

ABSTRACT

This present dissertation work aims to identify the causes behind corporate frauds and why they are prevalent in the market. Analysis has also been done on Satyam computers- a case study. To prove the fraudulent misreporting practices of Satyam Computers, Z scores have been calculated for the same. Using the same methodology two groups of companies listed under BSE have been identified. Data has been collected from the financial statements of these companies for the period of 2010 to 2015. Then using Altman Z score formulae, Z scores have been calculated for them. Companies having low Z scores have been identified that can be potential frauds or are likely to go bankrupt as the Z scores suggest.