



Yogoda Satsanga Mahavidyalaya

(Established in 1967)

NAAC Accredited B++ (CGPA 2.89)

Affiliated to Ranchi University & registered under 2 (F) & 12 (B) of UGC Act



BBA SEMESTER -5

PAPER NAME- FORENSIC ANALYSIS AND FRAUD INVESTIGATION

PAPER CODE DSE-2A(Finance Specialization)

Short Answer Questions. (5 Marks)

- 1) What is forensic analysis, and how does it differ from traditional financial analysis?
- 2) Explain the role of forensic accountants in fraud investigation.
- 3) What are some common red flags that may indicate fraud in financial statements?
- 4) Describe the steps involved in conducting a forensic investigation into suspected financial fraud.
- 5) How do forensic analysts use data analysis techniques to detect anomalies and irregularities in financial records?
- 6) What are some challenges faced by forensic analysts in uncovering sophisticated financial fraud schemes?
- 7) What is Fraud? Explain with detailed example.
- 8) What is credit card fraud?
- 9) Define Fraud Report.
- 10) What is Fraud Investigation?
- 11) Describe the types of fraud.
- 12) Discuss the overview of fighting fraud.
- 13) What is importance of fighting fraud?
- 14) Name ways to create good organizational culture.
- 15) Write short notes on
 - a. Financial Statement Fraud
 - b. Tax Fraud

Long answer questions. (15 marks)

- 1) Define Fraud Analysis with the help of an example.
- 2) Difference between Forensic Accounting and Audit.
- 3) Describe the role of forensic analysis in investigating financial fraud. Discuss how forensic accountants use techniques such as data analysis, document examination, and interviews to uncover evidence of fraud.
- 4) Explain various methods used to detect financial fraud in organizations. Discuss the importance of internal controls, data analytics, and whistleblower programs in fraud detection and prevention.
- 5) Identify and describe common types of financial fraud, such as embezzlement, financial statement fraud, and asset misappropriation. Provide examples of each type of fraud and discuss the red flags associated with them.
- 6) Discuss an International Case on Fraud.
- 7) Explain Corporate fraud with an example.
- 8) Discuss an Indian Case on Fraud.



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- 9) Provide case studies of high-profile financial fraud cases and discuss the forensic techniques used to uncover the fraud. Analyze the lessons learned from these cases and their implications for fraud prevention.
- 10) Explain Nigrini approach on fraud analysis.
- 11) Discuss the importance of Organizational culture in stopping Fraud incidence.
- 12) Explain the SATYAM/ENRON case of Fraud.
- 13) Why is Fraud detection important? Explain the consequences of fraud incidence.
- 14) Explain the Common-Wealth games/Kingfisher Airlines scam.
- 15) What are the reasons of rising fraud cases in last decade? What steps can be taken by Government to prevent, detect and stop the catastrophe.