

ASSESSMENT # 7

Total Marks: 30

1. Give short answers to the following questions: (20)
 - i. What are non-financial sources for evidence?
 - ii. What is the importance of body language in the interviewing procedure?
 - iii. How is the SCAN Analysis used as an investigative technique?
 - iv. What are visual assessing cues? How do the eyes of the witness help the interviewer?
 - v. In addition to body language, there are other cues that help to identify lies. What are they?

2. 'Asking questions in an audit is different from asking questions in fraud investigation.' Discuss. (5)

3. Discuss the interviewing procedure for a financially sophisticated witness. (5)