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Nota di contenuto	FORENSIC ANALYTICS: Methods and Techniques for Forensic Accounting Investigations; Contents; Preface; About the Author; 1 Using Access in Forensic Investigations; 2 Using Excel in Forensic Investigations; 3 Using PowerPoint in Forensic Presentations; 4 High-Level Data Overview Tests; 5 Benford's Law: The Basics; 6 Benford's Law: Assessing Conformity; 7 Benford's Law: The Second-Order and Summation Tests; 8 Benford's Law: The Number Duplication and Last-Two Digits Tests; 9 Testing the Internal Diagnostics of Current Period and Prior Period Data 10 Identifying Fraud Using the Largest Subsets and Largest Growth Tests11 Identifying Anomalies Using the Relative Size Factor Test; 12 Identifying Fraud Using Abnormal Duplications within Subsets; 13 Identifying Fraud Using Correlation; 14 Identifying Fraud Using Time-Series Analysis; 15 Fraud Risk Assessments of Forensic Units; 16 Examples of Risk Scoring with Access Queries; 17 The Detection of Financial Statement Fraud; 18 Using Analytics on Purchasing Card

	Transactions; References; Index
Sommario/riassunto	"The book will review and discuss (with Access and Excel examples) the methods and techniques that investigators can use to uncover anomalies in corporate and public sector data. These anomalies would include errors, biases, duplicates, number rounding, and omissions. The focus will be the detection of fraud, intentional errors, and unintentional errors using data analytics. Despite the quantitative and computing bias, the book will still be interesting to read with interesting vignettes and illustrations. Most chapters will be understandable by accountants and auditors that usually are lacking in the rigors of mathematics and statistics. The data interrogation methods are based on (a) known statistical techniques, and (b) the author's own published research in the field"--