



Samuel Folusho Johnson-Rokosu

# **An Empirical Evaluation of Forensic Accounting**



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# Empirical Evaluation Forensic Accounting

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## **Empirical Evaluation Forensic Accounting:**

*An Empirical Evaluation of Forensic Accounting* Johnson-Rokosu Samuel Folusho, 2015-12-10 Fraud and forensic accounting education is a necessity in very corrupt corporate government institutions across the globe Accounting educators have been pressured to make changes to the accounting curriculum and to include courses in forensic accounting Fraud and corruption are gargantuan twin brothers that have limited the growth infrastructure development of many nations and led many firms to the road of bankruptcy Detecting fraud has become a high priority in the accounting profession and the failure of statutory audit to detect prevent and reduce misappropriation of corporate fund give rise to the profile and need of forensic accounting in Nigeria Accounting programs around the world have been revising their curricula to include courses in forensic accounting This book examined the prospects challenges of and forensic accounting integration into curriculum in Nigeria tertiary institutions The study thus involves determining if inclusion of forensic accounting as a course to the existing accounting auditing course will increase student expertise The book will be of interest to students researchers decision makers

**Understanding and mitigating cyberfraud in Africa** Oluwatoyin E. Akinbowale, Mariann P. Mashigo, Mulatu F. Zerihun, 2024-06-30 The book covers the overview of cyberfraud and the associated global statistics It demonstrates practicable techniques that financial institutions can employ to make effective decisions geared towards cyberfraud mitigation Furthermore the book contains some emerging technologies such as information and communication technologies ICT forensic accounting big data technologies tools and analytics employed in fraud mitigation In addition it highlights the implementation of some techniques such as the fuzzy analytical hierarchy process FAHP and system thinking approach to address information and security challenges The book combines a case study empirical findings a systematic literature review and theoretical and conceptual concepts to provide practicable solutions to mitigate cyberfraud The major contributions of this book include the demonstration of digital and emerging techniques such as forensic accounting for cyber fraud mitigation It also provides in depth statistics about cyber fraud its causes its threat actors practicable mitigation solutions and the application of a theoretical framework for fraud profiling and mitigation

**Journal of Forensic Accounting**, 2007 **Handbook of Research on the Significance of Forensic Accounting Techniques in Corporate Governance**

Kamwani, Suleman Sherali, Vieira, Elisabete S., Madaleno, Mara, Azevedo, Graça, 2022-02-25 The financial community has undergone a realization of the failure of corporate communication required for forensic professionals to expose structural weaknesses within businesses Many organizations and businesses within the financial community have flawed internal controls poor corporate governance and fraudulent financial statements It is vital to develop forensic accounting techniques to reduce external auditor deficiencies in fraud detection and their implications and enhance corporate efficiency in fraud detection The Handbook of Research on the Significance of Forensic Accounting Techniques in Corporate Governance discusses forensic accounting techniques and how forensic accountants add value while investigating

claims and fraud It further highlights the benefits of forensic accounting audits for corporate benefits and evidence acceptability Covering topics such as credit card fraud blockchain technology and developing countries this book is an excellent resource for accounting professionals external auditors students and faculty of higher education auditors researchers and academicians

**An Empirical Evaluation of Forensic Accounting Education in Nigeria Tertiary Institutions** Samuel F. Johnson-Rokosu,2016 Fraud and corruption are

**Contemporary Issues in Audit Management and Forensic Accounting** Simon Grima,Engin Boztepe,Peter J. Baldacchino,2020-02-10 In the 18 chapters in this volume of Contemporary Studies in Economic and Financial Analysis expert contributors gather together to examine the extent and characteristics of forensic accounting a field which has been practiced for many years but is still not internationally regulated yet

**Handbook of Research on Theory and Practice of Financial Crimes** Rafay, Abdul,2021-03-18 Black money and financial crime are emerging global phenomena During the last few decades corrupt financial practices were increasingly being monitored in many countries around the globe Among a large number of problems is a lack of general awareness about all these issues among various stakeholders including researchers and practitioners The Handbook of Research on Theory and Practice of Financial Crimes is a critical scholarly research publication that provides comprehensive research on all aspects of black money and financial crime in individual organizational and societal experiences The book further examines the implications of white collar crime and practices to enhance forensic audits on financial fraud and the effects on tax enforcement Featuring a wide range of topics such as ethical leadership cybercrime and blockchain this book is ideal for policymakers academicians business professionals managers IT specialists researchers and students

**Essentials of Forensic Accounting** Michael A. Crain,William S. Hopwood,Richard S. Gendler,George R. Young,Carl Pacini,2019-08-05 Essentials of Forensic Accounting Essentials of Forensic Accounting is an authoritative resource covering a comprehensive range of forensic accounting topics As a foundation review a reference book or as preparation for the Certification in Financial Forensics CFF Exam this publication will provide thoughtful and insightful examination of the key themes in this field including Professional responsibilities and practice management Fundamental forensic knowledge including laws courts and dispute resolution Specialized forensic knowledge such as bankruptcy insolvency reorganization and valuation Through illustrative examples cases and explanations this book makes abstract concepts come to life to help you understand and successfully navigate this complex area

**Financial Forensics Body of Knowledge** Darrell D. Dorrell,Gregory A. Gadawski,2012-02-02 The definitive must have guide for the forensic accounting professional Financial Forensics Body of Knowledge is the unique innovative and definitive guide and technical reference work for the financial forensics and or forensic accounting professional including nearly 300 forensic tools techniques methods and methodologies apply to virtually all civil criminal and dispute matters Many of the tools have never before been published It defines the profession The Art Science of Investigating People Money It defines Forensic Operators financial forensics capable personnel possess unique

and specific skills knowledge experience education training and integrity to function in the financial forensics discipline It defines why If you understand financial forensics you understand fraud but not vice versa by applying financial forensics to all aspects of the financial community It contains a book within a book Companion Section for financial valuation and litigation specialists It defines foundational financial forensics forensic accounting methodologies FAIM Forensic Accounting Investigation Methodology ICE SCORE CICO APD forensic lexicology and others It contains a Reader Lookup Table that permits everyone in the financial community to immediately focus on the pertinent issues The Impact of Forensic Accounting on the Growth and Development of the Nigerian Economy. A Case Study of Nigerian Stock Exchange Iniubong Okon,2023-10-25 Bachelor Thesis from the year 2022 in the subject Business economics Banking Stock Exchanges Insurance Accounting grade A University of Nigeria Accounting language English abstract This study centered on the impact of forensic accounting on the growth and development of the Nigerian economy The Nigerian stock exchange was used as a case study The population of the study consisted of 57 people comprising the employees registrars stockbrokers and issuing houses of the stock exchange The major objective of this study is to determine how much impact forensic accounting has had on the growth and development of the Nigerian economy The research design used in this study is descriptive survey research design The finding revealed that forensic accounting has had and will continually have a positive impact on the Nigeria economy if given the chance Structurally Chapter one deals with the introduction of research work Chapter two deals with the review of related literature drawn from the textbooks articles in newspapers and Journals Chapter three deals with the statement of the methodology used for the research study Chapter four deals with data presentation analysis and its subsequent interpretation From the research of the study conclusions were drawn and recommendations were made These were done in chapter five As a result of the findings of this work the following recommendations were made i There should be creation of awareness of forensic accounting in Nigeria ii More forensic accountants should be trained iii Forensic accountants should be sent to review the financial statements of the various ministries and parastatals in Nigeria The results from this study will educate on the effect of accounting software on the processing and management of accounting information system Journal of Forensic Economics ,1991 **ICPDI 2023** Md Rabiul Islam,Rongjuan Chen,Jing Ma,2023-11-21 The 2nd International Conference on Public Management Digital Economy and Internet Technology ICPDI 2023 was successfully held on 13 September 2023 in Chongqing China This conference aimed to bring together researchers scholars and practitioners from various fields to exchange ideas and discuss advancements in the areas of public management digital economy and internet technology The conference featured a diverse range of research topics including but not limited to Public Management Digital Economy and Internet Technology The conference fostered a rich and stimulating intellectual environment The program included keynote speeches by renowned experts in the field parallel sessions for paper presentations and panel discussions addressing emerging trends and challenges The conference

proceedings showcased a wide array of research papers providing valuable insights into the latest theoretical and practical developments in the field of public management digital economy and internet technology Participants had the opportunity to engage in constructive discussions offer feedback and establish potential collaborations for future research endeavors We extend our gratitude to all participants presenters organizers and sponsors for their contributions in making this conference a resounding success We look forward to the 3rd edition of this conference where we can further explore the dynamic intersections of public management digital economy and internet technology Surveillance Technologies and Early Warning Systems: Data Mining Applications for Risk Detection Koyuncugil, Ali Serhan,Ozgulbas, Nermin,2010-09-30

Surveillance Technologies and Early Warning Systems Data Mining Applications for Risk Detection has never been more important as the research this book presents an alternative to conventional surveillance and risk assessment This book is a multidisciplinary excursion comprised of data mining early warning systems information technologies and risk management and explores the intersection of these components in problematic domains It offers the ability to apply the most modern techniques to age old problems allowing for increased effectiveness in the response to future eminent and present risk

**Artificial Intelligence, Internet of Things, and Society 5.0** Azzam Hannon,Abdullah Mahmood,2023-11-08 This book unlike any other previous book provides a platform for scholars and researchers to present the latest insights and findings on the application of artificial intelligence and other sustainable technologies for a human centric society It brings together technology with society with special attention given to AI and IoT related intricacies for a digital economy It covers a variety of research topics including block ciphers network marketing for sustainability entrepreneurship and AI AI and stock trading decisions digital transformation knowledge management chatbot engineering cybersecurity and smart metering system The book is a comprehensive reference work for scholars academics policymakers students and professionals presenting an overall understanding of AI its present and future trends and presents a discourse on important policies and strategies on inclusivity diversity bias accountability security metaverse applications of AI and other technologies such as IoT

*Interactive Media with Next-Gen Technologies and Their Usability Evaluation* Chhaya Santosh Gosavi,Ganesh Bhutkar,Abhijit Banubakode,Emmanuel Eilu,2024-11-28 Interactive media are a human machine interface that allows people to connect with each other by making them active participants in the media they consume through text graphics audio and video This book presents the challenges and opportunities presented by emerging media technologies to explore usability evaluation It covers the current trends in interactive media technologies such as Social Media Dark Patterns Internet of Things IoT Android Development Assistive Technologies and Augmented Reality AR Virtual Reality VR It explores various application areas such Education Film and Television Agriculture Cyber Security Bird Conservation Smart Vehicles Fashion Technology and e Learning Key features of this edited book are as follows Evaluates related Interactive Media Technologies and Applications for assessment and enhancement of their usability Illustrates current discussions on Interactive Media

Technologies such as Social Media Dark Patterns Internet of Things IoT Android Development Assistive Technologies and Augmented Reality AR Virtual Reality VR Includes various case studies from application areas such as Education Film and Television Agriculture Cyber Security Bird Conservation Smart Vehicles Fashion Technology and e Learning which are helpful for researchers Presents concept illustrations with appropriate figures tables and suitable descriptions in a reader friendly way This book is ideal for both beginners and experts working in the fields of HCI Multimedia Techniques and Next Gen Technologies

How to Get Away with Murder in Marketing: Forensic Marketing D. Anthony Miles, 2020-10-12 This is a must have book for marketing professionals business professionals consultants and MBA students This book provides a comprehensive introduction to forensic marketing D Anthony Miles CEO and founder of Miles Development Industries Corporation R a consulting practice venture capital acquisition firm shares detailed forensic marketing frameworks that will help you conduct a rigorous forensic investigation He focuses on Five types of marketing evidence categories Different types of forensic marketing investigations Four types of forensic investigation of marketing financial statements Ways to conduct an audit and minimize blind spots in an investigation The book explains how to use numerous analytical tools such as a market position analysis competitive intelligence analysis law and policy analysis pricing analysis branding audit customer relationship auditing and more Get an arsenal of tools to conduct a forensic marketing investigation with this complete guide aimed at practitioners theorists and business students Miles has made forensic marketing investigation methods accessible to business professionals and students How To Get Away With Murder in Marketing contains numerous useful investigative frameworks and images to help conduct a forensic marketing investigation How To Get Away With Murder in Marketing gives readers the confidence to do a forensic marketing investigation Forensic marketing investigation requires specific tools and skills How To Get Away With Murder in Marketing provides the tools to help the business profession build those skills This book will teach you how to be a forensic marketing expert The book provides readers with access to forensic marketing investigative frameworks and analytical models to help you solve marketing problems For readers this book is filled with forensic marketing tools and analytical techniques to help the marketing expert solve marketing problems The practice of an effective forensic marketing investigation is provided and shows how to implement an effective investigation into marketing problems Throughout the following chapters readers will learn about five categories of evidence that include information such as data sales marketing financials market reports law and policy market size market share financial resources historical performance current market position product and firm customer market segments pricing models fixed costs variable costs revenue unit contribution breakeven product lines brand awareness brand strength brand differentiation brand presence brand relevance and brand performance In this book readers are provided with five categories of forensic marketing tools are illustrated complete with examples of demonstrating applications in the real world marketing problems This area of specialty will be considered the top niche market in the marketing profession How To Get Away With Murder in Marketing

should be required reading for practitioners theorists and business students      Handbook of Management Accounting Research Christopher S. Chapman,Anthony G. Hopwood,Michael D. Shields,2006-12-08 Volume one of the Handbooks of Management Accounting Research sets the context for both Handbooks with three chapters outlining the historical development of management accounting as a discipline and as a practice in three broad geographic settings The bulk of the first volume then draws together a series of contributions that analyse the scholarly literature in terms of distinct intellectual and theoretical social science perspectives The volume includes a chapter which looks at work informed by psychology as a base discipline The volume also includes a set of chapters that seek to evaluate and explain issues of research method for the different approaches to research found within management accounting Special pricing available if purchased as a set with Volume 2 Documents the scholarly management accounting literature Publishing both in print and online through Science Direct International in scope      *Research Handbook on Nonprofit Accounting* Daniel Tinkelman,Linda M. Parsons,2023-08-14 Bringing together a diverse team of renowned accounting scholars this incisive Research Handbook presents a comprehensive evaluation of current research on nonprofit accounting noting its major accomplishments and outlining opportunities for future study      SUSTAINABILITY AND TECHNOLOGY IN THE BANKING AND INSURANCE SECTOR - CHALLENGES AND OPPORTUNITIES Prof. R. Shashidhar,Dr. Sunitha R,      From the Internet of Things to the Internet of Ideas: The Role of Artificial Intelligence Abdalmuttaleb M. A. Musleh Al-Sartawi,Anjum Razzaque,Muhammad Mustafa Kamal,2022-11-18 This book shows latest research on the role Artificial intelligence in enabling IoT to evoke IoI and how IoI flourish inside technologies like social media platforms social networks communities of practice interest to assure a globally sustainable unit where humans integrate with machines to collaboratively share ideas and solve complex problems Such a book holds several benefits It will reveal theoretical practical and managerial implications through discussions that will embrace a wide array of technologies focused on the role of AI enabled IoT to evoke IoI EAMMIS 2022 was organized by the Bridges Foundation in cooperation with Coventry University UK on the 10th and 11th of June 2022 EAMMIS 2022 theme was From the Internet of Things to the Internet of Ideas The role of Artificial Intelligence The papers presented at the conference provide a holistic view of AI and its applications IOT and the IOI which will help societies to better use and benefit from AI IOT and IOI to develop future strategies and actions



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## **Table of Contents Empirical Evaluation Forensic Accounting**

1. Understanding the eBook Empirical Evaluation Forensic Accounting
  - The Rise of Digital Reading Empirical Evaluation Forensic Accounting
  - Advantages of eBooks Over Traditional Books
2. Identifying Empirical Evaluation Forensic Accounting
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Empirical Evaluation Forensic Accounting
  - User-Friendly Interface
4. Exploring eBook Recommendations from Empirical Evaluation Forensic Accounting
  - Personalized Recommendations
  - Empirical Evaluation Forensic Accounting User Reviews and Ratings

- Empirical Evaluation Forensic Accounting and Bestseller Lists
- 5. Accessing Empirical Evaluation Forensic Accounting Free and Paid eBooks
  - Empirical Evaluation Forensic Accounting Public Domain eBooks
  - Empirical Evaluation Forensic Accounting eBook Subscription Services
  - Empirical Evaluation Forensic Accounting Budget-Friendly Options
- 6. Navigating Empirical Evaluation Forensic Accounting eBook Formats
  - ePub, PDF, MOBI, and More
  - Empirical Evaluation Forensic Accounting Compatibility with Devices
  - Empirical Evaluation Forensic Accounting Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Empirical Evaluation Forensic Accounting
  - Highlighting and Note-Taking Empirical Evaluation Forensic Accounting
  - Interactive Elements Empirical Evaluation Forensic Accounting
- 8. Staying Engaged with Empirical Evaluation Forensic Accounting
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Empirical Evaluation Forensic Accounting
- 9. Balancing eBooks and Physical Books Empirical Evaluation Forensic Accounting
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Empirical Evaluation Forensic Accounting
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Empirical Evaluation Forensic Accounting
  - Setting Reading Goals Empirical Evaluation Forensic Accounting
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Empirical Evaluation Forensic Accounting
  - Fact-Checking eBook Content of Empirical Evaluation Forensic Accounting
  - Distinguishing Credible Sources

13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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