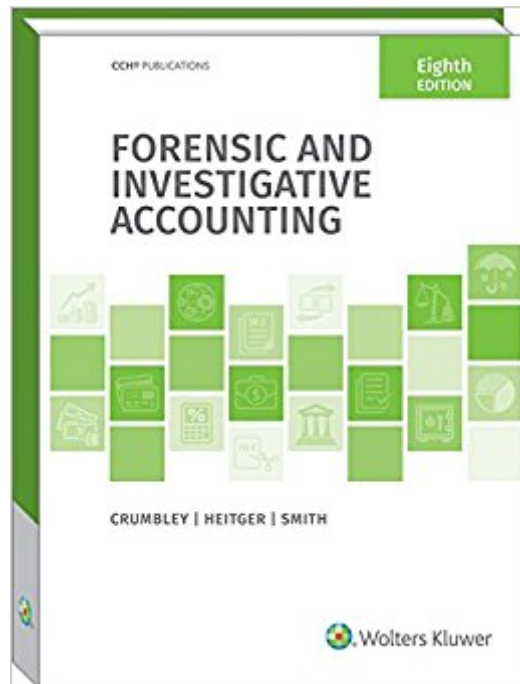




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Forensic And Investigative Accounting (8th Edition)



Synopsis

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 (8th 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 8th 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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Professor Lester E. Heitger, Ph.D., CPA, taught for many years in the Accounting Department at Indiana University in Bloomington, Indiana. He now holds the position as the BKD Distinguished Professor of Forensic Accounting in the School of Accountancy at Missouri State University, where he has developed and teaches several forensic accounting courses, and he has helped develop a Certificate in Forensic Accounting in the graduate accounting program. Dr. Heitger served as a member of the task force funded by the United States Justice Department, White Collar Crimes Division that created the "Model Curriculum in Forensic Accounting." Professor Heitger has been active in litigation support and expert witnessing over the past 30 years, working as a forensic accountant on over 50 cases, testifying as an expert witness in state and federal courts and in the United States Tax Court. He also has testified in alternative dispute resolution environments, such as arbitrations and mediations. He is currently President of the Forensic Accounting (FA) section of the American Accounting Association. In 2014, Professor Heitger became the Chair of the Higher Education Initiative Committee of the ACFE. --Author Bio

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