



Term	Definition	Section Title
Opportunity	It's the pressure or incentive that provides the motivation to commit fraud.	Fraud Triangle
Pressure	It's the knowledge and ability to commit fraud.	Fraud Triangle
Rationalization	It's how the suspect justifies their wrongdoing. The rationalization to commit fraud is the most difficult to observe.	Fraud Triangle
Moral relativism	Moral judgments are true or false only relative to some particular standpoint and that no standpoint is uniquely privileged over all others.	Ethics Model
Utilitarianism	It prescribes actions that maximize happiness and well-being for all affected individuals.	Ethics Model
Moral absolutism	All actions are intrinsically right or wrong regardless of contexts or situations.	Ethics Model
Conspirator	Conspirator is someone who engages in some illegal plan with multiple people.	Solve the Case
Objective	The objective is the goal and what should be accomplished by completing the test of controls.	Test of Controls
Procedure	The procedure is the process for and actions taken to complete the test of controls.	Test of Controls
Control	The control is the policy or standard for the organization.	Test of Controls