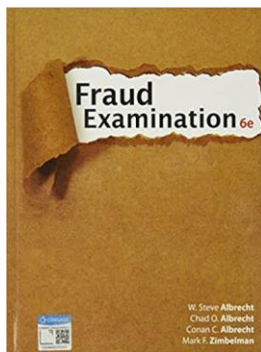


# FORENSIC ACCOUNTING

## SCOPE

Forensic Accounting is a type of accounting that can be used in presentation before a legal forum. It can be described as the act of identifying, settling, sorting, extracting, recording, reporting and verifying financial data in question, as well as clearly organizing and analyzing to make proper conclusions about the state of financial matters that have fallen under criminal observation. [Source: [elearning.scranton.edu](http://elearning.scranton.edu)]

Forensic Accounting utilizes accounting, auditing, and investigative skills to conduct an examination into the finances of an individual or business. Forensic accounting provides an accounting analysis suitable to be used in legal proceedings. Forensic accountants are trained to look beyond the numbers and deal with the business reality of a situation. Forensic accounting is frequently used in fraud and embezzlement cases to explain the nature of a financial crime in court. [Source: [investopedia.com](http://investopedia.com)]



### **Fraud examination (2019)**

Albrecht, W. Steve.

CO HV6691 .A43 2019

Located in Fr Jose T Bacatan SJ Library – Circulation Section

FRAUD EXAMINATION, 6E. Develop fraud skills as you become a better interviewer, stronger and more skeptical document examiner, better technology user and more informed decision maker. Closely examine and gain a strong understanding of the types of fraud and nature of fraud investigation today with current business examples and numerous actual fraud cases, delivered first-hand from the authors' experience. FRAUD EXAMINATION presents today's most important fraud concepts with an emphasis on the growing areas of ebusiness and cyber fraud. Significant discussion familiarizes you with forensic analysis as well as legal options for victims of fraud. New discussion also highlights how experts use technology to accomplish fraud and detect fraud.



### **Auditing and accounting cases: investigating issues of fraud and professional ethics (2014)**

Thibodeau, Jay C., Deborah Freier.

CO-CA HF 5686.C7 T45 2014

Located in Fr Jose T Bacatan SJ Library – Circulation Section

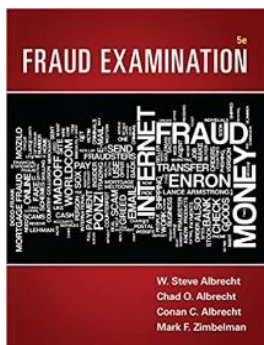
Suitable for educators to prepare future audit professionals with 45 cases focusing on specific and relevant audit issues, this book emphasizes the substantial benefits of using real-life case examples in helping to impart knowledge related to the practice of auditing.

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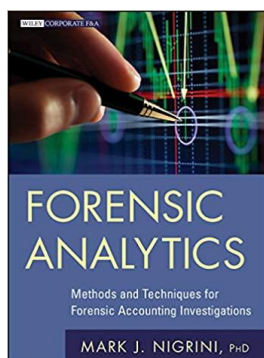
## **Fraud examination (2016)**

Albrecht, W. Steve.

CO HV6691 .A43 2016

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FRAUD EXAMINATION, 5E. You study and gain a strong understanding of the types of fraud and nature of fraud investigation today with current business examples and numerous actual fraud cases, delivered first-hand from the authors' experience. The book presents today's most important fraud concepts with an emphasis on the growing area of ebusiness fraud. Significant discussion familiarizes you with forensic analysis. You also review legal options for victims of fraud. New discussion emphasizes how technology is often used to accomplish fraud and how it can be used most effectively to detect fraud.



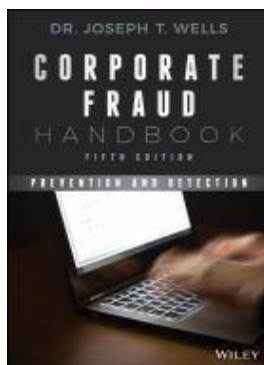
## **Forensic analytics: methods and techniques for forensic accounting investigations (2011)**

Nigrini, Mark J.

CO HV 6768 .N54 2011

Located in Fr Jose T Bacatan SJ Library – Circulation Section

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.



## **Corporate fraud handbook: prevention and detection (2017)**

Wells, Joseph T.

CO HV 6691 .W44 2017

Located in Fr Jose T Bacatan SJ Library – Circulation Section

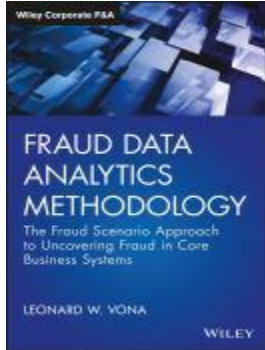
Corporate Fraud Handbook details the many forms of fraud to help you identify red flags and prevent fraud before it occurs.

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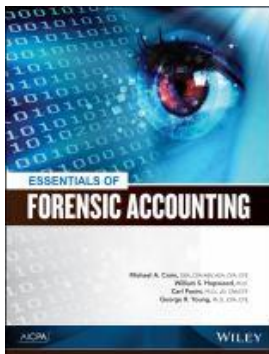
## **Fraud data analytics methodology: the fraud scenario approach to uncovering fraud in core business systems (2017)**

Vona, Leonard W.

CO-CA HF 5667 .V659 2017

Located in Fr Jose T Bacatan SJ Library – Circulation Section

Fraud Data Analytics Methodology addresses the need for clear, reliable fraud detection with a solid framework for a robust data analytic plan. By combining fraud risk assessment and fraud data analytics, you'll be able to better identify and respond to the risk of fraud in your audits. Proven techniques help you identify signs of fraud hidden deep within company databases, and strategic guidance demonstrates how to build data interrogation search routines into your fraud risk assessment to locate red flags and fraudulent transactions. These methodologies require no advanced software skills, and are easily implemented and integrated into any existing audit program. Professional standards now require all audits to include data analytics, and this informative guide shows you how to leverage this critical tool for recognizing fraud in today's core business systems.



## **Essentials of forensic accounting (2015)**

Crain, Michael A.

HV 8079.F7 C846 2015

Located in Fr Jose T Bacatan SJ Library – Circulation Section

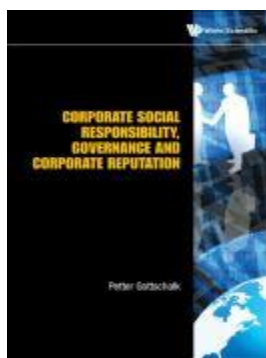
The highly experienced authors of the Essentials of Forensic Accounting define and explain the disciplined approaches to forensic accounting that lead to a thorough knowledge of the varied specialties within forensic accounting. Through illustrative examples and explanations, this book makes abstract concepts come to life for both seasoned professionals and students and it will help them understand and navigate successfully in this multifaceted area.

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# FORENSIC ACCOUNTING

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## **Forensic Accounting (2011)**

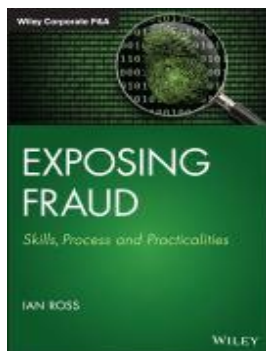
Gottschalk, Petter

FROM THE BOOK: Corporate social responsibility, governance and corporate reputation

CO-CA HV 6768 G68 2011

Located in Fr Jose T Bacatan SJ Library – Circulation Section

This unique volume expounds on the nature of white-collar crime and examines its relationship with corporate social responsibility, governance and corporate reputation. Based on empirical study and extensive literature review, this book presents different approaches for repairing damaged corporate reputations and also explains how internal governance and investigations can be conducted. Stages in corporate social responsibility are discussed and knowledge management is underscored as an imperative tool to combat white-collar crime and build corporate reputation.



## **Exposing fraud: skills, process and practicalities (2016)**

Ross, Ian.

CO HV 6691 .R67 2016

Located in Fr Jose T Bacatan SJ Library – Circulation Section

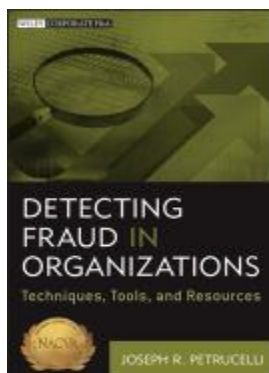
In Exposing Fraud: Skills, Process, and Practicalities, anti-fraud expert Ian Ross provides both ideas and practical guidelines for applying sound techniques for fraud investigation and detection and related project management. The investigative principles in this book are truly universal and can be applied anywhere in the world to deal with any of the range of fraud types prevalent in today's business environments. Topics covered include cyber fraud, the psychology of fraud, data analysis techniques, and the role of corporate and international culture in criminal behavior, among many others. Ensure an optimal outcome to fraud investigations by mastering real-world skills, from interviewing and handling evidence to conducting criminal proceedings.

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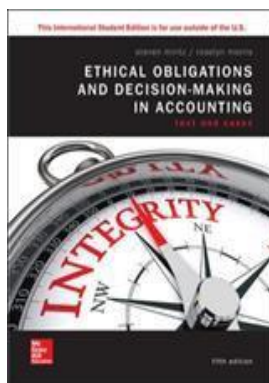
## **Detecting fraud in organizations: techniques, tools, and resources (2013)**

Petrucelli, Joseph R.

CO-CA HV 6769 P48 2013

Located in Fr Jose T Bacatan SJ Library – Circulation Section

A savvy examination of where people and value meet, creating the opportunity for fraud. An essential reference for all business professionals, *Detecting Fraud in Organizations: Techniques, Tools, and Resources* explains the process of how people commit fraud, as well as how to prevent and stop fraud from occurring in your organization.



## **Ethical obligations and decision making in accounting: text and cases (2020)**

Mintz, Steven M., Roselyn E. Morris,

CO HF 5616.U5 M535 2020

Located in Fr Jose T Bacatan SJ Library – Circulation Section

The overriding philosophy of this text is to provide the instructor with comprehensive coverage of ethical and professional issues encountered by accounting professionals. The book is devoted to helping students cultivate the ethical commitment needed to ensure that their work meets the highest standards of integrity, independence, and objectivity. *Ethical Obligations and Decision Making in Accounting* is designed to provide the instructor with the best flexibility and pedagogical effectiveness of any book on the market. To that end, it includes numerous features designed to make both learning and teaching easier.



## **Journal of Forensic Accounting Research**

Full-text available from 2016 to present

Available in EBSCO E-journals

*Journal of Forensic Accounting Research* promotes excellence in the research, teaching, and practice of forensic accounting, with a balance among basic research, practice, and education. In addition, forensic accounting research is to be broadly conceived, and not limited to fraud research.

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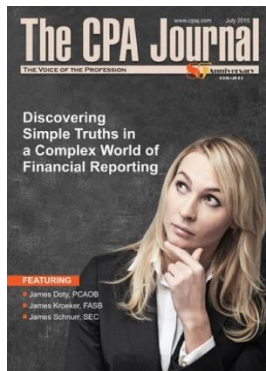


## Journal of Financial Crime

Full-text available from 2001 to present

Available in EBSCO E-journals

The Journal of Financial Crime publishes authoritative, practical and detailed insight in the most serious and topical issues relating to the control and prevention of financial crime and related abuse. The journal's articles are authored by some of the leading international scholars and practitioners in the fields of law, criminology, economics, criminal justice and compliance. Consequently, articles are perceptive, evidence based and have policy impact.

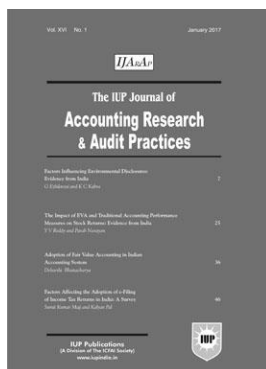


## The CPA Journal

Full-text available from 1993 to present

Available in EBSCO and eLibraryUSA (Gale Academic OneFile) E-journals

Broadly recognized as an outstanding, technical-refereed publication for accounting practitioners, educators, and other financial professionals.



## IUP Journal of Accounting Research & Audit Practices

Full-text available from 2007 to present

Available in EBSCO E-journals

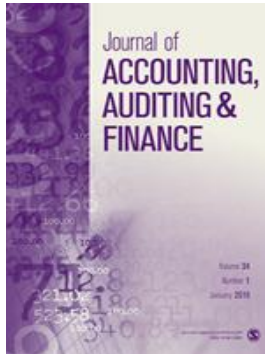
It is a quarterly journal that offers papers on Financial accounting, Management accounting, Accounting standards, Taxation, IT-accounting interface; R&D reporting biases and their consequences; Corporate disclosures and Standards of reporting reflecting better governance, Environmental accounting and reporting; Auditing research, Internal and external audits, Ethics in reporting, etc.

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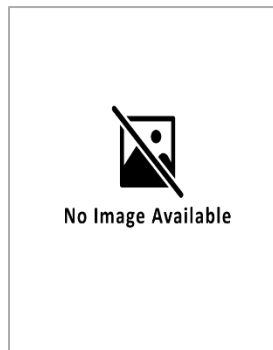


## **Journal of Accounting, Auditing & Finance**

Full-text available from 1986 to present

Available in EBSCO E-journals

Presents research articles, professional adaptation and empirical analysis on all aspects of accounting, auditing and finance for a general readership.

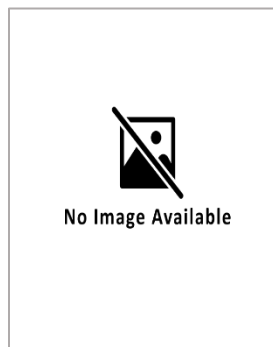


## **Accounting Fraud (Creative Accounting).**

FROM THE BOOK: Salem Press Encyclopedia, 2021.

Available in EBSCO E-books

Accounting fraud has become a universal issue, affecting virtually every country and industry in the world. The terms accounting fraud and creative accounting are often used interchangeably. However, some scholars and investigators argue that there is a fine line between traditional accounting fraud and creative accounting. They contend that the former is always illegal, but the latter may use legal, if dishonest, accounting practices. During some of the major financial scandals of the late twentieth and early twenty-first centuries, investigators delayed legal action while they determined whether the line between creative accounting and criminal fraud had been crossed.



## **Forensic accounting.**

Flesher, Dale L.

FROM THE BOOK: Salem Press Encyclopedia of Science, 2020.

Available in EBSCO E-books

Forensic accounting is accounting or auditing that provides results suitable for use in a courtroom. Forensic accounting is so thorough and so provable that in the accountant's or auditor's professional judgment, a conclusion can be reached regarding the accounts that would be sustainable in a court of law or within a judicial or administrative review (the latter would include events involving mediation or arbitration).

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Visit the library webpage at: <https://www.adzu.edu.ph/library/>

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## **An Innovative Approach in Combating Economic Crime Using Forensic Accounting Techniques (2020)**

Akinbowale, Oluwatoyin Esther , Heinz Eckart Klingelhofer , Mulatu Fikadu Zerihun

Journal of Financial Crime, vol. 27, issue 4, pp. 1253-1272

Available in EBSCO E-articles

## **Forensic Accounting, Fraud Theory, and the End of the Fraud Triangle (2017)**

Huber, Wm. Dennis

Journal of Theoretical Accounting Research, vol. 12 issue 2, pp. 28-49.

Available in EBSCO E-articles

## **Special Forum: Behavioral Aspects of Forensic Accounting: Fraud and Governance: The Importance of People (2021)**

Hermanson, Dana R

Journal of Forensic Accounting Research, vol. 6 issue 1, pp. 313-334.

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## **The forensic accounting and corporate fraud (2013)**

Imoniana, Joshua Onome , Maria Thereza Pompa Antunes , Henrique Formigoni

Journal of Information Systems & Technology Management, vol. 10, issue 1.

Available in EBSCO E-articles

## **The past, present, and future of forensic accounting (2015)**

Smith, G. Stevenson

The CPA Journal, Vol. 85, Issue 3.

Available in EBSCO E-articles

## **Natural Language Processing: Machine Learning Methods in Forensic Accounting (2021)**

Castillo, Andre.

The CPA Journal, vol. 91, issue 6-7.

Available in EBSCO E-articles

## **Forensic Accounting: A Value-Adding Skill for the CPA (2017)**

Kreuter, Eric

The CPA Journal, vol. 87, issue 11.

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## **COVID-19 challenges to forensic accounting (2020)**

Wiesenfeld, Joshua

Journal of Accountancy, pp. 1-3.

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## **Private Investigations and Self-Disclosure of Suspected Fraud: Experimental Evidence on Forensic Accounting Services (2021)**

Friedrich, Christian

Behavioral Research in Accounting, vol. 33 issue 1, pp. 65-79.

Available in EBSCO E-articles

## **Accounting educators and practitioners' perspectives on fraud and forensic topics in the accounting curriculum (2013)**

Daniels, Bobbie W., Yvonne Ellis, R.D Gupta

Journal of Legal, Ethical and Regulatory Issues, vol. 16, issue 2.

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## **Divergent Views among Practitioners and Educators on Forensic Accounting Education (2018)**

Kramer, Bonita K. Peterson, Mike Seda, Georgiy Bobashev

Management Accounting Quarterly, vol. 19, issue 3.

Available in EBSCO E-articles

## **Forensic Accounting in Financial Fraud Control in Digital Environment: A Research on Independent Auditors (2019)**

KURNAZ, Niyaz, İbrahim KÖKSAL, Tolga ULUSOY

Electronic Turkish Studies, vol. 14 issue 3, pp. 1609-1627.

Available in EBSCO E-articles

## **A Successful Career Transition to Forensic Accounting (2019)**

Kreuter, Eric

CPA Journal, vol. 89 issue 10, pp. 6-8.

Available in EBSCO E-articles

## **Forensic Accounting in the Fraud Auditing Case (2016)**

Simeunović, Nataša, Gojko Grubor, Nenad Ristić

European Journal of Applied Economics, vol. 13 issue 2, pp. 45-56.

Available in EBSCO E-articles

## **Contemporary Research in Valuation and Forensic Accounting (2017)**

Lohrey, Peter L

Value Examiner, pp. 32-36.

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## **Forensic Accounting, Fraud Theory, and the End of the Fraud Triangle (2017)**

Huber, Wm. Dennis

Journal of Theoretical Accounting Research, vol. 12 issue 2, pp. 28-49.

Available in EBSCO E-articles

## **Forensic Accounting: Fraud Detection Skills for External Auditors**

S., Fadilah [and four others]

Polish Journal of Management Studies, vol. 20 issue 1, pp. 168-180.

Available in EBSCO E-articles

## **What is the Purpose of Research in Forensic Accounting?**

Huber, Dennis, James A. Di Gabriele

Journal of Theoretical Accounting Research, vol. 11 issue 1, pp. 30-49.

Available in EBSCO E-articles

## **Forensic Accountants, Codes of Ethics and Forensic Accounting Corporations (2013)**

Huber, Wm. Dennis

Journal of Forensic Studies in Accounting & Business, vol. 5 issue 1, pp. 70-101.

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## **Fighting Cyber Crimes Using Forensic Accounting: A Tool to Enhance Operational Efficiency (2018)**

Moid, Sana

Wealth: International Journal of Money, Banking & Finance, vol. 7 issue 3, pp. 92-99.

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## **Forensic accounting: a blend of knowledge (2017)**

Kumari Tiwari, Reshma, Jasojit Debnath

Journal of Financial Regulation & Compliance, vol. 25 issue 1, pp. 73-85.

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## **Forensic Accounting — the Missing Link in Education and Practice (2012)**

Mitrić, Miloš, Aleksandra Stanković, Andrijana Lakićević,

Management (1820-0222), vol. 17 issue 65, pp. 41-50.

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## **Simulations in Forensic Accounting: Development of Skills for Better Practice (2018)**

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Proceedings of the Northeast Business & Economics Association, pp. 110-111.

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## **Developing a strategy map for forensic accounting with fraud risk management: An integrated balanced scorecard-based decision model (2020)**

Yang, Chih-Hao, Kuen-Chang Lee  
Evaluation & Program Planning, vol. 80.  
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## **Financial statement fraud: the need for a paradigm shift to forensic accounting (2019)**

Awolowo, Ifedapo  
Available in EBSCO (Thesis)

## **Balboa security v. M&M systems: Forensic accounting for determining commercial damages (2022)**

John R.Cooper, Brett S. Kawada  
Journal of Accounting Education, Vol. 58, March 2022, 100755  
Available in ScienceDirect E-articles

## **Developing a strategy map for forensic accounting with fraud risk management: An integrated balanced scorecard-based decision model (2020)**

Chih-Hao Yang, Kuen-Chang Lee  
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## **Detecting fraud beyond cooked books: Forensic economics, psychology and accounting toolkit (2020)**

Petr Houdek  
Organizational Dynamics, Vol. 49, Issue 4, October–December 2020, 100734  
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## **Female CFOs and accounting fraud: Evidence from China (2019)**

Jing Liao, David Smith, Xutang Liu  
Pacific-Basin Finance Journal, Vol. 53, February 2019, pp. 449-463  
Available in ScienceDirect E-articles

## **Money shouts! How effective are punishments for accounting fraud? (2019)**

Yang Wang, John K. Ashton, Aziz Jaafar  
The British Accounting Review, Vol. 51, Issue 5, September 2019, 100824  
Available in ScienceDirect E-articles

## **Does mutual fund investment influence accounting fraud? (2019)**

Yang Wang, John K. Ashton, Aziz Jaafar  
Emerging Markets Review, Vol. 38, March 2019, pp. 142-158  
Available in ScienceDirect E-articles

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Ling Lei Lisic, Sabatino (Dino) Silveri, Yanheng Song Kun Wang

Journal of Business Research, Vol. 68, Issue 6, June 2015, pp. 1186-1195

Available in ScienceDirect E-articles

## **Warning signals for potential accounting frauds in blue chip companies – An application of adaptive resonance theory (2007)**

Eva Chung-chiung Yen

Information Sciences, Vol. 177, Issue 20, 15 October 2007, pp. 4515-4525

Available in ScienceDirect E-articles

## **Detecting complex account fraud in the enterprise: The role of technical and non-technical controls (2011)**

Sigi Goode, David Lacey

Decision Support Systems, Vol. 50, Issue 4, March 2011, pp. 702-714

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## **Control fraud, gambling for resurrection, and moral hazard: Accounting for white-collar crime in the savings and loan crisis (2005)**

Henry N. Pontell

The Journal of Socio-Economics, Vol. 34, Issue 6, December 2005, pp. 756-770

Available in ScienceDirect E-articles

## **Fraud in accounting, organizations and society: Extending the boundaries of research (2013)**

David J. Cooper, Tina Dacin, Donald Palmer

Accounting, Organizations and Society, Vol. 38, Issues 6–7, August–October 2013, pp. 440-457

Available in ScienceDirect E-articles



### **Journal of Accountancy**

Full-text available from 1989 to present

Available in eLibraryUSA (Gale Academic OneFile) E-journals

A teaching magazine for the accounting profession and the official journal of the American Institute of Certified Public Accountants (AICPA). Feature articles examine such topics as financial reporting, auditing, taxation, personal financial planning, electronic commerce, practice management, and technology. Reports on AICPA activities, regulatory issues, and business trends. Each issue includes a list of outstanding exposure drafts from various accounting organizations.

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## **Divergent Views among Practitioners and Educators on Forensic Accounting Education (2018)**

Bonita K. Peterson Kramer, Mike Seda and Georgiy Bobashev  
Management Accounting Quarterly, Vol. 19, Issue 3  
Available in elibraryUSA (Gale Academic OneFile) E-articles

## **Forensic Accounting Investigation of Public Sector Corruption in Nigeria: The Gioia Methodology (2021)**

Naziru Suleiman and Zaleha Othman  
The Qualitative Report, Vol. 26, Issue 3  
Available in elibraryUSA (Gale Academic OneFile) E-articles

## **The Past, Present, and Future of Forensic Accounting (2020)**

Yigal M. Rechtman  
The CPA Journal, Vol. 90, Issue 3  
Available in elibraryUSA (Gale Academic OneFile) E-articles

## **Forensic Accounting: A Value-Adding Skill for the CPA (2017)**

Eric Kreuter  
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Available in elibraryUSA (Gale Academic OneFile) E-articles

## **Natural Language Processing: Machine Learning Methods in Forensic Accounting (2021)**

Andre Castillo  
The CPA Journal, Vol. 91, Issue 6-7  
Available in elibraryUSA (Gale Academic OneFile) E-articles

## **FORENSIC ACCOUNTANTS TO THE RESCUE: A good forensic accountant with experience in cost/managerial accounting has the ability to save your organization's reputation and finances (2018)**

Les Heitger and Olen L. Greer  
Strategic Finance, Vol. 99, Issue 9  
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## **Forensic accountants and calculation of value reports: recent court observations 2017**

James A. DiGabriele and Peter L. Lohrey  
The CPA Journal, Vol. 87, Issue 3  
Available in elibraryUSA (Gale Academic OneFile) E-articles

## **Visual and text analytics: the next step in forensic auditing and accounting (2017)**

George R. Aldhizer, III  
The CPA Journal(Vol. 87, Issue 6)  
Available in elibraryUSA (Gale Academic OneFile) E-articles

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## **Business acquisition: a case study with various accounting frauds (2016)**

Stanley Self, Tamara Fudge, Gene Sullivan and Tom Harrington  
International Journal of Business, Accounting and Finance, Vol. 10, Issue 2  
Available in elibraryUSA (Gale Academic OneFile) E-articles

## **Financial complexity: Accounting for fraud (2016)**

David Witzling  
Science, New Series, Vol. 352, No. 6283 (15 APRIL 2016), pp. 301-302  
Available in elibraryUSA (JSTOR) E-articles

## **The Causes of Fraud in the Financial Crisis of 2007 to 2009: Evidence from the Mortgage-Backed Securities Industry (2016)**

Neil Fligstein and Alexander F. Roehrkasse  
American Sociological Review, Vol. 81, No. 4 (August 2016), pp. 617-643  
Available in elibraryUSA (JSTOR) E-articles

## **Perceptions on the Causes of Individual and Fraudulent Co-offending: Views of Forensic Accountants**

Akkeren, Jeanette Van, Sherrena Buckby  
Journal of Business Ethics, vol. 146, No. 2, Thematic Symposium: Business Ethics, Peace and Environmental Issues, pp. 383-404  
Available in elibraryUSA (JSTOR) E-articles

## **The Role of Power in Financial Statement Fraud Schemes (2015)**

Chad Albrecht [and four others]  
Journal of Business Ethics, vol. 131, No. 4, Special Issue on Unethical Conduct within Organizations: Understanding and Preventing Fraudulent Behavior, pp. 803-813  
Available in elibraryUSA (JSTOR) E-articles

## **The new frontiers of accounting fraud: The impact of accounting standards convergence on fair and accurate financial reporting (2016)**

Williams, Bett J.  
Available in elibraryUSA (ProQuest Dissertations & Theses Global)

## **Accounting fraud and institutional investors (2008)**

Larson, Chad R.  
Available in elibraryUSA (ProQuest Dissertations & Theses Global)

## **Accounting fraud: Booms, busts, and incentives to perform (2011)**

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To further your search on Forensic Accounting, use the keyword/s below:

**forensic accounting**

**“forensic accounting” or forensic+accounting**

You may also use other keywords related to Forensic Accounting:

**Broader terms:** Accounting  
Forensic sciences

**Related term:** Fraud  
Investigations  
Fraud investigation  
Misleading financial statements

**Use For:** Fraud accounting  
Investigative accounting

Compiler:

Agnes S. Lim | Deborah P. Latras  
March 22, 2022

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