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""4.4 Conclusion""; ""5. A Communicative Approach""

""5.1 The Primacy of the Legislator""""5.2 The Government as a Communicating Planner""; ""5.3 Re-evaluation of the Primacy of the Legislator""; ""6. Balance""; ""6.1 Conclusions""; ""6.2 Suggestions for Further Research""; ""7. Summary""; ""Bibliography""

Sommario/riassunto

This study gives an in-depth analysis of scenarios for government intervention in the information age. In doing so, it addresses the legal questions and challenges arising in a borderless virtual world. The authors elaborate on regulatory solutions found in day-to-day practice, that is, relatively independently of state regulation (by means of technological facilities, private contracts, and intermediary organisations). Subsequently, it is shown how governments and more in particular the Dutch government, deal with the various legal challenges, such as the question whether national governments

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Autore

Nigrini Mark J (Mark John)

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Soggetti

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Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	<p>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</p> <p>10 Identifying Fraud Using the Largest Subsets and Largest Growth Tests</p> <p>11 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</p>
Sommario/riassunto	<p>"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"--</p>