Nelly Zorrilla Professor Anstendig

English 201H Annotated Bibliography

Coenen, T. L. (2007, March/April). Expert witness testimony: communicating to the court. *Fraud*

*Magazine.* Retrieved from: http://www.farud-magazine.com/

In the article, Expert Witness Testimony: Communicating to the Court, Tracy L. Coenen explains the importance of communicating your findings as an expert witness in court. She specifically focuses on fraud examination and describes ways in which one can be successful in communicating findings to an opposing lawyer, a judge and the jury in an effective manner. She stresses the importance of making sure that your actions such as body language, eye contact and explanations are natural so that you may be likeable to the judge and jury. The information found in this article provides useful information for certified fraud examiners who are beginning their journey into court litigations.

I found this article by doing research through Google. I found an article that interested me and noticed a quote from someone who was a fraud examiner. I googled this person’s name and I came across this article. This article is scholarly because it is written by someone who has years of experience as a fraud examiner and expert witness in court. Also, this article was published in Fraud- Magazine, which is a publication of the association of Certified fraud Examiners. I do not believe this article is biased in any way; It is more of an informative article. This article did not have a reference list; therefore it did not lead me to other sources. This article is essential to my research because it gives an example of why communication and people skills are so important as a Certified Fraud Examiner.

Meservy, Rayman. 2006. Certified fraud examiners: a survey of their training, experience and curriculum

recommendations. *Journal of Forensic Accounting.* 7. 163-184.

This article, Certified Fraud Examiners: A Survey of Their Training, Experience and Curriculum Recommendations, provides survey results from 725 CFE’s regarding their work experience, training, educational background, skills and knowledge. This article targets an audience of people who are potentially thinking about becoming a Certified Fraud Examiner (CFE). In this article, CFEs are also surveyed about the skills and knowledge that they think universities should teach aspiring CFEs. The information found in this article provides valuable information to both students and universities.

I found this article through the “Accounting and Tax” database at Pace University. This article is scholarly because it is from the Journal or Forensic Accounting and it provides statistical information from real CFEs. I found the information in this article is comprehensive and easy to ready. I do not believe that the article is biased in any way and I believe that the main points are acknowledged throughout the text. This article did not lead me to other sources because it did not contain a reference list, but I believe that it provided me with sufficient information to add to my research. This article is essential to my research because it highlights the important skills and knowledge that CFEs must acquire.

Wells, T. J. 2009. Practical and ethical considerations in fraud examination. *CPA Journal.* 79. 56-58

Retrieved From: Business Scholar Premier database

This article, Practical and ethical considerations in fraud examination, offers an insight to fraud examiners and certifies public accountants (CPAs) on what steps they should take when they discover potential fraud. This also article helps fraud examiners and CPAs to understand the potential legal and ethical problems that they may be faced with while they are in the process of fraud examination. This article states that after gathering evidence about a case, the evidence must be reported for litigation. CFEs and CPAs are advised to be careful in gathering information that does not violate the law, and to not be opinion based when reporting their findings.

I found this article from the help of a Librarian at Pace University. The Librarian suggested that I search under the database called “Business Source Premier” and type in “Certified Fraud Examiners”. This scholarly source is a credible because it is an article from the CPA Journal and it was written by the founder and chairman of the Association of Certified Fraud Examiners. The article is very comprehensive and easy to read. The main purpose of the article would be to make sure that fraud examiners and CPAs are well informed so that they are very careful about their actions when they examine potential fraud. The article concluded by addressing that “the investigation of fraud is a legal and ethical minefield.” This article is relevant to my research because it helps me to understand what it is like to observe fraud, and to determine what skills fraud examiners and CPAs must possess to effectively examine potential fraud.