Indicators of Fraud Detection Proficiency and Their Impact on Auditor Judgments in Fraud Risk Assessments and Audit Plan Modifications

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> Hammersley, J.S. 2011. A Review and Model of Auditor Judgments in Fraud-Related Planning Tasks. *Auditing: A Journal of Practice & Theory* 30 (4):101-128.

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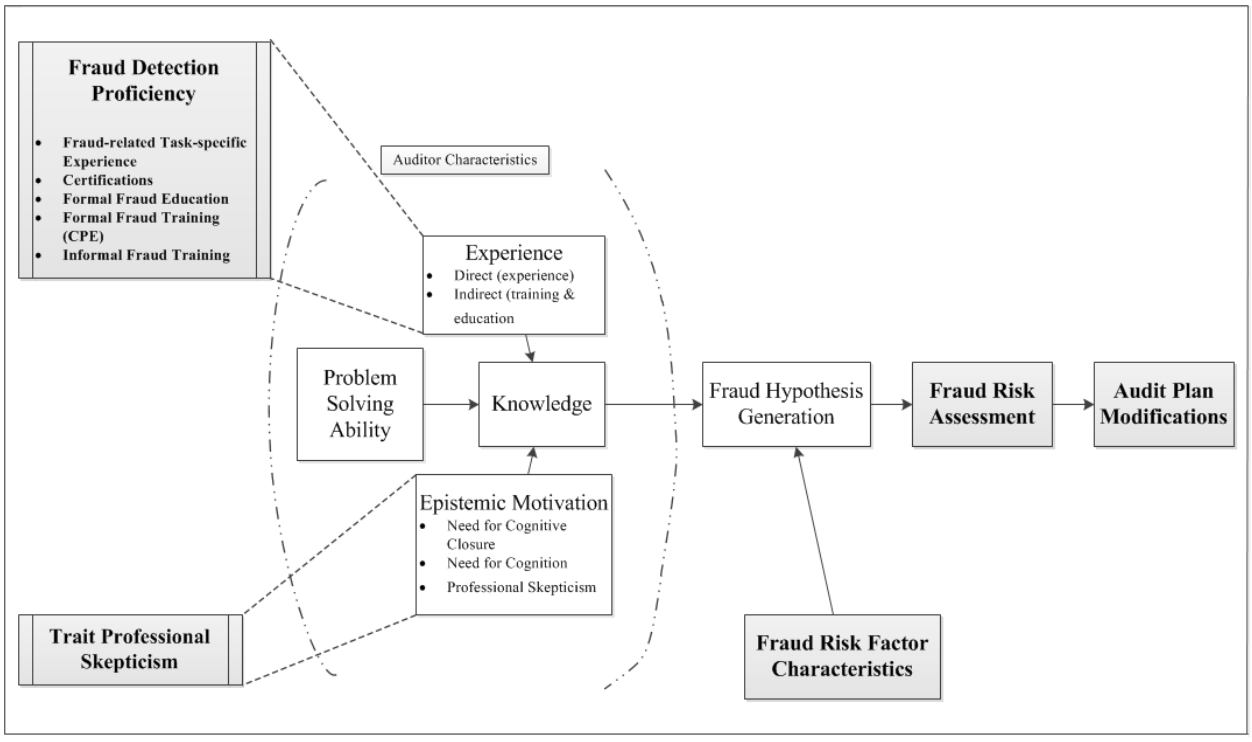

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