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ANSWERS TO EXERCISES Chapter 1 Review Questions 1-1 (Learning objective 1-1) What is fraud examination? Answer: Fraud examination is a process for resolving allegations of fraud from inception to ...

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1-2 Differentiate between fraud and abuse. 1-3 Define financial forensics and identify an appropriate methodology for a given financial forensic fact pattern. 1-4 Differentiate the roles of auditing, fraud examination, and financial forensics. 1-5 Explain the theory of the fraud triangle. 1-6 List the legal elements of fraud.

SECTION INTRODUCTION TO FRAUD EXAMINATION AND FINANCIAL ...

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Fraud is deception that includes the following elements: 1. A representation 2. About a material point 3. That is false, 4. Intentionally or recklessly so, 5. Which is believed 6. And acted upon by the victim 7. To the victim's damage. 2. Fraud affects individuals, consumers, and organizations in various ways. Fraud

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Fraud examination is the act of resolving allegations of fraud using techniques such as interviews, statement analyses, public records searches, and forensic document examination. While forensic accounting can involve fraud, it encompasses a broad spectrum of accounting techniques used specifically for courtroom purposes and can involve bankruptcy, business disputes, and divorce.

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