Forensic and Investigative Accounting 9th edition Crumbley Test Bank

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Chapter 2
Forensic Accounting Education, Institutions, and Specialties

TRUE-FALSE QUESTIONS—CHAPTER 2

1. The forensic accounting field is broader than fraud auditing.

2. Forensic accountant qualifications work together to support each other like a four-layered wedding cake.

3. A forensic accountant can normally assume that the books and records are true and correct.

4. Forensic accounting courses in universities and colleges have been growing rapidly in numbers since 1983.

5. Knowledge of both statute law and case law may be relevant to the goals or objectives of a forensic accountant.

6. Criminology is one area of the forensic accountant's knowledge base.

7. Courtroom procedures are one area of the necessary forensic accountant's knowledge base.

8. A psychology course would **not** be helpful for a forensic accountant.

9. Both professors and practitioners ranked "Fundamentals of Fraud" number 1 with respect to the importance of content in a forensic accounting course.

10. Professors ranked "Effective Report Writing" number 2 with respect to the importance of content in a forensic accounting course.

11. The Affordable Care Act has been called the biggest insurance scam in history.

12. The CRFAC certification does **not** have a Code of Ethics.

13. On a Kessler survey, more than 85 percent of employees admitted to stealing office supplies and falsifying expense reports.

14. On a Kessler survey, more than 90 percent of the employees said they lied on their job applications that asked whether they stole from a previous employer.

15. CRFAC is an advanced credential that recognizes the holder with an expertise in valuation and damage analysis.

16. The Certified Fraud Examiner (CFE) designation is provided by the National Association of Certified Valuation Analysts.

17. One does **not** need to be a CPA to become a MAFF.

18. Data-driven forensic techniques will always detect fraud schemes, including bribery and kickbacks.

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19. CFEs gather evidence, take statements, write reports, and assist in investigating fraud.

20. A CFE should **not** express an opinion regarding the guilt or innocence of any person or party.

21. The FASNA is a member-driven network of CPA firms who adhere to high standards of quality and services.

22. In order to obtain the FASNA certificate, a person must pass a 500-question examination.

23. In order to obtain a CVA certificate, a person must hold a valid CPA certificate.

24. According to a AICPA website article, the top essential trait of a forensic accountant is to be analytical..

25. About 6% of world trade companies counterfeit products.

26. The Institute of Business Appraisers (IBA) is the oldest not-for-profit organization devoted solely to the appraisal of closely held businesses.

27. A kick-back scheme can normally be caught by a data-driven approach.

28. Fraud is much like an iceberg: many of the behavioral factors lurk on top of the water ready to sink a corporation.

29. A bribery scheme can best be caught by behavioral factors.

30. Just like termites, fraud can destroy an organization.

31. Recessions often increase fraud and abuse.

32. The Affordable Care Act should decrease the need for forensic accountants.

33. AICPA research indicates that CPAs represent more than 90 percent of forensic accounting experts hired over a two year period.

34. According to the FBI's definition of fraud, there should be an application or threat of physical force or violence.

35. One need not be a CPA to obtain the Certified in Financial Forensics (CFF).

36. In 1953, Max Lourie encouraged universities and colleges to launch forensic accounting courses.

37. Accounting firms charge about one-third more for forensic accounting work than audit work.

38. An employee at the New Zealand mint stole more than $100,000 of coins and bills by carrying them out in his lunchbox and boots.

39. EY received more from HealthSouth from audit-related fees rather than non-audit fees.

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40. Looking at the lifestyles of an individual is called behavioral forensic accounting.

41. An arbitrator is considered to be a trier of the facts.

42. A regulatory body is a trier of the facts.

43. The Certified in Financial Forensics (CFF) is provided by the NACVA.

44. To obtain the CFF credential one must be a CPA.

45. To obtain the CFE credential one must be a CPA.

46. Currently, an examination is not a requirement to become a CFF.

47. Of the essential traits of a forensic accountant, the AICPA web site ranks "skepticism" at the top of the lists.

48. The Bureau of Labor Statistics predicts that the growth of the number of forensic accountants will be stagnant through 2024.

49. In general, a CPA certificate and three years of experience is required to be hired by the FBI as a forensic accountant.

50. A PwC 2018 survey found that the main perpetrators of fraud were external actors in the U.S.

51. The U.S. was near the top of the list of cyber crimes in a Kroll Global Risk Map (2017 – 2018).

52. Scott McHone is the president of the American Board of Forensic Accounting.

53. The PCAOB oversees the audit of private companies.

54. Accounting firms that audit public commpanies must register with the PCAOB.

55. A publicly traded company sells their stock on a public stock exchange to the general public.

56. To qualify to obtain the Certified in Financial Forensics (CFF) credential the person must be a CPA.

57. To obtain the MAFF designation, the person must be a CPA.

58. The Association of Certified Fraud Specialists is hadquartered in Quebec, Canada.

59. The CFE group has more members than the CFF group.

60. A person can be both a CFF and a CRFAC.

61. The American Board of Forensic Accounting was the first forensic accounting board and credentialing body established in the U.S.

62. One must be a CPA to obtain the CVA credential.

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MULTIPLE CHOICE QUESTIONS—CHAPTER 2

63. Forensic accountants need an understanding of:

    a. Accounting.

    b. Law.

    c. Criminology.

    d. Investigative auditing.

    e. All of the above.

64. Which curriculum content item was ranked number 1 by practitioners in a research study?

    a. Effective report writing.

    b. Financial statement fraud.

    c. Cooking the books.

    d. Elements of fraud (e.g., pressure).

    e. None of the above ranked number 1.

65. Which curriculum content item was ranked number 1 by professors in a research study?

    a. Effective report writing.

    b. Fundamentals of fraud.

    c. Shareholder litigation.

    d. Internal control evaluation.

    e. None of the above ranked number 1.

66. What would be a task of a litigation services practitioner?

    a. Issue identifications.

    b. Expert testimony.

    c. Mediation.

    d. Arbitration.

    e. All of the above.

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67. An AICPA committee did **not** suggest the following area would be available to an accounting litigation consultant:

    a. Computations.

    b. Business valuation.

    c. Tax issues assessment.

    d. Auditing issues.

    e. All of the areas were listed.

68. Which organization or group controls forensic accounting?

    a. ABFA.

    b. Association of Certified Fraud Specialists.

    c. ACFE.

    d. NACVA.

    e. None of the above.

69. Which certificate is provided by the American Board of Forensic Accounting?

    a. CFE.

    b. CFA.

    c. MAFF.

    d. CRFAC.

    e. None of the above.

70. Which forensic certificate is provided by the National Association of Certified Valuation Analysts?

    a. CFE.

    b. CRFAC.

    c. MAFF.

    d. FCPA.

    e. None of the above.

71. Which task probably would not be required of a Certified Fraud Examiner?

    a. Gather evidence.

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b. Write reports.

c. Assist in investigating fraud.

d. Testify in the courtroom.

e. All of the above may be required.

72. Which is **not** a forensic-type certificate?

a. FASNA.

b. CFE.

c. CRFAC.

d. MAFF.

e. None of the above.

73. The National Association of Certified Valuation Analysts does not provide the following certification:

a. CVA.

b. AVA.

c. MAFF.

d. CFA.

e. None of the above.

74. Which is the oldest professional organization devoted to the appraisal of closely held businesses?

a. Institute of Business Appraisers.

b. National Association of Certified Valuation Analysts.

c. American Association of Appraisers.

d. Certified Forensic Investigator.

e. None of the above.

75. Which certification program requires the passing of a two-year university program?

a. American Association of Appraisers.

b. CA.IFA.

c. Certified Forensic Investigator.

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d. CRFAC.

e. None of the above.

76. Which of the following is **not** included in a forensic accountant's knowledge base?

a. Computer science.

b. Criminology.

c. Accounting.

d. Law.

e. All of the above are included.

77. Which statement is false?

a. Fraud courses are increasing in the United States.

b. Practitioners rank litigation services higher than educators.

c. Finding fraud is not easy.

d. Arthur Andersen was the auditor at HealthSouth during the massive fraud.

e. None of the above.

78. Which Italian company had major fraudulent financial statements?

a. Parmalat.

b. Carlo Z Industries.

c. Monsanto Company.

d. Dairy Food, Inc.

e. None of the above.

79. Which would **not** be useful in searching for hidden assets?

a. Looking at lifestyles of major players.

b. Computing industry ratios.

c. Comparing cash flow with income.

d. Using the net worth method.

e. None of the above.

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80. Which certification is given by the AICPA?

    a. CVA.

    b. CFE.

    c. CFF.

    d. CRFAC.

    e. All of the above.

81. Which is **not** a trier of the facts?

    a. A court.

    b. A regulatory body.

    c. An arbitrator.

    d. A grand jury.

    e. All are trier of the facts.

82. In the survey by two professors, which was the top ranking of characteristics of a forensic accountant?

    a. Work in teams.

    b. Flexibility.

    c. People skills.

    d. Persistence.

    e. Puzzle skills.

83. The Affordable Care Act should increase the need for _____ and has been called the biggest _____ scam in history.

    a. Lawyers; insurance.

    b. Fraud fighters; insurance.

    c. Lawyers; fraud.

    d. Fraud fighters; ponzi.

    e. None of the above.

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ESSAY QUESTIONS—CHAPTER 2

84. What is employee fraud or white-collar crime?

85. What are the objectives of the CFF credential program?

86. What is a litigation services or expect witnessing future prospects?

87. How did Michael Kessler track down a sweetener-counterfeiting ring?

88. List the advice that Mark Kohn gives when searching for unreported income or hidden assets. Put in a Powerpoint slide format.

89. Why doesn't data-driven approaches catch all fraud schemes? E-mail your answer to your instructor.

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ANSWERS TO TRUE-FALSE QUESTIONS—CHAPTER 2

1. True.
2. False. Three-layered cake.
3. False.
4. True.
5. True.
6. True.
7. True.
8. False.
9. True.
10. False. Practitioners did, however.
11. True.
12. False. They have Principles of Professional Practice.
13. False.
14. True.
15. False. Recognizes expertise in forensic accounting.
16. False. Association of Certified Fraud Examiners.
17. True.
18. False.
19. True.
20. True.
21. True.
22. False.
23. False.
24. True.
25. True.
26. True.

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27. False.
28. False. Under the water
29. True.
30. True.
31. True.
32. False.
33. True.
34. False.
35. False.
36. True.
37. True.
38. False. Australia's mint.
39. False.
40. True.
41. True.
42. True.
43. False. AICPA
44. True.
45. False.
46. False. Exam is required.
47. False. Analytical at the top.
48. False. Reverse; will increase.
49. True.
50. False. Internal actors.
51. True. 92%.
52. True.
53. False. Public companies.

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54. True.

55. True.

56. True.

57. False.

58. False. California.

59. True.

60. True.

61. True.

62. False.

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ANSWERS TO MULTIPLE CHOICE QUESTIONS—CHAPTER 2

63. e.

64. e.

65. b.

66. e.

67. d.

68. e.

69. d.

70. c. MAFF.

71. e.

72. a. FASNA is a network of CPA firms.

73. d.

74. a.

75. b. Canada.

76. e.

77. d. Ernst & Young was the auditor.

78. a.

79. e. All are helpful.

80. c.

81. e.

82. d.

83. b. Fraud fighters; insurance.

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ANSWERS TO ESSAY QUESTIONS—CHAPTER 2

84. Professor Jack Robertson defines *employee fraud* (or crime) as the "use of fraudulent means to take money or other property from an employer," usually involving some kind of falsification (e.g., false documents, lying, exceeding authority, or violating employer policies).

    White-collar crimes according to the FBI are categorized by deceit, concealment, or violation of trust and are not dependent on the application or threat of physical force or violence. Such acts are committed by individuals and organizations to obtain money, property, or services; to avoid the payment or loss of money or services; or to secure a personal or business advantage.

85. The objectives of the CFF credential program are:

    - Achieve public recognition of the CFF as the preferred forensic accounting professional.
    - Enhance the quality of forensic services CFFs provide.
    - Increase practice development and career opportunity for CFFs.
    - Promote member's services through the Forensic and Valuation Service (FVS) website.

86. The Litigation and Dispute Resolution Subcommittee of the AICPA defines litigation services as "services that involve pending or potential formal legal or regulatory proceedings before a trier of fact in connection with the resolution of a dispute between two or more parties. A trier of fact is a court, regulatory body, or government authority; their agents; a grand jury; or an arbitrator or mediator of a dispute." The 2014 AICPA Forensic and Valuation Services Trend Survey found a healthy demand for forensic and valuation services and strong prospects for the future.

87. Michael Kessler was hired by Monsanto Company to track down a sweetener-counterfeiting ring. Fake Equal packages were showing up in stores from Minnesota to South Carolina. Stores were complaining to Monsanto that scanners could not read the bar codes on some Equal boxes.

    Kessler found bogus boxes of the Monsanto sugar substitute buried among packing crates and cardboard in a trash bin outside of Brooklyn's Haskel Trading Company. From a database that links people to product counterfeiting, Kessler decided to stake out Haskel, where he obtained numerous photographs to substantiate counterfeiting charges. Monsanto obtained a court order and seized Haskel's books. Kessler found that Haskel was buying Equal in 2,000-pack boxes and repackaging the sweetener into 50-pack counterfeit boxes. Monsanto sued Haskel, and the suit was settled out of court.

88. Searching for Unreported Income

    1. Look at the lifestyles of the individuals (behavioral aspects).
    2. Look at the expenses of the business.
    3. Compare the cash flow with income.

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4. Know the business operations.
5. Look at the industry ratios (see Chapters 5 and 6).
6. Consider using private investigators.
7. Use the net worth method (see Chapter 6).

89. Data-driven approaches do not detect all fraud schemes such as bribery and kickbacks. Often corruption and collusion involve circumvention of controls by top executives. Therefore, searching the relevant transaction's data for patterns, red flags, and unexplained relationships may not yield positive results because the information may not be recorded within the system. Thus, "behavioral concepts and qualitative factors frequently allow the auditor to look beyond the data, both with respect to data that is there and data that isn't."

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DIFFICULTY LEVEL RATINGS—CHAPTER 2

The following table denotes the relative difficulty level of each question. Teachers may wish to organize test questions based on the difficulty level of the particular class.

True-False Question Ratings

1. Easy
2. Moderate
3. Easy
4. Easy
5. Easy
6. Easy
7. Easy
8. Easy
9. Easy
10. Moderate
11. Easy
12. Moderate
13. Easy
14. Easy
15. Easy
16. Moderate
17. Easy
18. Easy
19. Easy
20. Easy
21. Easy
22. Easy
23. Easy

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24. Easy
25. Easy
26. Moderate
27. Easy
28. Easy
29. Moderate
30. Easy
31. Easy
32. Easy
33. Moderate
34. Moderate
35. Moderate
36. Moderate
37. Moderate
38. Moderate
39. Moderate
40. Moderate
41. Moderate
42. Moderate
43. Moderate
44. Moderate
45. Moderate
46. Moderate
47. Moderate
48. Easy.
49. Easy.
50. Moderate.

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51. Easy.
52. Moderate.
53. Easy.
54. Moderate.
55. Easy.
56. Easy.
57. Easy.
58. Moderate.
59. Easy.
60. Moderate.
61. Easy.
62. Easy.

Multiple Choice Question Ratings

63. Easy
64. Moderate
65. Moderate
66. Easy
67. Moderate
68. Easy
69. Easy
70. Easy
71. Easy
72. Easy
73. Easy
74. Moderate
75. Moderate
76. Easy

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77. Difficult

78. Moderate

79. Easy

80. Moderate

81. Moderate

82. Moderate

83. Moderate

Essay Question Ratings

84. Moderate

85. Moderate

86. Moderate

87. Moderate

88. Moderate

89. Moderate

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POP QUIZ 1—CHAPTER 2

1. In the Kessler International Survey, _____ was the major motivation for employee fraud.

2. The primary requirement of a ABV certificate is _____.

3. A forensic accountant should _____ express an opinion in a report regarding the guilt or innocence of any person or party.

4. The forensic certification provided by the NACVA is the _____.

5. The American Board of Forensic Accounting certification is _____.

6. _____ organization basically controls the forensic accounting area.

7. One need *not* be a CPA to obtain the Certified in Financial Forensics (CFF).

   a. True.

   b. False.

8. _____ was the major Italian company that had major fraudulent financial statements.

9. To become a CFE, a person must be a CPA.

   a. True.

   b. False.

10. The _____ is the oldest appraisal certification.

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POP QUIZ 2—CHAPTER 2

1. _____ was the bumbling television detective who wore a crumpled raincoat in the 1970s.

2. The smaller layer on the three-layered wedding cake refers to what qualification of a forensic accountant? _____

3. Two professors' AICPA research found the most important skill of a forensic accountant was:

   a. Problem solving.

   b. Interviewing.

   c. Analytical.

   d. Accounting.

   e. Computer.

4. Fighting fraud is a _____ and not a sprint.

5. The bad guy in the Canadian Mountie illustration dealing with the $ 2.5 trillion worth of fake bonds was a _____.

6. _____-_____ approaches do not catch all fraud schemes such as bribery and kickbacks.

7. _____ is a court, regulatory body or governmental body. Also included could be an agent, a grand jury, an arbitrator, or a mediator.

8. The forensic certification of the AICPA is the:

   a. MAFF.

   b. CRFAC.

   c. CFE.

   d. FCPA.

   e. CFF.

9. The _____ organization mission is to help practitioners win back assets that rightfully belong to victims.

10. There was a one billion dollar healthcare fraud in Miami in 2016.

    a. True.

    b. False.

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POP QUIZ 3—CHAPTER 2

1. In the three-layered wedding cake, which is not one of the layers?

   a. Legal environment.

   b. Accounting background.

   c. Criminology background.

   d. Auditing background.

   e. None of the above.

2. Max Lourie was one of the first people to suggest that accounting programs should offer forensic accounting courses.

   a. True.

   b. False.

3. In the survey by two professors of the important skills of forensic accountants, which topped the list?

   a. Detail-oriented.

   b. Accounting.

   c. Problem solving.

   d. Analytical.

   e. Interviewing.

4. In surveys, practitioners rank effective report writing higher than academics.

   a. True.

   b. False.

5. CNN Money top 100 careers indicated there is a need for more than 1.2 million forensic accountants.

   a. True.

   b. False.

6. Based upon the SEC enforcement actions from 1987 to 1999, the company's chief executive was involved about _____ percent of the time.

7. Which would not be a "trier of the facts?"

   a. A grand jury.

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b. A judge.

c. Government authority.

d. Arbitrator.

e. None of the above.

8. Which forensic group is located in California?

a. ACFE.

b. NACVA.

c. FCPA.

d. AICPA.

e. ABFA

9. The _____ is the largest of the forensic groups which offer a fraud or forensic certification.

10. The CFF, CRFAC, and ABV were ranked at the top of 16 forensic accounting certifications by a research paper in the *Journal of Forensic and Investigative Accounting*.

a. True.

b. False.

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POP QUIZ 4—CHAPTER 2

1. The American Board of Forensic Accounting offers the CFE certification.

   a. True.

   b. False.

2. The ACFE group has a Code of Professional Ethics.

   a. True

   b. False

3. Which certification group does not require a CPA certificate to obtain their certification?

   a. CFF.

   b. FCPA.

   c. CRFAC.

   d. CFE.

   e. All of above require a CPA.

4. Which is not one of the seven areas for the MAFF designation?

   a. Matrimonial litigation.

   b. Business valuation.

   c. Fraud risk management.

   d. Damages.

   e. All of the above are one of the seven.

5. In the Venn diagram 2.1, the large circle around the four other circles refers to _____.

6. In the research sponsored by the AICPA, which was the top essential trait of a forensic accountant

   a. Analytical.

   b. Detail-oriented.

   c. Ethical.

   d. Responsive.

   e. Insightful.

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7. Fighting fraud is a marathon and not a _____.

8. Name of the major Italian company that had major fraudulent financial statements

   a. Gucci.

   b. Shell.

   c. Peroni.

   d. Parmalot.

   e. Ferrari.

9. There are more business valuation courses in U.S. accounting programs than fraud courses.

   a. True.

   b. False.

10. Which can not be a "trier of the facts?"

    a. Court.

    b. Grand jury.

    c. Expert witness.

    d. Arbitrator.

    e. All of the above can be a "trier of the facts."

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ANSWERS TO POP QUIZ QUESTIONS—CHAPTER 2

Pop Quiz 1

1. greed.
2. hold a valid CPA license.
3. not or never.
4. MAFF. Master Analyst in Forensic Financial.
5. CRFAC. Certified Forensic Accountant.
6. No.
7. False.
8. Parmalot.
9. False.
10. CBA. Certified Business Appraisers.

Pop Quiz 2

1. Columbo.
2. Legal qualification.
3. c.
4. Marathon.
5. Scotland Yard scientist.
6. Data-driven.
7. Trier-of-the fact.
8. e. Certified Forensic Financial.
9. International Association of Asset Recovery (IAAR).
10. True.

Pop Quiz 3

1. C.
2. True.
3. D.

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4. True.
5. False.
6. D. 70%.
7. E.
8. E. ABFA.
9. ACFE or CFE.
10. True.

Pop Quiz 4

1. False. They offer the CRFAC. The ACFE offers the CFE certification.
2. True.
3. CFE.
4. D.
5. Computer knowledge.
6. A.
7. Sprint.
8. D.
9. False.
10. c. Expert witness.

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