

# Acknowledgements

---

This volume has its origins in a short briefing paper for the Australia and New Zealand Shadow Financial Regulatory Committee at its September 2010 meeting held at the University of Auckland, New Zealand. These ideas were later expanded into a longer presentation at the Conference on Improving Financial Institutions: The Proper Balance between Regulation and Governance at the Hanken School of Economics, Helsinki in April 2012, and published in the journal *Accounting Forum* (Lewis, 2012). The discussants at those events, especially Razvan Vlahn of the Economics and Research Division, Der Nederlandsche Bank, are thanked for their comments and suggestions, which have seen the manuscript expand almost exponentially in the intervening period, while the author was also working on other projects.

Although I have not met them, nor communicated with them, I owe much intellectual debt, in alphabetical order, to Tamar Frankel, for her insightful analysis of more than 100 Ponzi schemes (Frankel, 2012), the pioneering work of the psychologist Stephen Greenspan (2009a, 2009b, 2009c), and Diana Henriques for her thorough examination of the Madoff scheme (Henriques, 2011).

Next, I am grateful to my ex-colleague, Dr Ian Tregoning, for allowing me to make use of his work on Ponzi schemes, especially the Allen Stanford case study, that we originally began together.

Finally, in what is my 25th volume, I once again thank my wife, Kay, for her typing skills and for her mastery of Google, that remarkable resource for accessing material and checking out bibliographical details.

