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States) defines forensic accounting as “the application of special- ized knowledge and investigative skills possessed by CPAs to collect, analyze, and evaluate evidential matter, and to interpret and communicate find- ings in the courtroom, boardroom or other legal or administrative venue.” 4

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Forensic and Investigative Accounting is comprised of five parts. The first part defines the discipline and practice of

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forensic accounting, including a brief history of forensic accounting from Glasgow, Scotland to post-Enron USA.

Forensic and Investigative Accounting from CCH Brings ...

Forensic accounting is a niche specialization in the field of accounting. Whereas a general CPA is often found in

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broader ranging roles, a forensic CPA specializes in investigative work. They combine their accounting, auditing, and investigative skills to search for financial inconsistencies and unlawful financial activity.

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Forensic Accounting is the practice of utilizing accounting, auditing, and investigative skills to assist in legal matters. It encompasses three main areas - litigation support, investigation, and dispute resolution.

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Forensic accountants are chartered accountants or members of accounting bodies, such as the Association of Certified Fraud Examiners who investigate potential lapses and malpractices in accounting. Over the years though, the forensic accounting career has attracted people from varied backgrounds such as management, law,

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