TABLE OF CONTENTS

Chapter 1: Core Foundation Related to Forensic Accounting and Fraud Examination	1
Module 1: What Is Fraud? Module 2: What Is Forensic Accounting?	4 14
Module 3: The Professional's Skill Set	15
Module 4: The Role of Auditing, Fraud Examination, and Forensic Accounting	16
Module 5: The Basics of Fraud	19
Module 6: The Investigation	37
Module 7: Fraud Examination Methodology	50
Chapter 1: Test Your Knowledge	53
Chapter 1: Solutions and Suggested Responses	57
Chapter 2: Who Commits Fraud and Why: The Profile and Psychology of the Fraudster	61
Module 1: Criminology, Fraud, and Forensic Accounting	62
Module 2: Who Commits Fraud and Why: The Fraud Triangle	67
Module 3: The Role of Personal Integrity, Capability, Gender, and the Influence of the	
Organization	81
Module 4: The Psychology of the Fraudster, a Deeper Look: M.I.C.E., Predators, and	04
Collusion Medule 5: The Freud Triangle in Court and the Meta Medal	91 99
Module 5: The Fraud Triangle in Court and the Meta-Model	
Chapter 2: Test Your Knowledge	103
Chapter 2: Solutions and Suggested Responses	107
Chapter 3: Legal, Regulatory, and Professional Environment	111
Module 1: Introduction	114
Module 2: The Rights of Individuals	116
Module 3: Probable Cause	124
Module 4: Rules of Evidence	127
Module 5: Criminal Justice System	130
Module 6: Civil Justice System	133
Regulatory System	137
The Role of Corporate Governance	158
Chapter 3: Test Your Knowledge	161
Chapter 3: Solutions and Suggested Responses	165
Appendix: Careers in Fraud Examination and Financial Forensics	169
Glossary	193
Index	203
Final Exam Copy	207