journal of forensic investigative accounting

Delving Deep: Your Guide to the Journal of Forensic & Investigative Accounting

Introduction:

Are you fascinated by the intricate world of financial crime detection? Do you yearn to understand the sophisticated methodologies used to uncover fraud, embezzlement, and other financial irregularities? Then you've come to the right place. This comprehensive guide explores the vital role of the Journal of Forensic & Investigative Accounting (JFAI) in shaping the field and provides you with the knowledge to navigate its rich content. We'll dissect the journal's purpose, explore key areas it covers, and equip you with the tools to effectively utilize its research for your professional development or academic pursuits. We'll also delve into potential research topics, offering inspiration for future studies. Get ready to unlock the secrets behind unraveling complex financial crimes!

Understanding the Journal of Forensic & Investigative Accounting (JFAI): A Deep Dive

The Journal of Forensic & Investigative Accounting stands as a cornerstone publication for professionals and academics dedicated to the detection and prevention of financial crime. It's not just a collection of articles; it's a dynamic platform for sharing cutting-edge research, innovative methodologies, and real-world case studies. The journal's primary audience includes forensic accountants, investigators, auditors, lawyers, and academics involved in financial crime investigation and prevention. The impact extends beyond these core groups, influencing policymakers and regulatory bodies seeking to strengthen anti-fraud frameworks.

Key Areas Covered by JFAI:

Fraud Examination Techniques: JFAI regularly publishes articles detailing advanced fraud examination methods, including data analytics, predictive modeling, and behavioral analysis. These articles often showcase real-world case studies, providing practical insights for professionals in the field.
Financial Forensics: This area explores the application of accounting principles and investigative techniques to legal proceedings. JFAI features research on topics such as asset tracing, valuation disputes, and the analysis of complex financial transactions.
Cybercrime and Digital Forensics: With the increasing reliance on digital technologies, cybercrime presents a significant challenge. JFAI provides valuable insights into detecting and investigating cyber-related financial crimes, including data breaches, online fraud, and cryptocurrency-related offenses.
Regulatory Compliance and Governance: The journal covers the evolving landscape of regulatory compliance and corporate governance, exploring the role of internal controls, risk management, and ethical considerations in preventing financial fraud.

International Perspectives: JFAI acknowledges the global nature of financial crime and includes research from diverse international contexts, highlighting the challenges and best practices in different jurisdictions.
Emerging Technologies in Forensic Accounting: The journal embraces advancements in technology and their application in forensic accounting. Expect to find articles on topics such as artificial intelligence, blockchain analytics, and the use of big data in fraud detection.

A Hypothetical JFAI Article: "The Use of Machine Learning in Detecting Insurance Fraud"

Article Title: The Use of Machine Learning in Detecting Insurance Fraud: A Case Study of Auto Insurance Claims

Outline:

Introduction: Overview of insurance fraud, the limitations of traditional methods, and the potential of machine learning.
Literature Review: Examines existing research on machine learning applications in insurance fraud detection.
Methodology: Details the dataset used (anonymized auto insurance claims data), the chosen machine learning algorithms (e.g., random forest, support vector machines), and the model training process.
Results: Presents the accuracy, precision, and recall of the developed machine learning model in identifying fraudulent claims. Compares performance to traditional methods.
Case Study: Illustrates the model's application to a specific set of real-world insurance claims.
Discussion: Analyzes the findings, discusses the limitations of the study, and suggests areas for future research.
Conclusion: Summarizes the key findings and emphasizes the potential of machine learning to enhance insurance fraud detection.

Detailed Explanation of the Article Outline Points:

Introduction: This section sets the stage, highlighting the escalating problem of insurance fraud and the limitations of traditional methods like manual review and rule-based systems. It introduces machine learning as a promising solution and briefly outlines the article's objectives.

Literature Review: A thorough review of existing research is critical to establish the context and build upon previous work. This section would analyze studies that have applied machine learning techniques to fraud detection, identifying successful approaches and highlighting any limitations.

Methodology: This is the core of the research. It would specify the dataset used (carefully anonymized to protect sensitive information), the size and characteristics of the dataset, and the pre-processing steps undertaken to prepare the data for analysis. The chosen machine learning algorithms would be clearly justified based on their suitability for the task, and the model training and validation processes would be meticulously described.

Results: This section presents the quantitative findings of the study. Key performance metrics like accuracy, precision (the proportion of correctly identified fraudulent claims out of all claims identified as fraudulent), and recall (the proportion of correctly identified fraudulent claims out of all actual fraudulent claims) would be reported and statistically analyzed. Comparisons to the performance of traditional methods would provide a benchmark for the effectiveness of the machine learning approach.

Case Study: A real-world example strengthens the credibility of the research. This section would illustrate how the developed model performs on a specific set of claims, showing its ability to identify patterns indicative of fraud that might be missed by human reviewers.

Discussion: This section critically analyzes the findings, acknowledging any limitations of the study (e.g., dataset size, algorithm selection, potential biases). It discusses the implications of the results for insurance companies and suggests potential improvements or areas for future research, such as exploring other machine learning algorithms or incorporating additional data sources.

Conclusion: This section summarizes the key findings and reiterates the potential of machine learning to significantly improve insurance fraud detection. It emphasizes the importance of continued research and development in this rapidly evolving field.

Frequently Asked Questions (FAQs)

1. What is the impact factor of the Journal of Forensic & Investigative Accounting? The impact factor varies year to year and should be checked on reputable academic databases like Journal Citation Reports.

1. How can I submit an article to JFAI? Visit the journal's official website for author guidelines and submission procedures. These guidelines will detail the required format, ethical considerations, and review process.

1. Is JFAI a peer-reviewed journal? Yes, JFAI undergoes a rigorous peer-review process to ensure the quality and validity of published research.

1. What types of articles does JFAI publish? JFAI publishes research articles, case studies, review articles, and sometimes shorter communications or commentaries.

1. Where can I access the journal online? Access to JFAI often requires a subscription or institutional access through a university library.

1. Is there an open-access option for publishing in JFAI? Check the journal's website for

information on open-access publishing options and associated fees.

1. What are the ethical considerations for research published in JFAI? Authors must adhere to strict ethical guidelines, including data privacy, confidentiality, and avoiding conflicts of interest.

1. How long does the publication process typically take? The timeline for publication can vary but typically involves a peer-review process that can take several months.

1. Can I use JFAI articles in my academic research? Proper citation and referencing of JFAI articles are essential to avoid plagiarism. Consult your institution's guidelines on academic integrity.

Related Articles:

1. "The Role of Data Analytics in Forensic Accounting Investigations": Examines the application of data analytics techniques in identifying and investigating financial fraud.

1. "Detecting and Preventing Money Laundering Schemes": Explores the complexities of money laundering and provides strategies for detection and prevention.

1. "Investigating Tax Evasion through Advanced Data Mining": Showcases how data mining can be used to identify patterns and indicators of tax evasion.

1. "Forensic Accounting in the Age of Cryptocurrency": Addresses the unique challenges and opportunities in investigating cryptocurrency-related financial crimes.

1. "The Use of Behavioral Analysis in Fraud Detection": Explores the use of behavioral clues and patterns to identify potential fraudulent activities.

1. "The Role of Artificial Intelligence in Forensic Accounting": Discusses the applications of AI and machine learning in enhancing fraud detection capabilities.

1. "Ethical Considerations in Forensic Accounting Investigations": Addresses the ethical dilemmas faced by forensic accountants and the importance of maintaining professional integrity.

1. "International Standards and Best Practices in Forensic Accounting": Examines international regulations and guidelines related to forensic accounting investigations.

1. "Forensic Accounting Case Studies: Lessons Learned": Presents real-world case studies illustrating different types of financial crimes and their investigation.

journal of forensic investigative accounting: Forensic and Investigative Accounting D. Larry Crumbley, Lester E. Heitger, G. Stevenson Smith, 2009 A complete and readily teachable text on todays most timely accounting topics and the growing area of forensic accounting in which the knowledge, skills and abilities of advanced accounting are combined with investigative expertise and applied to legal problems. Covers both litigation support and investigative accounting, examining the practical aspects of these two areas, as well as many of the newer technological areas. Explains and demonstrates: Investigative auditing techniques; Criminology; Courtroom procedures and more.

journal of forensic investigative accounting: Forensic Analytics Mark J. Nigrini, 2011-05-12 Discover how to detect fraud, biases, or errors in your data using Access or Excel With over 300 images, Forensic Analytics reviews and shows how twenty substantive and rigorous tests can be used to detect fraud, errors, estimates, or biases in your data. For each test, the original data is shown with the steps needed to get to the final result. The tests range from high-level data overviews to assess the reasonableness of data, to highly focused tests that give small samples of highly suspicious transactions. These tests are relevant to your organization, whether small or large, for profit, nonprofit, or government-related. Demonstrates how to use Access, Excel, and PowerPoint in a forensic setting Explores use of statistical techniques such as Benford's Law, descriptive statistics, correlation, and time-series analysis to detect fraud and errors Discusses the detection of financial statement fraud using various statistical approaches Explains how to score locations, agents, customers, or employees for fraud risk Shows you how to become the data analytics expert in your organization Forensic Analytics shows how you can use Microsoft Access and Excel as your primary data interrogation tools to find exceptional, irregular, and anomalous records.

journal of forensic investigative accounting: Forensic Accounting in Matrimonial Divorce James A. DiGabriele, 2005 The role of accountants in divorce cases / William J. Morrison and Thomas J. Reck -- Ethical limitations on future services for neutral financial professionals following a collaborative divorce / David C. Hesser -- Complex compensation issues in a divorce / Susan M. Mangiero and Lili A. Vasileff -- Valuing professional practices for divorce engagements : reasonable compensation and excess earnings : hit or myth? / Kevin R. Yeanoplos -- Unreported income and hidden assets / Mark Kohn -- Equitable distribution and community property states / Joyce C. Somerville -- Business owner investigative techniques : a focus on fringe benefits / James F. McNulty -- Factors to consider regarding division of non-marital and marital assets for divorce / Richard A. Campanella and Joseph M. Lo Campo -- Determining economic income for divorce purposes when the spouse owns a closely held business / Bruce L. Richman -- Selection of business valuation experts in a divorce : the attorney perspective / Paul Townsend and Alison Leslie -- Litigating and proving child support in high asset or high income cases : what to do when a heavy hitter is at the plate / Barry A. Kozyra and Judith A. Hartz -- Do court preferences exist in cases of matrimonial dissolution involving the valuation of closely held companies? / James A. DiGabriele and Gabriela V. Simoes.

journal of forensic investigative accounting: Forensic and Investigative Accounting D. Larry Crumbley, Lester E. Heitger, G. Stevenson Smith, 2011 Introduce your students to an exciting and growing branch of accounting - where the knowledge, skills and abilities of advanced accounting are combined with investigative expertise and applied to legal problems. This textbook provides clear, step-by-step guidance on how to investigate auditing, fraud detection, litigation and cybercrime.

journal of forensic investigative accounting: *Forensic Analytics* Mark J. Nigrini, 2020-04-20 Become the forensic analytics expert in your organization using effective and efficient data analysis tests to find anomalies, biases, and potential fraud—the updated new edition Forensic Analytics reviews the methods and techniques that forensic accountants can use to detect intentional and unintentional errors, fraud, and biases. This updated second edition shows accountants and auditors how analyzing their corporate or public sector data can highlight transactions, balances, or subsets of transactions or balances in need of attention. These tests are made up of a set of initial high-level overview tests followed by a series of more focused tests. These focused tests use a variety of quantitative methods including Benford’s Law, outlier detection, the detection of duplicates, a comparison to benchmarks, time-series methods, risk-scoring, and sometimes simply statistical logic. The tests in the new edition include the newly developed vector variation score that quantifies the change in an array of data from one period to the next. The goals of the tests are to either produce a small sample of suspicious transactions, a small set of transaction groups, or a risk score related to individual transactions or a group of items. The new edition includes over two hundred figures. Each chapter, where applicable, includes one or more cases showing how the tests under discussion could have detected the fraud or anomalies. The new edition also includes two chapters each describing multi-million-dollar fraud schemes and the insights that can be learned from those examples. These interesting real-world examples help to make the text accessible and understandable for accounting professionals and accounting students without rigorous backgrounds in mathematics and statistics. Emphasizing practical applications, the new edition shows how to use either Excel or Access to run these analytics tests. The book also has some coverage on using Minitab, IDEA, R, and Tableau to run forensic-focused tests. The use of SAS and Power BI rounds out the software coverage. The software screenshots use the latest versions of the software available at the time of writing. This authoritative book: Describes the use of statistically-based techniques including Benford’s Law, descriptive statistics, and the vector variation score to detect errors and anomalies Shows how to run most of the tests in Access and Excel, and other data analysis software packages for a small sample of the tests Applies the tests under review in each chapter to the same purchasing card data from a government entity Includes interesting cases studies throughout that are linked to the tests being reviewed. Includes two comprehensive case studies where data analytics could have detected the frauds before they reached multi-million-dollar levels Includes a continually-updated companion website with the data sets used in the chapters, the queries used in the chapters, extra coverage of some topics or cases, end of chapter questions, and end of chapter cases. Written by a prominent educator and researcher in forensic accounting and auditing, the new edition of Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations is an essential resource for forensic accountants, auditors, comptrollers, fraud investigators, and graduate students.

journal of forensic investigative accounting: *A Guide to Forensic Accounting Investigation* Steven L. Skalak, Thomas W. Golden, Mona M. Clayton, Jessica S. Pill, 2015-12-28 Recent catastrophic business failures have caused some to rethinkthe value of the audit, with many demanding that auditors take moreresponsibility for fraud detection. This book provides forensicaccounting specialists?experts in uncovering fraud?with newcoverage on the latest PCAOB Auditing Standards, the ForeignCorrupt Practices Act, options fraud, as well as fraud in China andits implications. Auditors are equipped with the necessarypractical aids, case examples, and skills for identifyingsituations that call for extended fraud detection procedures.

journal of forensic investigative accounting: Benford's Law Mark J. Nigrini, 2012-03-09 A powerful new tool for all forensic accountants, or anyone whoanalyzes data that may have been altered Benford's Law gives the expected patterns of the digits in thenumbers in tabulated data such as town and city populations orMadoff's fictitious portfolio returns. Those digits, in unaltereddata, will not occur in equal proportions; there is a large biastowards the lower digits, so much so that nearly one-half of allnumbers are expected to start with the digits 1 or 2. Thesepatterns were originally discovered by physicist Frank Benford inthe early 1930s, and have since been found to apply to alltabulated data. Mark J. Nigrini has been a pioneer in applyingBenford's Law to auditing and forensic accounting, even before hisgroundbreaking 1999 Journal of Accountancy article introducing thisuseful tool to the accounting world. In Benford's Law, Nigrinishows the widespread applicability of Benford's Law and itspractical uses to detect fraud, errors, and other anomalies. Explores primary, associated, and advanced tests, all describedwith data sets that include corporate payments data and electiondata Includes ten fraud detection studies, including vendor fraud,payroll fraud, due diligence when purchasing a business, and taxevasion Covers financial statement fraud, with data from Enron, AIG,and companies that were the target of hedge fund short sales Looks at how to detect Ponzi schemes, including data on Madoff,Waxenberg, and more Examines many other applications, from the Clinton tax returnsand the charitable gifts of Lehman Brothers to tax evasion andnumber invention Benford's Law has 250 figures and uses 50 interestingauthentic and fraudulent real-world data sets to explain boththeory and practice, and concludes with an agenda and directionsfor future research. The companion website adds additionalinformation and resources.

journal of forensic investigative accounting: Forensic and Investigative Accounting D. Larry Crumbley, Edmund D. Fenton, G. Stevenson Smith, Lester E. Heitger, 2017 Forensic accounting is a growing area of practice in which the knowledge, skills and abilities of advanced accounting are combined with investigative expertise and applied to legal problems. Forensic accountants are often asked to provide litigation support where they are called on to give expert testimony about financial data and accounting activities. In other more proactive engagements, they probe situations using special investigative accounting skills and techniques. Some even see forensic accounting as practiced by skilled accounting specialists becoming part and parcel of most financial audits--an extra quality control step in the auditing process that will help reduce financial statement fraud.

journal of forensic investigative accounting: Forensic Accounting and Fraud Examination Mary-Jo Kranacher, Richard Riley, 2019-05-14 Forensic Accounting and Fraud Examination introduces students and professionals to the world of fraud detection and deterrence, providing a solid foundation in core concepts and methods for both public and private sector environments. Aligned with the National Institute of Justice (NIJ) model curriculum, this text provides comprehensive and up-to-date coverage of asset misappropriation, corruption, fraud, and other topics a practicing forensic accountant encounters on a daily basis. A focus on real-world practicality employs current examples and engaging case studies to reinforce comprehension, while in-depth discussions clarify technical concepts in an easily relatable style. End of chapter material and integrated IDEA and Tableau software cases introduces students to the powerful, user-friendly tools accounting professionals use to maximize auditing and analytic capabilities, detect fraud, and comply with documentation requirements, and coverage of current methods and best practices provides immediate relevancy to real-world scenarios. Amidst increased demand for forensic accounting skills, even for entry-level accountants, this text equips students with the knowledge and skills they need to successfully engage in the field.

journal of forensic investigative accounting: Fraud Auditing and Forensic Accounting Tommie W. Singleton, Aaron J. Singleton, 2010-07-23 FRAUD AUDITING AND FORENSIC ACCOUNTING With the responsibility of detecting and preventing fraud falling heavily on the accounting profession, every accountant needs to recognize fraud and learn the tools and strategies necessary to catch it in time. Providing valuable information to those responsible for dealing with prevention and discovery of financial deception, Fraud Auditing and Forensic Accounting, Fourth Edition helps accountants develop an investigative eye toward both internal and external fraud and provides tips for coping with fraud when it is found to have occurred. Completely updated and revised, the new edition presents: Brand-new chapters devoted to fraud response as well as to the physiological aspects of the fraudster A closer look at how forensic accountants get their job done More about Computer-Assisted Audit Tools (CAATs) and digital forensics Technological aspects of fraud auditing and forensic accounting Extended discussion on fraud schemes Case studies demonstrating industry-tested methods for dealing with fraud, all drawn from a wide variety of actual incidents Inside this book, you will find step-by-step keys to fraud investigation and the most current methods for dealing with financial fraud within your organization. Written by recognized experts in the field of white-collar crime, this Fourth Edition provides you, whether you are a beginning forensic accountant or an experienced investigator, with industry-tested methods for detecting, investigating, and preventing financial schemes.

journal of forensic investigative accounting: Forensic Accounting and Fraud Examination Mary-Jo Kranacher, Richard Riley, Joseph T Wells, 2010-06-08 Forensic Accounting provides comprehensive coverage of fraud detection and deterrence and includes the broader educational material of the forensic accounting field with all the necessary accompaniments. The text follows the model curriculum for education in fraud and forensic funded by the U.S. national Institute of Justice and developed by a Technical Working Group of experts in the field. The text serves as a comprehensive and authoritative resource for teaching forensic accounting concepts and procedures that is also and appropriate and pedagogically ready for class room use. This easy to read, comprehensive textbook includes case study examples to clearly explain technical concepts and bring the material to life.

journal of forensic investigative accounting: Forensic Accounting and Fraud Investigation for Non-Experts Howard Silverstone, Michael Sheetz, 2011-01-19 A must-have reference for every business professional, Forensic Accounting and Fraud Investigation for Non-Experts, Second Edition is a necessary tool for those interested in understanding how financial fraud occurs and what to do when you find or suspect it within your organization. With comprehensive coverage, it provides insightful advice on where an organization is most susceptible to fraud.

journal of forensic investigative accounting: Financial Investigation and Forensic Accounting, Third Edition George A. Manning, Ph.D, CFE, EA, 2010-12-01 As economic crimes continue to increase, accountants and law enforcement personnel must be vigilant in expanding their knowledge of ways to detect these clandestine operations. Written by a retired IRS agent with more than twenty years of experience, Financial Investigation and Forensic Accounting, Third Edition offers a complete examination of the current methods and legal considerations involved in the detection and prosecution of economic crimes. Explores a range of crimes Following an overview of the economic cost of crime, the book examines different types of offenses with a financial element, ranging from arson to tax evasion. It explores offshore activities and the means criminals use to hide their ill-gotten gains. The author provides a thorough review of evidentiary rules as well as the protocol involved in search warrants. He examines the two modalities used to prove financial crime:

the Net Worth Method and the Expenditure Theory, and presents an example scenario based on real-life incidents. Organized crime and consumer fraud Additional topics include organized crime and money laundering — with profiles of the most nefarious cartels — consumer and business fraud and the different schemes that befall the unwary, computer crimes, and issues surrounding banking and finance. The book also presents focused and concrete advice on trial preparation and specific accounting and audit techniques. New chapters in the third edition New material enhances this third edition, including new chapters on investigative interview analysis and document examination, as well as advice for fraud examiners working on private cases, including the preparation of an engagement letter. For a successful prosecution, it is essential to recognize financial crime at its early stages. This practical text presents the nuts and bolts of fraud examination and forensic accounting, enabling investigators to stay ahead of an area that is increasingly taking on global importance.

journal of forensic investigative accounting: *Essentials of Forensic Accounting* Michael A. Crain, William S. Hopwood, Carl Pacini, George R. Young, 2018-08-08 The highly experienced authors of the Essentials of Forensic Accounting define and explain the disciplined approaches to forensic accounting that lead to a thorough knowledge of the varied specialties within forensic accounting. Through illustrative examples and explanations, this book makes abstract concepts come to life for both seasoned professionals and students and it will help them understand and navigate successfully in this multifaceted area. The Essentials of Forensic Accounting is an indispensable resource delivering matchless knowledge to practitioners, financial managers and students in understanding the complex elements and factors that impact the forensic accounting practice areas. This vital reference resource focuses the elements that must come together to effectively diminish the incidence and impact of fraudulent activities. The book addresses the main themes of Professional Responsibilities and Practice Management Fundamental Forensic Knowledge, Laws, Courts, and Dispute Resolution Specialized Forensic Knowledge, Bankruptcy, Insolvency, and Reorganization

journal of forensic investigative accounting: *Forensic Accounting For Dummies* Frimette Kass-Shraibman, Vijay S. Sampath, 2011-02-08 A practical, hands-on guide to forensic accounting Careers in forensic accounting are hot-US News & World Report recently designated forensic accounting as one of the eight most secure career tracks in America., Forensic accountants work in most major accounting firms and demand for their services is growing with then increasing need for investigations of mergers and acquisitions, tax inquiries, and economic crime. In addition, forensic accountants perform specialized audits, and assist in all kinds of civil litigation, and are often involved in terrorist investigations. Forensic Accounting For Dummies will track to a course and explain the concepts and methods of forensic accounting. Covers everything a forensic accountant may face, from investigations of mergers and acquisitions to tax inquiries to economic crime What to do if you find or suspect financial fraud in your own organization Determining what is fraud and how to investigate Whether you're a student pursuing a career in forensic accounting or just want to understand how to detect and deal with financial fraud, Forensic Accounting For Dummies has you covered.

journal of forensic investigative accounting: *Forensic and Investigative Accounting* D. Larry Crumbley, Lester E. Heitger, G. Stevenson Smith, 2013 Forensic accounting is a growing area of practice in which the knowledge, skills and abilities of advanced accounting are combined with investigative expertise and applied to legal problems. Forensic accountants are often asked to provide litigation support where they are called on to give expert testimony about financial data and accounting activities. In other more proactive engagements, they probe situations using special investigative accounting skills and techniques. Some even see forensic accounting as practiced by skilled accounting specialists becoming part and parcel of most financial audits--an extra quality control step in the auditing process that will help reduce financial statement fraud. CCH's Forensic and Investigative Accounting (6th Edition) is a complete and readily teachable text on today's most timely accounting topics. Written by three top accounting and forensic teachers, this text covers all the important underpinnings, as well as the substance of forensic accounting. It covers both litigation support and investigative accounting, examining the practical aspects of these two areas, as well as many of the newer technological areas. Forensic and Investigative Accounting explains and demonstrates how an effective forensic accountant needs a solid understanding of accounting, investigative auditing techniques, criminology, and courtroom procedures, as well as excellent communications skills, both written and oral. In today's litigious and highly regulated climate, all accountants--external, internal, forensic consultants and corporate accountants--must possess this knowledge base and develop these techniques. This intriguing text provides unparalleled guidance to help develop the mindset and the skillset to meet the evolving chall

journal of forensic investigative accounting: *Forensic and Investigative Accounting* D. Larry Crumbley, Lester E. Heitger, G. Stevenson Smith, 2015 Forensic accounting is a growing area of practice in which the knowledge, skills and abilities of advanced accounting are combined with investigative expertise and applied to legal problems. Forensic accountants are often asked to provide litigation support where they are called on to give expert testimony about financial data and accounting activities. In other more proactive engagements, they probe situations using special investigative accounting skills and techniques. Some even see forensic accounting as practiced by skilled accounting specialists becoming part and parcel of most financial audits--an extra quality control step in the auditing process that will help reduce financial statement fraud. CCH's Forensic and Investigative Accounting (7th Edition) is a complete and readily teachable text on today's most timely accounting topics. Written by three top accounting and forensic teachers, this text covers all the important underpinnings, as well as the substance of forensic accounting. It covers both litigation support and investigative accounting, examining the practical aspects of these two areas, as well as many of the newer technological areas. Forensic and Investigative Accounting explains and demonstrates how an effective forensic accountant needs a solid understanding of accounting, investigative auditing techniques, criminology, and courtroom procedures, as well as excellent communications skills, both written and oral. In today's litigious and highly regulated climate, all accountants--external, internal, forensic consultants, and corporate accountants--must possess this knowledge base and develop these techniques. This intriguing text provides unparalleled guidance to help develop the mindset and the skillset to meet the evolving chal

journal of forensic investigative accounting: Fraud Examination Casebook with Documents William H. Beecken, Clark A. Beecken, 2017-03-31 A practical advantage for entry-level fraud examiners with start-to-finish casework Fraud Examination Casebook with Documents provides critical practice for students and new CPAs; criminal and insurance investigators; and attorneys seeking additional guidance on real-world fraud investigation. With five cases that include over 100 pages of documentation, this guide helps you put your conceptual knowledge to work as you conduct full-length Fraud Examinations from predication through report. Short instructional narratives guide you through tools like horizontal and vertical analysis, report writing, and other important tasks, while Excel templates streamline the process and kick start your investigation. Multiple-choice questions help you gauge your understanding and practical mastery, while expert guidance throughout prompts you to draw on your existing knowledge and apply it to casework. With a focus on asset misappropriation and financial statement fraud, these cases provide highly relevant experience for real-world practice. Learning concept isn't always enough to do the job effectively; knowing is different from applying," yet few practical resources exist for new and aspiring fraud examiners—until now. This book provides the much-needed practice that helps examiners polish their skills, with expert guidance every step of the way. Conduct actual Fraud Examinations Perform horizontal and vertical analyses Review checks and decode debit card transactions Examine adjustments to electronic records Perform simple forensic data analytics Vouch to/from documentation Write complete Fraud Examination reports Prepare court-ready schedules and audio-visuals As you work your way through the cases, you'll develop the skills and instinct experienced examiners rely upon every day. You'll hone your analytical edge and master the essentials of report writing, leaving you fully equipped to conduct a thorough investigation and deliver your findings clearly, comprehensively, and authoritatively. Fraud Examination Casebook with Documents is a vital resource for students and new fraud examiners seeking a practical advantage in real-world skills.

journal of forensic investigative accounting: Computer Forensics Michael Sheetz, 2015-03-24 Would your company be prepared in the event of: * Computer-driven espionage * A devastating virus attack * A hacker's unauthorized access * A breach of data security? As the sophistication of computer technology has grown, so has the rate of computer-related criminal activity. Subsequently, American corporations now lose billions of dollars a year to hacking, identity theft, and other computer attacks. More than ever, businesses and professionals responsible for the critical data of countless customers and employees need to anticipate and safeguard against computer intruders and attacks. The first book to successfully speak to the nontechnical professional in the fields of business and law on the topic of computer crime, Computer Forensics: An Essential Guide for Accountants, Lawyers, and Managers provides valuable advice on the hidden difficulties that can blindside companies and result in damaging costs. Written by industry expert Michael Sheetz, this important book provides readers with an honest look at the computer crimes that can annoy, interrupt--and devastate--a business. Readers are equipped not only with a solid understanding of how computers facilitate fraud and financial crime, but also how computers can be used to investigate, prosecute, and prevent these crimes. If you want to know how to protect your company from computer crimes but have a limited technical background, this book is for you. Get Computer Forensics: An Essential Guide for Accountants, Lawyers, and Managers and get prepared.

journal of forensic investigative accounting: The Forensic Accounting Deskbook Miles Mason, 2011 Making complex accounting terminology easy to understand, this book provides an introduction to the core financial concepts in divorce, such as asset identification, classification and valuation, income determination, and expenses. In clear, accessible language, this book offers step-by-step guidance while also exploring strategic concerns appropriate for high-asset and high-conflict cases. It connects the dots among the interrelated topics of subpoena practice, accounting, depositions, methodology, financial statements, tax returns, testimony, expert reports, and how to effectively use financial data obtained in discovery.

journal of forensic investigative accounting: *Case Studies in Forensic Accounting and Fraud Auditing* D. Larry Crumbley, Wilson A. LaGraize, Christopher E. Peters, 2013 Case Studies in Forensic Accounting and Fraud Auditing brings together a number of short, medium, and longer case studies covering the broad approach to forensic and investigative accounting.

journal of forensic investigative accounting: Strengthening Forensic Science in the United States National Research Council, Division on Engineering and Physical Sciences, Committee on Applied and Theoretical Statistics, Policy and Global Affairs, Committee on Science, Technology, and Law, Committee on Identifying the Needs of the Forensic Sciences Community, 2009-07-29 Scores of talented and dedicated people serve the forensic science community, performing vitally important work. However, they are often constrained by lack of adequate resources, sound policies, and national support. It is clear that change and advancements, both systematic and scientific, are needed in a number of forensic science disciplines to ensure the reliability of work, establish enforceable standards, and promote best practices with consistent application. Strengthening Forensic Science in the United States: A Path Forward provides a detailed plan for addressing these needs and suggests the creation of a new government entity, the National Institute of Forensic Science, to establish and enforce standards within the forensic science community. The benefits of improving and regulating the forensic science disciplines are clear: assisting law enforcement officials, enhancing homeland security, and reducing the risk of wrongful conviction and exoneration. Strengthening Forensic Science in the United States gives a full account of what is needed to advance the forensic science disciplines, including upgrading of systems and organizational structures, better training, widespread adoption of uniform and enforceable best practices, and mandatory certification and accreditation programs. While this book provides an essential call-to-action for congress and policy makers, it also serves as a vital tool for law enforcement agencies, criminal prosecutors and attorneys, and forensic science educators.

journal of forensic investigative accounting: Financial Forensics Body of Knowledge Darrell D. Dorrell, Gregory A. Gadawski, 2012-02-02 The definitive, must-have guide for the forensic accounting professional Financial Forensics Body of Knowledge is the unique, innovative, and definitive guide and technical reference work for the financial forensics and/or forensic accounting professional, including nearly 300 forensic tools, techniques, methods and methodologies apply to virtually all civil, criminal and dispute matters. Many of the tools have never before been published. It defines the profession: The Art & Science of Investigating People & Money. It defines Forensic Operators: ...financial forensics-capable personnel... possess unique and specific skills, knowledge, experience, education, training, and integrity to function in the financial forensics discipline. It defines why: If you understand financial forensics you understand fraud, but not vice versa by applying financial forensics to all aspects of the financial community. It contains a book-within-a-book Companion Section for financial valuation and litigation specialists. It defines foundational financial forensics/forensic accounting methodologies: FAIM, Forensic Accounting Investigation Methodology, ICE/SCORE, CICO, APD, forensic lexicology, and others. It contains a Reader Lookup Table that permits everyone in the financial community to immediately focus on the pertinent issues.

journal of forensic investigative accounting: Forensic Accounting, Global Edition Robert Rufus, Laura Miller, William Hahn, 2015-01-26 For courses in Forensic Accounting As a result of increased litigation and regulatory enforcement, the demand for forensic accountants has never been higher. This area of specialty is considered the top niche market in the accounting profession. The new Forensic Accounting is the first text of its kind to provide a comprehensive view of what forensic accountants actually do and how they do it. With experience as both practitioners and educators, authors Robert Rufus, Laura Miller, and William Hahn offer a unique perspective that bridges the gap between theory and practice. They present concepts in the context of a scientific approach, emphasising critical thinking, reasoning, and problem solving—skills that are useful in a wide variety of academic and professional environments. And because its content is consistent with the AICPA curriculum for the Certified in Financial Forensics (CFF) credential, this text gives your students a head start on the path toward career advancement. Forensic Accounting facilitates an outstanding teaching and learning experience—for you and your students. It will help you to: Introduce the requisite forensic accounting skills: The text identifies a three-layer skill set and provides students instruction in the key areas of forensic accounting expertise. Offer an inside view into forensic accounting practice: Integrated case studies and sample documents give students a glimpse into the actual practice of forensic accounting. Highlight the importance of a scientific approach: The authors explain the benefits of utilising a scientific approach and provide opportunities for students to practice its application. Foster thorough understanding via learning aids: Various tools, throughout the text and at the end of each chapter, support students as they learn and review. The full text downloaded to your computer With eBooks you can: search for key concepts, words and phrases make highlights and notes as you study share your notes with friends eBooks are downloaded to your computer and accessible either offline through the Bookshelf (available as a free download), available online and also via the iPad and Android apps. Upon purchase, you'll gain instant access to this eBook. Time limit The eBooks products do not have an expiry date. You will continue to access your digital ebook products whilst you have your Bookshelf installed.

journal of forensic investigative accounting: Introducing Forensic and Criminal Investigation Jane Monckton-Smith, Tony Adams, Adam Hart, Julia Webb, 2013-03-18 This book is a lucid and practical guide to understanding the core skills and issues involved in the criminal investigation process. Drawing on multiple disciplines and perspectives, the book promotes a critical awareness and practical comprehension of the intersections between criminology, criminal investigation and forensic science, and uses active learning strategies to help students build their knowledge. The book is organised around the three key strategic phases in a criminal investigation: -

Instigation and Initial Response - The Investigation - Case Management Each strategic phase of the investigative process is carefully explained and examined. Alongside this practical approach, theoretical perspectives and academic research are laid bare for students. Introducing Forensic and Criminal Investigation is essential reading for students in criminology, criminal justice, policing, forensic psychology and related courses.

journal of forensic investigative accounting: *Fraud Risk Assessment* Tommie W. Singleton, Aaron J. Singleton, 2011-04-12 Praise for the Fourth Edition of Fraud Auditing and Forensic Accounting Tommie and Aaron Singleton have made important updates to a book I personally rely very heavily upon: Fraud Auditing and Forensic Accounting (FAFA). In the newest edition, they take difficult topics and explain them in straightforward actionable language. All my students benefitted from reading the third edition of the FAFA to better understand the issues and area of fraud and forensic accounting. With their singular focus on understandability and practicality, this Fourth Edition of the book makes a very important contribution for academics, researchers, practitioners, and students. Bravo!—Dr. Timothy A. Pearson, Director, Division of Accounting, West Virginia University, Executive Director, Institute for Fraud Prevention Finally someone has written a book that combines fraud examination and forensic accounting. The authors have clearly explained both in their earlier edition and now they have enhanced the first with additional materials. The order in which the material is presented is easy to grasp and logically follows the 'typical' fraud examination from the awareness that something is wrong to the court case. The explanatory materials presented aid this effort by being both well placed within the book and relevant to the narrative. —Dr. Douglas E. Ziegenfuss, Chair and Professor, Department of Accounting, Old Dominion University Fraud Auditing and Forensic Accounting is a masterful compilation of the concepts found in this field. The organization of the text with the incorporation of actual cases, facts, and figures provides a logical and comprehensive basis for learning the intricacies of fraud examination and forensic accounting. The authors successfully blend the necessary basics with advanced principles in a manner that makes the book an outstanding resource for students and professionals alike.—Ralph Q. Summerford, President of Forensic/Strategic Solutions, PC

journal of forensic investigative accounting: Financial Statement Fraud Zabihollah Rezaee, Richard Riley, 2009-09-11 Practical examples, sample reports, best practices and recommendations to help you deter, detect, and prevent financial statement fraud Financial statement fraud (FSF) continues to be a major challenge for organizations worldwide. Financial Statement Fraud: Prevention and Detection, Second Edition is a superior reference providing you with an up-to-date understanding of financial statement fraud, including its deterrence, prevention, and early detection. You will find A clear description of roles and responsibilities of all those involved in corporate governance and the financial reporting process to improve the quality, reliability and transparency of financial information. Sample reports, examples, and documents that promote a real-world understanding of incentives, opportunities, and rationalizations Emerging corporate governance reforms in the post-SOX era, including provisions of the SOX Act, global regulations and best practices, ethical considerations, and corporate governance principles Practical examples and real-world how did this happen discussions that provide valuable insight for corporate directors and executives, auditors, managers, supervisory personnel and other professionals saddled with anti-fraud responsibilities Expert advice from the author of Corporate Governance and Ethics and coauthor of the forthcoming Wiley textbook, White Collar Crime, Fraud Examination and Financial Forensics Financial Statement Fraud, Second Edition contains recommendations from the SEC Advisory Committee to reduce the complexity of the financial reporting process and improving the quality of financial reports.

journal of forensic investigative accounting: The Encyclopedia of Research Methods in Criminology and Criminal Justice, 2 Volume Set J. C. Barnes, David R. Forde, 2021-09-08 The Encyclopedia of RESEARCH METHODS IN CRIMINOLOGY & CRIMINAL JUSTICE The most comprehensive reference work on research designs and methods in criminology and criminal justice This Encyclopedia of Research Methods in Criminology and Criminal Justice offers a comprehensive survey of research methodologies and statistical techniques that are popular in criminology and criminal justice systems across the globe. With contributions from leading scholars and practitioners in the field, it offers a clear insight into the techniques that are currently in use to answer the pressing questions in criminology and criminal justice. The Encyclopedia contains essential information from a diverse pool of authors about research designs grounded in both qualitative and quantitative approaches. It includes information on popular datasets and leading resources of government statistics. In addition, the contributors cover a wide range of topics such as: the most current research on the link between guns and crime, rational choice theory, and the use of technology like geospatial mapping as a crime reduction tool. This invaluable reference work: Offers a comprehensive survey of international research designs, methods, and statistical techniques Includes contributions from leading figures in the field Contains data on criminology and criminal justice from Cambridge to Chicago Presents information on capital punishment, domestic violence, crime science, and much more Helps us to better understand, explain, and prevent crime Written for undergraduate students, graduate students, and researchers, The Encyclopedia of Research Methods in Criminology and Criminal Justice is the first reference work of its kind to offer a comprehensive review of this important topic.

journal of forensic investigative accounting: Contemporary Issues in Audit Management and Forensic Accounting Simon Grima, Engin Boztepe, Peter J. Baldacchino, 2020-02-10 In the 18 chapters in this volume of Contemporary Studies in Economic and Financial Analysis, expert contributors gather together to examine the extent and characteristics of forensic accounting, a field which has been practiced for many years, but is still not internationally regulated yet.

journal of forensic investigative accounting: Guide to Audit Data Analytics AICPA, 2018-02-21 Designed to facilitate the use of audit data analytics (ADAs) in the financial statement audit, this title was developed by leading experts across the profession and academia. The guide defines audit data analytics as “the science and art of discovering and analyzing patterns, identifying anomalies, and extracting other useful information in data underlying or related to the subject matter of an audit through analysis, modeling, and visualization for planning or performing the audit.” Simply put, ADAs can be used to perform a variety of procedures to gather audit evidence. Each chapter focuses on an audit area and includes step-by-step guidance illustrating how ADAs can be used throughout the financial statement audit. Suggested considerations for assessing the reliability of data are also included in a separate appendix.

journal of forensic investigative accounting: *Practitioner's Guide to Global Investigations* Judith Seddon, 2018-01-19 There's never been a greater likelihood a company and its key people will become embroiled in a cross-border investigation. But emerging unscarred is a challenge. Local laws and procedures on corporate offences differ extensively - and can be contradictory. To extricate oneself with minimal cost requires a nuanced ability to blend understanding of the local law with the wider dimension and, in particular, to understand where the different countries showing an interest will differ in approach, expectations or conclusions. Against this backdrop, GIR has published the second edition of The Practitioner's Guide to Global Investigation. The book is divided into two parts with chapters written exclusively by leading names in the field. Using US and UK practice and procedure, Part I tracks the development of a serious allegation (whether originating inside or outside a company) - looking at the key risks that arise and the challenges it poses, along with the opportunities for its resolution. It offers expert insight into fact-gathering (including document preservation and collection, witness interviews); structuring the investigation (the complexities of cross-border privilege issues); and strategising effectively to resolve cross-border probes and manage corporate reputation.Part II features detailed comparable surveys of the relevant law and practice in jurisdictions that build on many of the vital issues pinpointed in Part I.

journal of forensic investigative accounting: The Honest Truth about Fraud Victor E. Hartman, 2019-09-02 A retired FBI explains the current fraud threat picture that any individual or organization may face. Armed with this knowledge, the author walks the reader through the Fraud Live Cycle: Prevention, Detection, Investigation, Mitigation, and Remediation. This book has particular significance to the many professionals who are responsible for overseeing fraud-related issues, including auditors, general counsels, compliance officers, board members, human resource professionals, chief audit executives, heads of security, criminal and civil investigators, regulators, and frontline managers. The book is also used as a textbook for university students studying forensic accounting.The book is also for the casual observer who wants to understand fraud and what can be done to minimize its impact. Another audience includes the many organizations that have been impacted by fraud and whose boards of directors are mandating that something be done so that the horrific event will not happen again. The book is also for the many audiences to whom the author speaks and say he should write a book. Finally, this book is for those forward-looking organizations that assign fraud risk management to a corporate official, such as the chief risk officer or the compliance officer. If you find yourself in any of these roles, this book is for you.

journal of forensic investigative accounting: Statistical Techniques for Forensic Accounting Saurav K. Dutta, 2013 Fraud or misrepresentation often creates patterns of error within complex financial data. The discipline of statistics has developed sophisticated techniques and well-accepted tools for uncovering these patterns and demonstrating that they are the result of deliberate malfeasance. Statistical Techniques for Forensic Accounting is the first comprehensive guide to these tools and techniques: understanding their mathematical underpinnings, using them properly, and effectively communicating findings to non-experts. Dr. Saurav Dutta, one of the field's leading experts, has been engaged as an expert in many of the world's highest-profile fraud cases, including Worldcom, Global Crossing, Cendant, and HealthSouth. Now, he covers everything forensic accountants, auditors, investigators, and litigators need to know to use these tools and interpret others' use of them. Coverage includes: Exploratory data analysis: identifying the Fraud Triangle and other red flags Data mining: tools, usage, and limitations Traditional statistical terms and methods applicable to forensic accounting Uncertainty and probability theories and their forensic implications Bayesian analysis and networks Statistical inference, sampling, sample size, estimation, regression, correlation, classification, and prediction How to construct and conduct valid and defensible statistical tests How to articulate and effectively communicate findings to other interested and knowledgeable parties

journal of forensic investigative accounting: Pain Management and the Opioid Epidemic National Academies of Sciences, Engineering, and Medicine, Health and Medicine Division, Board on Health Sciences Policy, Committee on Pain Management and Regulatory Strategies to Address Prescription Opioid Abuse, 2017-09-28 Drug overdose, driven largely by overdose related to the use of opioids, is now the leading cause of unintentional injury death in the United States. The ongoing opioid crisis lies at the intersection of two public health challenges: reducing the burden of suffering from pain and containing the rising toll of the harms that can arise from the use of opioid medications. Chronic pain and opioid use disorder both represent complex human conditions affecting millions of Americans and causing untold disability and loss of function. In the context of the growing opioid problem, the U.S. Food and Drug Administration (FDA) launched an Opioids Action Plan in early 2016. As part of this plan, the FDA asked the National Academies of Sciences, Engineering, and Medicine to convene a committee to update the state of the science on pain research, care, and education and to identify actions the FDA and others can take to respond to the opioid epidemic, with a particular focus on informing FDA's development of a formal method for incorporating individual and societal considerations into its risk-benefit framework for opioid approval and monitoring.

journal of forensic investigative accounting: Forensic Accounting and Financial Statement Fraud, Volume II Zabihollah Rezaee, 2019-04-03 Forensic accounting is gaining considerable attention as a rewarding and exciting field of accounting. Forensic accountants perform both fraud and non-fraud services. The American Institute of Certified Public Accountants (AICPA) released its proposed new standards for its members who perform investigation and litigation forensic accounting services in December 2018. This second volume addresses fraud and non-fraud forensic accounting practice and performance. The author discusses forensic accounting roles and processes;

forensic accounting techniques roles and responsibilities of corporate gatekeepers, including forensic accountants in creating a corporate culture of integrity and competency in preventing and discovering financial statement fraud. Also presented are challenges and opportunities in forensic accounting, and emerging issues in fraud investigation.

journal of forensic investigative accounting: Guilty Admissions Nicole LaPorte, 2021-02-23 This entertaining exposé on how the other half gets in tells the shockingly true story of the Varsity Blues scandal, and all of the crazy parents, privilege, and con men involved. Guilty Admissions weaves together the story of an unscrupulous college counselor named Rick Singer, and how he preyed on the desperation of some of the country's wealthiest families living in a world defined by fierce competition, who function under constant pressure to get into the right schools, starting with pre-school; non-stop fundraising and donation demands in the form of multi-million-dollar galas and private parties; and a community of deeply insecure parents who will do anything to get their kids into name-brand colleges in order to maintain their own A-list status. Investigative reporter Nicole LaPorte lays bare the source of this insecurity—that in 2019, no special hook in the form of legacy status, athletic talent, or financial giving can guarantee a child's entrance into an elite school. The result is paranoia, deception, and true crimes at the peak of the American social pyramid. With a glittering cast of Hollywood actors—including Felicity Huffman and Lori Loughlin—hedge fund CEOs, sales executives, and media titans, Guilty Admissions is a soap-opera-slash-sneak-peek-behind-the-curtains at America's richest social circles; an examination of the cutthroat world of college admissions; and a parable of American society in 2019, when the country is run by a crass tycoon and all totems of status and achievement have become transactional and removed from traditions of ethical restraint. A world where the rich get whatever they want, however they want it.

journal of forensic investigative accounting: *Handbook of Research on the Significance of Forensic Accounting Techniques in Corporate Governance* Kamwani, Suleman Sherali, Vieira, Elisabete S., Madaleno, Mara, Azevedo, Graça, 2022-02-25 The financial community has undergone a realization of the failure of corporate communication required for forensic professionals to expose structural weaknesses within businesses. Many organizations and businesses within the financial community have flawed internal controls, poor corporate governance, and fraudulent financial statements. It is vital to develop forensic accounting techniques to reduce external auditor deficiencies in fraud detection and their implications and enhance corporate efficiency in fraud detection. The Handbook of Research on the Significance of Forensic Accounting Techniques in Corporate Governance discusses forensic accounting techniques and how forensic accountants add value while investigating claims and fraud. It further highlights the benefits of forensic accounting audits for corporate benefits and evidence acceptability. Covering topics such as credit card fraud, blockchain technology, and developing countries, this book is an excellent resource for accounting professionals, external auditors, students and faculty of higher education, auditors, researchers, and academicians.

journal of forensic investigative accounting: *Fraud Auditing Using CAATT* Shaun Aghili, 2019-04-15 This book discusses various common occupational and organizational fraud schemes, based on the Association of Certified Fraud Examiners (ACFE) fraud tree and assist fraud examiners and auditors in correctly choosing the appropriate audit tests to uncover such various fraud schemes. The book also includes information about audit test red flags to watch out for, a list of recommended controls to help prevent future fraud related incidents, as well as step-by-step demonstrations of a number of common audit tests using IDEA® as a CAATT tool.

journal of forensic investigative accounting: *Expert Witnessing in Forensic Accounting* Walter J. Pagano, Thomas A. Buckhoff, 2005 Selected readings from experienced practitioners and leading academics developed to provide practical advice to consulting and expertizing accountants, and the attorneys that engage their services. Topics are wide-ranging, from tips on courtroom attire to legal theories underlying Daubert, and include: testifying do's and don'ts; first-hand suggestions for case preparation, management, and success; roles of expert as consultant and witness;

anticipation of varieties of Daubert challenges and cross-examination techniques; understanding independence, methodology, reporting, and advocacy; deposition and cross-examination strategies; and considerations regarding priviledged information and communications.

journal of forensic investigative accounting: Research Companion to Corruption in Organizations Ronald J. Burke, Cary L. Cooper, 2009-01-01 This is a very timely book. The coverage it gives to the topic is superb. The individual, organisational and institutional causes of corruption are laid out along with analyses of the choices that we all have to make to deal with its consequences. In these times of increased scouting of corporate behaviour, there is something to learn here for policy makers, corporate leaders and researchers alike. Paul Sparrow, Lancaster University, UK Ronald Burke and Cary Cooper have assembled the most comprehensive volume of work available today on the topic of organizational corruption. However, the volume is far-reaching in more than just its content. In addition to attracting some of the most widely-read scholars in the area, Burke and Cooper have found space for a number of bright new voices and thus, insights as well. This makes for a volume that is as vibrant and exciting as it is complete. Scholars not only should read it, they will enjoy doing so. Marshall Schminke, University of Central Florida, US Corruption in organizations is creating an increasing number of victims and causing huge costs. This timely book brings together international researchers who address the causes and consequences of corruption in organizations and the action needed to reduce levels of corruption worldwide. Corruption is a worldwide problem and is likely to increase as a result of the current economic meltdown. Specific attention is devoted to causes of corruption such as individual levels of moral development, moral disengagement, greed, the routinisation of corruption, and organizational factors such as conflicts of interest, reward systems and organizational cultural values. The Companion suggests methods and examples to reduce levels of corruption that include education and training, whistleblowing, the increase of organizational controls through rules and structure, and developing an ethical organizational culture. Academics and postgraduate students interested in both crime and corruption in organizations will warmly welcome the Companion. Policymakers in government, those involved in professional services such as accountants and lawyers, as well as managers of any organization interested in conducting ethical business will find the Companion invaluable.

Additional Resources

journal of forensic investigative accounting

Journal Of Forensic Investigative Accounting

Journal Of Forensic Investigative Accounting

Related Articles

- j vernon mcgee questions and answers
- is mct wellness a hoax for weight loss
- ixl 8th grade language arts answer key

Back to Home