorPaul M. Clikeman is Associate Professor of Accounting at the E. Claiborne Robins School of Business at the University of Richmond, USA.