



## Case studies in forensic accounting and fraud auditing

By D. Larry Crumbley, Wilson A. LaGraize, Christopher E. Peters



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The Forensic and Investigative Accounting Casebook is a collection of Problem-Based Learning cases designed to reinforce principles taught in forensic accounting/auditing courses throughout the United States. Each case: (1) lays out the basic principles and parameters of analysis to be applied in uncovering and proving fraudulent activity in domestic and/or international operations; (2) provides a fact pattern and supporting documentation that allow students to not only uncover illegal activity, but also to prove such fraud in a court of law under American rules of evidence and courtroom procedure; (3) is designed for students to perform forensic investigation, alone or in teams, with the instructor serving as a facilitator; and (4) includes secondary documents that either corroborate the superficial accounting information initially provided or reveal anomalies and discrepancies pointing to who, what, when, where, how, and why.

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## **Editorial Review**

### **About the Author**

Professor D. Larry Crumbley, PhD, CPA, CFF, CrFA is the KPMG Endowed Professor in the Department of Accounting, Louisiana State University. He has published more than 300 articles and authored more than 50 books. He is founding editor of the Journal of Forensic and Investigative Accounting. Professor Crumbley is the organizer and first President of the AAAs Forensic and Investigative Accounting Section.

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