



Forensic and Investigative Accounting (7th Edition)

PhD, CPA, CFF, CrFA Professor D. Larry Crumbley, PhD Lester E. Heitger, PhD, CPA G. Stevenson Smith

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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 challenges facing accountants today. The 7th Edition includes new fraud schemes, numerous new eyewitness and spotlight stories, and new forensic techniques and tools, such as timeline analysis, link analysis, invigilation, genograms, proof of cash, entity charts, and full-and-false inclusion tests. This edition brings the reader up to date with the latest cybercrime activity and cases, and it documents the latest corruption schemes and explains how to find and prevent them.

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