

The background of the book cover features a close-up, slightly blurred image of a calculator's keypad in the lower-left corner. The rest of the background is a deep blue color, overlaid with a faint, light-colored pattern of binary code (0s and 1s) and some numerical data, suggesting a digital or forensic theme.

Forensic Accounting and Fraud Investigation for NON-EXPERTS

Third Edition

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Preface

The demand for forensic accounting continues to grow almost on a daily basis. Accounting and business publications alike predict the trend requiring more forensic accountants will only continue. Forensic accounting has been described on many campuses and within many public accounting firms' recruiting offices as the hottest area of accounting sought by candidates eager to enter the field of accounting. In response, colleges and universities have been feverishly adding courses and degree programs at the certificate, undergraduate, and graduate levels, trying to address the demands of students anxious to learn more about this field.

Simultaneously, more and more instances of financial crime and accounting-related litigation have been occurring, expanding both the contexts and the venues in which the skill set of a forensic accountant or fraud investigator can prove invaluable toward resolving the matter.

While most people may possess a basic understanding of what traditional accounting may entail, few have any understanding about forensic accounting and fraud investigation. Financial and nonfinancial people alike have an interest in learning more about these highly specialized fields of accounting, as cases of corporate or individual greed regularly dominate the media. Having a requisite background in accounting would be required for most of the books and materials available for these topics, many of which are excellent resources to those of us practicing in these fields.

Forensic Accounting and Fraud Investigation for Non-Experts, Third Edition, was written with the non-accountant in mind, aimed to demystify what often is characterized as complicated. The reality is most fraud and financial crime that occurs is not overly complicated, just made to appear that way either for concealment purposes or as a means of defense for the suspect or suspects when it ultimately is uncovered. The best forensic accountants and fraud investigators are those individuals who can take what could be presented as complicated and explain it to a

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