



APPLICATIONS OF FORENSIC ANALYTICS

Forensic Analytics Forensic Analytics

André Årnes



Forensic Analytics Forensic Analytics:

Forensic Analytics Mark J. Nigrini, 2020-05-12 Become the forensic analytics expert in your organization using effective and efficient data analysis tests to find anomalies biases and potential fraud the updated new edition **Forensic Analytics** reviews the methods and techniques that forensic accountants can use to detect intentional and unintentional errors fraud and biases This updated second edition shows accountants and auditors how analyzing their corporate or public sector data can highlight transactions balances or subsets of transactions or balances in need of attention These tests are made up of a set of initial high level overview tests followed by a series of more focused tests These focused tests use a variety of quantitative methods including Benford's Law outlier detection the detection of duplicates a comparison to benchmarks time series methods risk scoring and sometimes simply statistical logic The tests in the new edition include the newly developed vector variation score that quantifies the change in an array of data from one period to the next The goals of the tests are to either produce a small sample of suspicious transactions a small set of transaction groups or a risk score related to individual transactions or a group of items The new edition includes over two hundred figures Each chapter where applicable includes one or more cases showing how the tests under discussion could have detected the fraud or anomalies The new edition also includes two chapters each describing multi million dollar fraud schemes and the insights that can be learned from those examples These interesting real world examples help to make the text accessible and understandable for accounting professionals and accounting students without rigorous backgrounds in mathematics and statistics Emphasizing practical applications the new edition shows how to use either Excel or Access to run these analytics tests The book also has some coverage on using Minitab IDEA R and Tableau to run forensic focused tests The use of SAS and Power BI rounds out the software coverage The software screenshots use the latest versions of the software available at the time of writing This authoritative book Describes the use of statistically based techniques including Benford's Law descriptive statistics and the vector variation score to detect errors and anomalies Shows how to run most of the tests in Access and Excel and other data analysis software packages for a small sample of the tests Applies the tests under review in each chapter to the same purchasing card data from a government entity Includes interesting cases studies throughout that are linked to the tests being reviewed Includes two comprehensive case studies where data analytics could have detected the frauds before they reached multi million dollar levels Includes a continually updated companion website with the data sets used in the chapters the queries used in the chapters extra coverage of some topics or cases end of chapter questions and end of chapter cases Written by a prominent educator and researcher in forensic accounting and auditing the new edition of **Forensic Analytics Methods and Techniques for Forensic Accounting Investigations** is an essential resource for forensic accountants auditors comptrollers fraud investigators and graduate students

Forensic Analytics Mark J. Nigrini, 2020-04-20 Become the forensic analytics expert in your organization using effective and efficient data analysis tests to find anomalies biases and

potential fraud the updated new edition Forensic Analytics reviews the methods and techniques that forensic accountants can use to detect intentional and unintentional errors fraud and biases This updated second edition shows accountants and auditors how analyzing their corporate or public sector data can highlight transactions balances or subsets of transactions or balances in need of attention These tests are made up of a set of initial high level overview tests followed by a series of more focused tests These focused tests use a variety of quantitative methods including Benford s Law outlier detection the detection of duplicates a comparison to benchmarks time series methods risk scoring and sometimes simply statistical logic The tests in the new edition include the newly developed vector variation score that quantifies the change in an array of data from one period to the next The goals of the tests are to either produce a small sample of suspicious transactions a small set of transaction groups or a risk score related to individual transactions or a group of items The new edition includes over two hundred figures Each chapter where applicable includes one or more cases showing how the tests under discussion could have detected the fraud or anomalies The new edition also includes two chapters each describing multi million dollar fraud schemes and the insights that can be learned from those examples These interesting real world examples help to make the text accessible and understandable for accounting professionals and accounting students without rigorous backgrounds in mathematics and statistics Emphasizing practical applications the new edition shows how to use either Excel or Access to run these analytics tests The book also has some coverage on using Minitab IDEA R and Tableau to run forensic focused tests The use of SAS and Power BI rounds out the software coverage The software screenshots use the latest versions of the software available at the time of writing This authoritative book Describes the use of statistically based techniques including Benford s Law descriptive statistics and the vector variation score to detect errors and anomalies Shows how to run most of the tests in Access and Excel and other data analysis software packages for a small sample of the tests Applies the tests under review in each chapter to the same purchasing card data from a government entity Includes interesting cases studies throughout that are linked to the tests being reviewed Includes two comprehensive case studies where data analytics could have detected the frauds before they reached multi million dollar levels Includes a continually updated companion website with the data sets used in the chapters the queries used in the chapters extra coverage of some topics or cases end of chapter questions and end of chapter cases Written by a prominent educator and researcher in forensic accounting and auditing the new edition of Forensic Analytics Methods and Techniques for Forensic Accounting Investigations is an essential resource for forensic accountants auditors comptrollers fraud investigators and graduate students

Data Management, Analytics and Innovation Valentina Emilia Balas, Neha Sharma, Amlan Chakrabarti, 2018-09-07 The volume on Data Management Analytics and Innovations presents the latest high quality technical contributions and research results in the areas of data management and smart computing big data management artificial intelligence and data analytics along with advances in network technologies It deals with the state of the art topics and provides challenges and solutions for future development

Original unpublished research work highlighting specific research domains from all viewpoints are contributed from scientists throughout the globe This volume is mainly designed for professional audience composed of researchers and practitioners in academia and industry

Big Data Analytics and Computing for Digital Forensic Investigations Suneeta Satpathy, Sachi Nandan Mohanty, 2020-03-17 Digital forensics has recently gained a notable development and become the most demanding area in today's information security requirement This book investigates the areas of digital forensics digital investigation and data analysis procedures as they apply to computer fraud and cybercrime with the main objective of describing a variety of digital crimes and retrieving potential digital evidence Big Data Analytics and Computing for Digital Forensic Investigations gives a contemporary view on the problems of information security It presents the idea that protective mechanisms and software must be integrated along with forensic capabilities into existing forensic software using big data computing tools and techniques Features Describes trends of digital forensics served for big data and the challenges of evidence acquisition Enables digital forensic investigators and law enforcement agencies to enhance their digital investigation capabilities with the application of data science analytics algorithms and fusion technique This book is focused on helping professionals as well as researchers to get ready with next generation security systems to mount the rising challenges of computer fraud and cybercrimes as well as with digital forensic investigations Dr Suneeta Satpathy has more than ten years of teaching experience in different subjects of the Computer Science and Engineering discipline She is currently working as an associate professor in the Department of Computer Science and Engineering College of Bhubaneswar affiliated with Biju Patnaik University and Technology Odisha Her research interests include computer forensics cybersecurity data fusion data mining big data analysis and decision mining Dr Sachi Nandan Mohanty is an associate professor in the Department of Computer Science and Engineering at ICFAI Tech ICFAI Foundation for Higher Education Hyderabad India His research interests include data mining big data analysis cognitive science fuzzy decision making brain computer interface cognition and computational intelligence

Big Data Analytics and Computing for Digital Forensic Investigations Suneeta Satpathy, Sachi Mohanty, 2020-03-17 Digital forensics has recently gained a notable development and become the most demanding area in today's information security requirement This book investigates the areas of digital forensics digital investigation and data analysis procedures as they apply to computer fraud and cybercrime with the main objective of describing a variety of digital crimes and retrieving potential digital evidence Big Data Analytics and Computing for Digital Forensic Investigations gives a contemporary view on the problems of information security It presents the idea that protective mechanisms and software must be integrated along with forensic capabilities into existing forensic software using big data computing tools and techniques Features Describes trends of digital forensics served for big data and the challenges of evidence acquisition Enables digital forensic investigators and law enforcement agencies to enhance their digital investigation capabilities with the application of data science analytics algorithms and fusion technique

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Contemporary Issues in Audit Management and Forensic Accounting Simon Grima,Engin Boztepe,Peter J. Baldacchino,2020-02-10 In the 18 chapters in this volume of Contemporary Studies in Economic and Financial Analysis expert contributors gather together to examine the extent and characteristics of forensic accounting a field which has been practiced for many years but is still not internationally regulated yet

Forensic Accounting and Fraud Examination Mary-Jo Kranacher,Richard Riley,2023-12-19 The gold standard in textbooks on forensic accounting fraud detection and deterrence In the newly revised third edition of Forensic Accounting and Fraud Examination a team of renowned educators provides students and professionals alike with a comprehensive introduction to forensic accounting fraud detection and deterrence Adhering to the model curriculum for education in fraud and forensic accounting funded by the US National Institute of Justice this leading textbook offers real world practicality supported by effective learning pedagogies and engaging case studies that bring technical concepts to life Covering every key step of the investigative process Forensic Accounting and Fraud Examination contains 32 integrated IDEA and Tableau software cases that introduce students to the practical tools accounting professionals use to maximize auditing and analytic capabilities detect fraud and comply with documentation requirements Numerous case summaries The Fraudster s Perspective boxes and detailed discussions of a wide range of accounting issues provide students and practitioners with the tools they ll need to successfully investigate prosecute research and resolve forensic accounting issues and financial fraud The perfect resource for students of forensic accounting and fraud examination as well as practitioners in the field Forensic Accounting and Fraud Examination Third Edition will also prove invaluable for academics and researchers with an interest in the subject

Forensic Radio Survey Techniques for Cell Site Analysis Joseph Hoy,2023-12-06 FORENSIC RADIO SURVEY TECHNIQUES FOR CELL SITE ANALYSIS Overview of the end to end process of planning undertaking and reporting of forensic radio surveying to support cell site analysis The newly updated and revised Second Edition of Forensic Radio Survey Techniques for Cell Site Analysis provides an overview of the end to end process of planning undertaking and reporting of forensic radio surveying to support the forensic discipline of cell site analysis It starts by recapping and

explaining in an accessible way the theory structure and operation of cellular communications networks then moves on to describe the techniques and devices employed to undertake forensic radio surveys Worked examples are used throughout to demonstrate the practical steps required to plan and undertake forensic radio surveys including the methods used to analyze radio survey data and compile it into a court report A summary section condenses the technical and practical elements of the book into a handy reference resource for busy practitioners The Second Edition contains 25% brand new material covering 5G New Radio networks and 6G and beyond critical communications mobile satellite communications IoT networks Cell Site Analysis Tools and much more Other sample topics covered in Forensic Radio Survey Techniques for Cell Site Analysis include Radio theory covering RF propagation basic terminology propagation modes multipath transmission and carrying information on a radio signal Core networks including 2G 3G 4G and 5G subscriber and device identifiers and international and temporary mobile subscriber identities Cell access control covering cell barring forbidden LAC TAC location updating inter and intra carrier handovers and 3GPP network types Forensic radio surveys objectives terminology and types along with location static spot and indoor surveys The Second Edition of Forensic Radio Survey Techniques for Cell Site Analysis is an essential reference on the subject for police analysts practitioners technicians investigators and cell site experts along with legal professionals and students trainees in digital forensics

Inorganic Trace Analytics Henryk Matusiewicz, Ewa Bulska, 2017-12-18 Highly accurate chemical speciation is of great importance in environmental clinical and food sciences as well as in archaeometry Trace analysis via atomic spectrometry mass spectroscopy gas chromatography electron microprobing or X ray absorption spectroscopy provides detailed information on surface and sub surface domain of samples The book comprehensively presents modern techniques timely application and data modeling *Handbook of Research on Engineering, Business, and Healthcare Applications of Data Science and Analytics* Patil, Bhushan, Vohra, Manisha, 2020-10-23 Analyzing data sets has continued to be an invaluable application for numerous industries By combining different algorithms technologies and systems used to extract information from data and solve complex problems various sectors have reached new heights and have changed our world for the better The Handbook of Research on Engineering Business and Healthcare Applications of Data Science and Analytics is a collection of innovative research on the methods and applications of data analytics While highlighting topics including artificial intelligence data security and information systems this book is ideally designed for researchers data analysts data scientists healthcare administrators executives managers engineers IT consultants academicians and students interested in the potential of data application technologies

Innovations In Digital Forensics Suryadipta Majumdar, Paria Shirani, Lingyu Wang, 2023-06-21 Digital forensics deals with the investigation of cybercrimes With the growing deployment of cloud computing mobile computing and digital banking on the internet the nature of digital forensics has evolved in recent years and will continue to do so in the near future This book presents state of the art techniques to address imminent challenges in digital forensics In particular it focuses on cloud forensics Internet of

Things IoT forensics and network forensics elaborating on innovative techniques including algorithms implementation details and performance analysis to demonstrate their practicality and efficacy The innovations presented in this volume are designed to help various stakeholders with the state of the art digital forensics techniques to understand the real world problems Lastly the book will answer the following questions How do the innovations in digital forensics evolve with the emerging technologies What are the newest challenges in the field of digital forensics Advancements in Cyber Crime Investigations and Modern Data Analytics Shishir Kumar Shandilya, Devangana Sujay, V.B. Gupta, 2024-12-27 This book presents a fresh perspective on combating cyber crime showcasing innovative solutions from experts across various fields With the integration of artificial intelligence AI contemporary challenges are addressed with state of the art strategies The book discusses a wide range of timely issues within the domain of cyber crime and investigation emphasizing AI driven solutions and future multidisciplinary perspectives As data becomes central to all digital interactions it also becomes increasingly vulnerable making it a prime target for adversaries This comprehensive volume compiles technical approaches to counter investigate and manage these complex avenues of misconduct under the umbrella of Cyber Crime Key Topics LLMs as a Solution for SARs Triaging Technical Capacities to Counter CSAM A Journey of Mobile Forensic Investigation Digital Forensics Solving Financial Crimes Deepfake Driven Financial Crimes and Countermeasures This book offers a thorough examination of the current landscape of cyber crime the capabilities available to combat it and the advanced measures required to stay ahead A detailed roadmap of digital forensics the science of decrypting cyber crime is a key highlight alongside an exploration of the rising capabilities of AI We extend our gratitude to all the contributors and hope this book answers many questions while igniting curiosity and providing a stimulating intellectual experience **AI, Machine Learning and Deep Learning** Fei Hu, Xiali Hei, 2023-06-05 Today Artificial Intelligence AI and Machine Learning Deep Learning ML DL have become the hottest areas in information technology In our society many intelligent devices rely on AI ML DL algorithms tools for smart operations Although AI ML DL algorithms and tools have been used in many internet applications and electronic devices they are also vulnerable to various attacks and threats AI parameters may be distorted by the internal attacker the DL input samples may be polluted by adversaries the ML model may be misled by changing the classification boundary among many other attacks and threats Such attacks can make AI products dangerous to use While this discussion focuses on security issues in AI ML DL based systems i e securing the intelligent systems themselves AI ML DL models and algorithms can actually also be used for cyber security i e the use of AI to achieve security Since AI ML DL security is a newly emergent field many researchers and industry professionals cannot yet obtain a detailed comprehensive understanding of this area This book aims to provide a complete picture of the challenges and solutions to related security issues in various applications It explains how different attacks can occur in advanced AI tools and the challenges of overcoming those attacks Then the book describes many sets of promising solutions to achieve AI security and privacy The

features of this book have seven aspects This is the first book to explain various practical attacks and countermeasures to AI systems Both quantitative math models and practical security implementations are provided It covers both securing the AI system itself and using AI to achieve security It covers all the advanced AI attacks and threats with detailed attack models It provides multiple solution spaces to the security and privacy issues in AI tools The differences among ML and DL security and privacy issues are explained Many practical security applications are covered Audit Analytics J. Christopher Westland,2024-04-04 This book using R and RStudio demonstrates how to render an audit opinion that is legally and statistically defensible analyze extract and manipulate accounting data build a risk assessment matrix to inform the conduct of a cost effective audit program and more Today information technology plays a pivotal role in financial control and audit most financial data is now digitally recorded and dispersed among servers clouds and networks over which the audited firm has no control Additionally a firm s data particularly in the case of finance software insurance and biotech firms comprises most of the audited value of the firm Financial audits are critical mechanisms for ensuring the integrity of information systems and the reporting of organizational finances They help avoid the abuses that led to passage of legislation such as the Foreign Corrupt Practices Act 1977 and the Sarbanes Oxley Act 2002 Audit effectiveness has declined over the past two decades as auditor skillsets have failed to keep up with advances in information technology Information and communication technology lie at the core of commerce today and are integrated in business processes around the world This book is designed to meet the increasing need of audit professionals to understand information technology and the controls required to manage it This 2nd edition includes updated code and test Machine learning AI and SEC s EDGAR data are also improved and updated The material included focuses on the requirements for annual Securities and Exchange Commission audits 10 K for listed corporations These represent the benchmark auditing procedures for specialized audits such as internal governmental and attestation audits Many examples reflect the focus of the 2024 CPA exam and the data analytics machine learning approach will be central to the AICPA s programs in the near future **Information Fusion for Cyber-Security Analytics** Izzat M Alsmadi,George Karabatis,Ahmed Aleroud,2016-10-21 This book highlights several gaps that have not been addressed in existing cyber security research It first discusses the recent attack prediction techniques that utilize one or more aspects of information to create attack prediction models The second part is dedicated to new trends on information fusion and their applicability to cyber security in particular graph data analytics for cyber security unwanted traffic detection and control based on trust management software defined networks security in wireless sensor networks their applications and emerging trends in security system design using the concept of social behavioral biometric The book guides the design of new commercialized tools that can be introduced to improve the accuracy of existing attack prediction models Furthermore the book advances the use of Knowledge based Intrusion Detection Systems IDS to complement existing IDS technologies It is aimed towards cyber security researchers Proceedings of the Future Technologies Conference (FTC) 2018 Kohei

Arai,Rahul Bhatia,Supriya Kapoor,2018-10-19 The book presenting the proceedings of the 2018 Future Technologies Conference FTC 2018 is a remarkable collection of chapters covering a wide range of topics including but not limited to computing electronics artificial intelligence robotics security and communications and their real world applications The conference attracted a total of 503 submissions from pioneering researchers scientists industrial engineers and students from all over the world After a double blind peer review process 173 submissions including 6 poster papers have been selected to be included in these proceedings FTC 2018 successfully brought together technology geniuses in one venue to not only present breakthrough research in future technologies but to also promote practicality and applications and an intra and inter field exchange of ideas In the future computing technologies will play a very important role in the convergence of computing communication and all other computational sciences and applications And as a result it will also influence the future of science engineering industry business law politics culture and medicine Providing state of the art intelligent methods and techniques for solving real world problems as well as a vision of the future research this book is a valuable resource for all those interested in this area

How to Get Away with Murder in Marketing: Forensic Marketing D. Anthony Miles,2020-10-12 This is a must have book for marketing professionals business professionals consultants and MBA students This book provides a comprehensive introduction to forensic marketing D Anthony Miles CEO and founder of Miles Development Industries Corporation R a consulting practice venture capital acquisition firm shares detailed forensic marketing frameworks that will help you conduct a rigorous forensic investigation He focuses on Five types of marketing evidence categories Different types of forensic marketing investigations Four types of forensic investigation of marketing financial statements Ways to conduct an audit and minimize blind spots in an investigation The book explains how to use numerous analytical tools such as a market position analysis competitive intelligence analysis law and policy analysis pricing analysis branding audit customer relationship auditing and more Get an arsenal of tools to conduct a forensic marketing investigation with this complete guide aimed at practitioners theorists and business students Miles has made forensic marketing investigation methods accessible to business professionals and students How To Get Away With Murder in Marketing contains numerous useful investigative frameworks and images to help conduct a forensic marketing investigation How To Get Away With Murder in Marketing gives readers the confidence to do a forensic marketing investigation Forensic marketing investigation requires specific tools and skills How To Get Away With Murder in Marketing provides the tools to help the business profession build those skills This book will teach you how to be a forensic marketing expert The book provides readers with access to forensic marketing investigative frameworks and analytical models to help you solve marketing problems For readers this book is filled with forensic marketing tools and analytical techniques to help the marketing expert solve marketing problems The practice of an effective forensic marketing investigation is provided and shows how to implement an effective investigation into marketing problems Throughout the following chapters readers will

learn about five categories of evidence that include information such as data sales marketing financials market reports law and policy market size market share financial resources historical performance current market position product and firm customer market segments pricing models fixed costs variable costs revenue unit contribution breakeven product lines brand awareness brand strength brand differentiation brand presence brand relevance and brand performance In this book readers are provided with five categories of forensic marketing tools are illustrated complete with examples of demonstrating applications in the real world marketing problems This area of specialty will be considered the top niche market in the marketing profession How To Get Away With Murder in Marketing should be required reading for practitioners theorists and business students

Biotechnology in Medical Sciences Firdos Alam Khan, 2014-05-08 As the field of medical biotechnology grows with new products and discoveries so does the need for a holistic view of biotechnology in medicine Biotechnology in Medical Sciences fulfills that need by delivering a detailed overview of medical biotechnology as it relates to human diseases and epidemiology bacteriology and antibiotics virology and

Digital Forensics André Årnes, 2017-05-18 The definitive text for students of digital forensics as well as professionals looking to deepen their understanding of an increasingly critical field Written by faculty members and associates of the world renowned Norwegian Information Security Laboratory NISLAB at the Norwegian University of Science and Technology NTNU this textbook takes a scientific approach to digital forensics ideally suited for university courses in digital forensics and information security Each chapter was written by an accomplished expert in his or her field many of them with extensive experience in law enforcement and industry The author team comprises experts in digital forensics cybercrime law information security and related areas Digital forensics is a key competency in meeting the growing risks of cybercrime as well as for criminal investigation generally Considering the astonishing pace at which new information technology and new ways of exploiting information technology is brought on line researchers and practitioners regularly face new technical challenges forcing them to continuously upgrade their investigatory skills Designed to prepare the next generation to rise to those challenges the material contained in Digital Forensics has been tested and refined by use in both graduate and undergraduate programs and subjected to formal evaluations for more than ten years Encompasses all aspects of the field including methodological scientific technical and legal matters Based on the latest research it provides novel insights for students including an informed look at the future of digital forensics Includes test questions from actual exam sets multiple choice questions suitable for online use and numerous visuals illustrations and case example images Features real word examples and scenarios including court cases and technical problems as well as a rich library of academic references and references to online media Digital Forensics is an excellent introductory text for programs in computer science and computer engineering and for master degree programs in military and police education It is also a valuable reference for legal practitioners police officers investigators and forensic practitioners seeking to gain a deeper understanding of digital forensics and cybercrime

Organizational Intelligence and

Knowledge Analytics Brian T. McBreen, John Silson, Denise Bedford, 2022-01-18 Organizational Intelligence and Knowledge Analytics expands the traditional intelligence life cycle to a new framework Design Analyze Automate Accelerate and clearly lays out the alignments between knowledge capital and intelligence strategies

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