



LAW101

Expert Witnessing in Forensic Accounting - 15 hours

Objectives

This straightforward book pulls together all the essential information on the topic. Providing numerous case studies, annotated court documents, expert witness reports, and an actual trial transcript of an expert's testimony, *Expert Witnessing in Forensic Accounting: A Handbook for Lawyers and Accountants* helps you discover the relevant issues and facts needed to win the dispute. **LAWYERS:** Know how and when to choose and work with the right forensic accountant, determine whether to hire your forensic accountant as a consultant or an expert witness, Decide how early to bring the accounting expert in on the case. Discover everything that forensic accountants can accomplish for you. Match the accounting expert with the job to be done. Help the accountant do a superior job in discovery. Use the forensic accountant to the greatest benefit. Ask the right questions during direct and cross-examination. Build a successful working relationship with the forensic accountant. **ACCOUNTANTS:** Learn how to best advise lawyers during discovery and litigation. Discover the procedural and evidentiary rules that most often affect forensic accountant specialists. Know how to respond and what to expect while you're on the witness stand. Successfully rebut the opinions of the opposing expert accountant. Perform superior services in discovery, accounting guidance, and writing expert reports. Know how to write a job engagement letter and negotiate fees. See how an expert supported the valuation of a particular business in accordance with judicial requirements Build a successful working relationship with the lawyer.

This book also guides accountants step by step through the judicial process-from the first interview with an attorney client to what can happen after a trial. Provides sample expert witness reports for seven different cases-from bankruptcy to assessment of damages.

Course Outline

Chapter 1 – The Forensic Accountant

After completing Chapter 1, you should comprehend the following:

1. Expert witness or consultant?
2. When the Forensic Accountant should be hired for litigation matters
3. Where to find an Expert Forensic Accountant
4. Must the accounting expert witness be a CPA?
5. How to determine if the right Forensic Accountant has been selected
6. How the expert prepares for and responds to the initial interview by the lawyer
7. What a *Curriculum Vitae* should contain

Chapter 2 – The Accounting Expert Witness

After completing Chapter 2, you should comprehend the following:

1. Introducing the attorney to an accounting expert witness
2. The relationship between the attorney and the accounting expert witness
3. Legal qualification of the accounting expert witness
4. Daubert

Chapter 3 – The Expert's Job Engagement Letter

After completing Chapter 3, you should comprehend the following:

1. The importance of a job engagement letter
2. Examples of job engagement letters

Chapter 4 – Where to Begin

After completing Chapter 4, you should comprehend the following:

1. Knowledge with philosophy and knowledge of forensic consulting and expert witnessing
2. The making of a successful accounting expert witness
3. Petition, interrogatories, requests for production of records, motions, orders and depositions
4. Basic concepts and techniques
5. The expert's work begins
6. Interrogatories

7. Water purchase contract Seneca – Racine Exhibit A
8. Deposition of plaintiff's expert

Chapter 5 – How to Continue

After completing Chapter 5, you should comprehend the following:

1. Discovery
2. Deposition of the expert witness for the city of Racine
3. The issues
4. The work program
5. The working papers
6. The expert's report

Chapter 6 – Substance versus Form and the Nonfactual Fact 109

After completing Chapter 6, you should comprehend the following:

1. The most important concepts of forensic accounting and expert witnessing
2. What causes testimony or reports to be rejected?
3. What are issues?
4. What is the significant issue?
5. The nonfactual fact
6. Deposition of Michael James
7. Understanding simple and basic accounting
8. Statement of facts
9. Commentary
10. Knowing and understanding facts means issues will resolve themselves

Chapter 7 – The Effect of the Attorney – client Privilege and Work Product Doctrine

After completing Chapter 7, you should comprehend the following:

1. Preface to the attorney reading this chapter
2. The attorney – client privilege
3. The work product doctrine
4. How privilege and work product protection can affect the decisions and work of the expert

Chapter 8 – Research Sources for the Expert

After completing Chapter 8, you should comprehend the following:

1. Nothing but the facts
2. Filling in the background
3. Do you Yahoo?
4. Don't do it yourself
5. corporate files

Chapter 9 – The Expert's Written Report

After completing Chapter 9, you should comprehend the following:

1. The requirements for a report
2. The writing of the expert's report
3. Analyses of reports
4. Using experience from previous cases