|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **AC313 Chapter 8 Glossary**

|  |
| --- |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |

|  |  |
| --- | --- |
| **collected evidence**  | Evidence collected as part of an investigation; does not include expert testimony, which may also be admitted into court as evidence. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **complete court case**  | Trial that typically includes a fraud theory, collected evidence, and expert testimony; actual litigation also involves legal strategies and tactics. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **document evidence**  | Information that includes not only documents collected as part of the investigation but also those created in the form of charts, graphs, or other exhibits admitted as part of expert testimony. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **evidence**  | Any information (including tangible objects, documents, and testimony) that relates to the truth or falsity of an assertion made in an investigation or legal proceeding; exists only to the extent that it relates to a fraud theory. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **evidence collection process**  | Sequence of steps in evidence collection that begins with a review of the physical and document evidence and then proceeds to observations and interviews. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **following the evidence**  | Principle in fraud investigations that dictates evidence must be collected until there remains a reasonable basis to stop collecting it. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **fraud scheme**  | Predefined set of answers to the questions who, what, how, when, and where. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **fraud theory**  | Organized set of answers to the classic sleuth's questions of who, what, when, where, how, and why. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **fraud theory approach**  | Process in fraud investigations that posits a hypothesis regarding a fraud scheme, tests the hypothesis with evidence, and then accepts, modifies, or discards the hypothesis as the evidence warrants. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **hypothesis test**  | Assessment of a piece of evidence to decide whether it is consistent with a given fraud theory under consideration. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **investigation risk**  | Chance of making less-than-optimal decisions in deciding what evidence to collect, how to collect it, and how to interpret it. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **observation evidence**  | Information obtained by monitoring suspects; may ultimately take the form of eyewitness testimony or various types of electronic or other recordings. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **physical evidence**  | Relatively broad category of information that includes, for example, fingerprints and trace evidence. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **predication**  | Principle in fraud investigations that requires a reasonable justification for each step in the evidence collection process. |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| http://highered.mcgraw-hill.com/olcweb/styles/shared/spacer.gif |
| **sources of evidence**  | Origin of information in fraud investigations that includes physical evidence, document evidence, observations, and interviews. |

 |
|  |  |