

Forensic Accounting Chapter 3

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The falsification of alteration of accounting records or supporting documents from which financial statements are prepared Three M's of financial Reporting Fraud- Misrepresentation The intentional omission from the financial statements of events, transactions, or other significant information

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~~Taylor, Forensic Accounting | Pearson~~

Forensic accounting firms specialize in forensic accounting and litigation support. Most firms will conduct embezzlement investigation, and some will have a subset specialty in digital forensics. The firms can be a standalone forensic accounting firm, or a department within a larger public accounting practice.

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If the exam is taken in essay format, students need to approach the exam with comprehensive knowledge of the concepts to be covered, but the mindset must be focused on how to present question responses in a logical and readable manner, with attention to grammar and punctuation.

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PART ONE: THE FIELD AND PRACTICE OF FORENSIC ACCOUNTING. Chapter 1- Introduction to Forensic and Investigative Accounting; Chapter 2 - Forensic Accounting Education, Institutions and Specialties. PART TWO: UNCOVERING ACCOUNTING CRIME. Chapter 3 - Fraudulent Financial Reporting; Chapter 4 - Detecting Fraud in Financial Reporting.

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