APPENDIX
Survey on IND AS (IFRS Convergence)

Respected Sir/ Madam
Myself Assistant Professor Parth Rashmikant Bhatt and I am pursuing my Doctorate study from Department of Business Study, Sardar Patel University, Vallabh Vidyanagar, Gujarat. This survey is part of my doctorate thesis work. This survey is about Issues related with Converging Indian Accounting Standards with International Financial Reporting Standards. The following survey will require approximately 10 minutes to complete. I know your time is precious but I request you to spare few minutes to assist me in my educational endeavors as well as it may lead future researchers in right directions. I ensure you your information will remains confidential & will be used only for educational research purpose. Thanks in advance for your participation. *Required

*Required

THE IMPACT OF IFRS ON BUSINESS OPERATIONS

1. 1. The Convergence with IFRS changes business processes and operations. *
   
   Mark only one oval.
   
   □ STRONGLY AGREE
   □ AGREE
   □ NEUTRAL
   □ DISAGREE
   □ STRONGLY DISAGREE

2. 2. IFRS Convergence creates major opportunities for transformation in the finance function. *
   
   Mark only one oval.
   
   □ STRONGLY AGREE
   □ AGREE
   □ NEUTRAL
   □ DISAGREE
   □ STRONGLY DISAGREE

3. 3. Sources of finance becomes easy when convergence is made with IFRS. *
   
   Mark only one oval.
   
   □ STRONGLY AGREE
   □ AGREE
   □ NEUTRAL
   □ DISAGREE
   □ STRONGLY DISAGREE
4. The convergence with IFRS will facilitate more financial information for the benefit of internal and external stakeholders. *

Mark only one oval.

☐ STRONGLY AGREE
☐ AGREE
☐ NEUTRAL
☐ DISAGREE
☐ STRONGLY DISAGREE

5. The convergence with IFRS will result into developmental changes in information technology. *

Mark only one oval.

☐ STRONGLY AGREE
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☐ NEUTRAL
☐ DISAGREE
☐ STRONGLY DISAGREE

6. The convergence with IFRS will result into positive changes or development in human resources. *

Mark only one oval.

☐ STRONGLY AGREE
☐ AGREE
☐ NEUTRAL
☐ DISAGREE
☐ STRONGLY DISAGREE

THE EFFECT OF IFRS ON PERFORMANCE MEASUREMENT MANAGEMENT OF ORGANISATION

7. The convergence with IFRS will cause heavy investment in planning, budgeting, forecasting and management reporting by management personnel. *

Mark only one oval.

☐ STRONGLY AGREE
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☐ NEUTRAL
☐ DISAGREE
☐ STRONGLY DISAGREE

8. Organisations will pursue new performance requirements under IFRS. *

Mark only one oval.

☐ STRONGLY AGREE
☐ AGREE
☐ NEUTRAL
☐ DISAGREE
☐ STRONGLY DISAGREE
9. 3. The Convergence with IFRS will facilitate better information for management in decision making. *
Mark only one oval.
- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

10. 4. The Convergence with IFRS will facilitate improvement in goal setting abilities of management executives. *
Mark only one oval.
- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

11. 5. The IFRS implementation will have an impact on many elements of the Business Performance Management (BPM) Ecosystem. *
Mark only one oval.
- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

12. 6. The IFRS implementation will have an effect on earnings, compensation, tax liability and other key areas of company which are accounted and reported for. *
Mark only one oval.
- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

13. 7. The IFRS implementation will have a significant effect on Foreign Direct Investment inflows. *
Mark only one oval.
- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE
14. The IFRS implementation will have a positive effect on the information assessed by investors for control and decision making. *  
Mark only one oval.

- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

BENEFITS OF IFRS AS COMPARE TO INDIAN GAAP

15. IFRS Convergence will provide greater efficiency and reduction in cost of finance than Indian GAAP. *  
Mark only one oval.

- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

16. IFRS Convergence will have an easy raising of capital than Indian GAAP. *  
Mark only one oval.

- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

17. IFRS Convergence will provide better information to shareholders and potential investors. *  
Mark only one oval.

- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

18. IFRS Convergence will provide better information to regulators and policy makers than Indian GAAP. *  
Mark only one oval.

- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE
19. 5. IFRS Convergence will facilitate easy cross-border listing than Indian GAAP. *
Mark only one oval.
- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

20. 6. IFRS Convergence will facilitate greater comparability of financial reports than Indian GAAP. *
Mark only one oval.
- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

21. 7. IFRS Convergence will enhance competitiveness among companies than Indian GAAP. *
Mark only one oval.
- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

22. 8. IFRS Convergence will assure smooth cross-border mergers and acquisition than Indian GAAP. *
Mark only one oval.
- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

23. 9. IFRS Convergence will lead to better integration and management of global operations than Indian GAAP. *
Mark only one oval.
- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE
24. IFRS Convergence will improve the quality of Corporate Financial Reports and increase access to global capital market. *

Mark only one oval.

☐ STRONGLY AGREE
☐ AGREE
☐ NEUTRAL
☐ DISAGREE
☐ STRONGLY DISAGREE

25. 1. Multinational Companies will be under pressure to comply with Domestic Accounting Standards if Convergence or Adoption is not made with IFRS. *

Mark only one oval.

☐ STRONGLY AGREE
☐ AGREE
☐ NEUTRAL
☐ DISAGREE
☐ STRONGLY DISAGREE

26. 2. Companies will have a desire to have access to foreign capital markets and comparison with other foreign companies under IFRS than Domestic Accounting Standards. *

Mark only one oval.

☐ STRONGLY AGREE
☐ AGREE
☐ NEUTRAL
☐ DISAGREE
☐ STRONGLY DISAGREE

27. 3. The accounting treatment under IFRS will increase the compliance level than Domestic Accounting Standards. *

Mark only one oval.

☐ STRONGLY AGREE
☐ AGREE
☐ NEUTRAL
☐ DISAGREE
☐ STRONGLY DISAGREE
28. Mandatory and Voluntary Disclosure requirements in financial reports under IFRS will be more as compare to Domestic Accounting Standards.  
Mark only one oval.  
- STRONGLY AGREE  
- AGREE  
- NEUTRAL  
- DISAGREE  
- STRONGLY DISAGREE  

IFRS AND ACCOUNTING TECHNICALITIES  

29. 1. Accounting under IFRS will have more technical conceptualizations as compare to Domestic Accounting Standards.  
Mark only one oval.  
- STRONGLY AGREE  
- AGREE  
- NEUTRAL  
- DISAGREE  
- STRONGLY DISAGREE  

30. 2. Accounting under IFRS will require more technical expertise which is not readily available among accounting professionals.  
Mark only one oval.  
- STRONGLY AGREE  
- AGREE  
- NEUTRAL  
- DISAGREE  
- STRONGLY DISAGREE  

31. 3. Accounting under IFRS will require Fair Value Measurements which is again complex and diverse in nature.  
Mark only one oval.  
- STRONGLY AGREE  
- AGREE  
- NEUTRAL  
- DISAGREE  
- STRONGLY DISAGREE  

32. 4. In case of Mergers and Acquisitions, it is difficult to decide control phenomena at the time of preparing consolidated accounts under IFRS than Domestic Accounting Standards.  
Mark only one oval.  
- STRONGLY AGREE  
- AGREE  
- NEUTRAL  
- DISAGREE  
- STRONGLY DISAGREE
33. 5. Proposed IFRS convergence will create difficulties in understanding and implementing the new or enhanced outsourcing arrangement for finance and other business operations. *

Mark only one oval.

- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

34. 6. Proposed IFRS convergence will create difficulties in implementing or incorporating technology solution. *

Mark only one oval.

- STRONGLY AGREE
- AGREE
- NEUTRAL
- DISAGREE
- STRONGLY DISAGREE

SUMMARY BASED QUESTIONS

35. Question - A. The convergence with IFRS will provide improvement in public sector undertakings as compare to Indian GAAP. *

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36. Question - B. Which challenge from the following will you consider as a biggest one for The convergence with IFRS at the time of implementation. *

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Abstract:
Maurice E. Peloubet coined the term "Forensic Accounting" in 1946. Kautilya was the first economist to articulate the need of forensic accountants. The cataclysmic business failures of this decade have been revealing on many levels. The growing arena of business and surging number of white-collar crimes that have led to the development of Forensic Accounting. Forensic Accounting borrows knowledge from Accounting, Finance, Law, Computerization, Ethics, Criminology, etc. While Forensic Accounting developed as early as 1995 in USA, it put its first step in India just few years back. It is desired that in near future an accounting standard will be formulated on Forensic Accounting. This paper aims at throwing light on Forensic Accounting. It encompasses the terminology, a brief note on its origin, role of Forensic Accountants, the techniques involved in their work and the present scenario of Forensic Accounting in India.

Keywords:
Forensic Accounting, Fraud, Auditing, Law, White collar crimes.

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Emerging Trends In Finance: Forensic Accounting – Watch Dog Or Sniffer Dog

INTRODUCTION

We have recently witnessed significant emphasis on improving investor confidence and public trust in financial reports. Reported financial scandals (e.g., Enron, WorldCom, Global Crossing, Qwest, Satyam, CWG, 3G, Parmalat) have eroded investor confidence and made forensic accounting an attractive career opportunity for accountants to combat fraud. Necessity is the mother of all inventions. Yes, it is the growing arena of business and surging number of white-collar crimes that have paved the way for the development of Forensic Accounting. According to AICPA, “Forensic Accounting is the application of accounting principles, theories and discipline to facts or hypothesis at issues in a legal dispute and encompasses every branch of accounting knowledge.” According to The Accountant’s Handbook on Fraud and Commercial Crime, “Forensic Accounting is the application of financial skills and an investigative mentality to unresolved issues, conducted within the context of the rules of evidence.” Forensic Accounting borrows knowledge from Accounting, Finance, Law, Computerisation, Ethics, Criminology, etc. Forensic accounting is defined in this study as the practice of rigorous data collection and analysis in the areas of litigation support consulting, expert witnessing, and fraud examination. Investigation plays a pivotal role in Forensic Accounting. It is the flavor of investigation that demarcate it from the conventional accounting practices. In wide sense, it can be identified as integrity of accounting, auditing and investigating skills to secure a particular result. Maurice E. Peloubet coined the term ‘Forensic Accounting’ in 1946. Kautity was the first economist to articulate the need of forensic accountants. Centuries ago he inked his book, Arthashastra (ACCOUNTING of Material Wealth) containing 40 ways of embezzlement. He also stressed on checks, accounting and auditing. He also stated that detecting an appointed official’s dishonesty is as difficult as detecting the amount of water drunk by a swimming fish. Another noteworthy person in this context is Birbal, one of the famous Navaratas of the Moghul Emperor Akbar, who used various tricks to investigate various crimes. Role of a Forensic Accountant Earlier, we were of the belief that detection and prevention of frauds or white-collar crimes is a part of conventional accounting function.

TYPES OF FRAUDS:

Here are the some types of frauds:

1) Bank frauds
2) Corporate frauds
3) Insurance frauds
4) Cyber frauds
5) Securities frauds

1) Bank Frauds: The number of bank frauds in India is substantial. It is in increasing with the passage of time in all the major operational areas in banking. There is different area in Bank Deposits, loan, inter branch, accounting, transaction etc. Bank fraud is a big business in today’s world.

2) Corporate Frauds: In India, is rising 45% from leading Indian business declared that fraud e.g. Satyam Computers stunned the national financial world in 2009 Satyam Founder B. Ramalingan Raju declared he had inflated profit and jacked up the companies Balance Sheet by more than one billion dollars.

3) Insurance Frauds: There is different type of frauds in insurance sectors. E.g. health insurance, claims fraud, false claims, insurance speculations, application frauds etc.

4) Cyber Frauds: Who says Indian cyber crimes are still in the infancy? This is a man who penetrated the Ecommerce for his personal benefits to a great use credit card, ATM card, cyber taking Work at home etc.

5) Securities Frauds: Although not corruption scams these have affected may people there is no way that the investor community forget the under tune Rs. 4000 crore Harshad Mehta scam and over Rs. 1000 Crore Ketan Parekh scams which ended the shareholder wealth in form of big market.

But the recognition of Forensic Accounting has changed this notion of ours that “Auditor is a watchdog and not a bloodhound”. They only check for the compliance of a company’s books to GAAPs, auditing standards and company policies. Hence, the need for a bloodhound was apprehended. Like, a bloodhound, they are to sniff out fraud, criminal transactions out of the financial records of corporate entities, banks or any other organisation. Thus, a forensic accountant is a financial detective with a suspicious mind who can pull out the latent truth and assist in dispute resolution. His duty is to analyse, interpret, and summarise complex financial and business related issues. They are to look beyond the numbers and concentrate on substance over form. This new and groundbreaking accounting has two main spheres: - (i) Litigation support and investigation (ii) Dispute resolution. The former represents factual representation of economic issues encompassing existing litigation. If the dispute reaches the courtroom, he may testify as an expert witness. Whereas in latter case, he quantifies the damages sustained by parties involved in legal disputes and can assist in resolving disputes, even before those reach the courtroom. A Forensic Accountant is supposed to have a threefold approach:
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(a) Base layer - Accounting knowledge
(b) Middle layer- Knowledge of auditing, internal controls, risk assessment and fraud detection
(c) Top layer- Knowledge of the legal environment and strong communication skills.

According to a Forensic Accounting expert, the traits of a forensic accountant could be compared with a well-baked pizza. The base of Forensic Accounting is accounting knowledge. Size and the extent of baking decide the qualities of the pizza. A middle layer is a dispersed knowledge of auditing, internal control, risk assessment and fraud detection. It is like the spread of the cheese on the pizza. The toppings of this pizza are the basic understanding of the legal environment. The legal environment is essential in order to support the litigations. The cherry on the toppings of the pizza is a strong set of communication skills, both written and oral. It is just the beautification part. As perfect that combination of the pizza base, cheese spread and good toppings makes the pizza delicious similarly the perfect knowledge of accounting, auditing, legal environment and good communication skills make a Forensic Accountant perfect. A well-equipped forensic accountant can provide the following services:

1. Investigate the financial evidence.
2. Analysis and presentation of the financial evidence in a computerised form.
3. Communicate their findings in the form of reports, exhibits and collection of documents.
4. Assist in legal proceedings, including testifying in court as an expert witness and preparing visual aids to support trial evidence.

These services of forensic accountants can be utilised in various fields. The sphere of their activities is quite large. They take up various types of assignments. While they can be of help in business related fraud investigation, they can also handle matrimonial dispute cases. A list of such cases taken up by a Forensic Accountant is given below.

Criminal Investigations: A Forensic Accountant is normally called for in case of a criminal investigation, if it entails financial and other related frauds. The Investigative Agencies (EOW, CID, SFIO, etc), regulatory bodies (SEBI, TRAI, etc) and other stakeholders seek for these services from them as and when required. Earlier, we were of the belief that detection and prevention of frauds or white-collar crimes is a part of conventional accounting function. But the recognition of Forensic Accounting has changed this notion of ours that “Auditor is a watchdog and not a bloodhound”. They only check for the compliance of a company’s books to GAAPs, auditing standards and company policies. Hence, the need for a bloodhound was apprehended. Like, a bloodhound, they are to sniff out fraud, criminal transactions out of the financial records of corporate entities, banks or any other organisation. Thus, a forensic accountant is a financial detective with a suspicious mind who can pull out the latent truth and assist in dispute resolution. Stakeholders and ownership disputes: These assignments often involve a detailed analysis of financial records over a period for quantifying the issues in a dispute. For example, amount payable to a deceased partner or legal heirs of a deceased partner. Insurance and other related claims: Insurance policies differ significantly as to their terms and conditions. Accordingly, these assignments involve an in-depth review of the policy to investigate coverage issues and the appropriate method of quantifying the economic losses resulting from an event. These assignments demand great knowledge of the forensic accountant in the local laws and regulations in place. For example, motor accidents, loss on account of fire, natural calamities, business discontinuance, etc.

Business related Fraud investigation: Business investigations involve asset identification and recovery, tracing funds, forensic intelligence gathering and due diligence reviews. These investigations are carried out with the objective of determining the existence, nature, and extent of fraud and may concern the identification of perpetrator. These investigations often involve interviews of personnel who had access to the funds and a detailed review of the documentary evidence. Dispute settlement: Business firms engage forensic accountants to handle contract disputes, construction claims, product liability claims, infringement of patent and trade marks cases, liability arising from breach of contracts and so on. Matrimonial dispute cases: Forensic accountants entertain cases pertaining to matrimonial disputes wherein their role is merely confined to tracing, locating and evaluating any form of asset involved. Thus, we see how forensic accountants help the organizations or individuals and society at large. They are an indispensable part of today's legal team.

Tools Used in Forensic Accounting Assignment Besides the various techniques of auditing, forensic accountants adopt some special techniques which are as follows:

Benford’s Law: It is a mathematical tool used in determining whether a variable under study is a case of mistake or fraud. The steps underlying this law are very simple. Once the variable is decided, the left most digit of the variable is extracted and summarised for entire population. The summarisation is done by classifying the first digit field and calculating its observed count percentage. Then Benford’s set is applied. A parametric test called Z-test is carried out to measure the significance of variance between the two populations, i.e. Benford’s percentage of first digit for a particular level of confidence. If the data conforms to the percentage of Benford’s law, it means that the data is Benford’s set i.e. there is 68% (almost 2/3rd) chance of no error or fraud. The 1st digit may not always be the only relevant field. Benford
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has given separate sets for 2nd, 3rd … and for last digit as well.

Theory of Relative Size Factor (RSF): RSF is measured as the ratio of the largest number to the second largest number of the given set of data. This technique is used to identify the highest number in the data but in some relation with the second highest data in the number. In this method the records that fall outside the prescribed range are taken into the books of doubt and it calls for further investigation. It is very helpful in highlighting all unusual fluctuations which may be generated from fraud or genuine errors. Forensic Accountant is normally called for in case of a criminal investigation, if it entails financial and other related frauds. The Investigative Agencies (FOI, CID, SFIO, etc.), regulatory bodies (SEBI, TRAI, etc.) and other stake-holders seek for these services from them as and when required. The assignments pertaining to stakeholders and ownership disputes often involve a detailed analysis of financial records over a period for quantifying the issues in a dispute.

Data mining techniques: It is a set of assisted techniques designed to automatically mine large volumes of data for new, hidden or unexpected informations or patterns. Data mining techniques are categorized in three ways: Discovery, Predictive modeling and Deviation and Link analysis. It discovers the usual knowledge or patterns in data, without a predefined idea or hypothesis about what the pattern may be, i.e. without any prior knowledge of fraud. It explains various affinities, association, trends and variations in the form of conditional logic. In predictive modeling, patterns discovered from the database are used to predict the outcome and to guess data for new value items. In Deviation analysis the norm is found first, and then those items are detected that deviate from the usual within a given threshold (to find anomalies by extracted patterns). Link discovery has emerged recently for detecting a suspicious pattern. It mostly uses deterministic graphical techniques, Bayesian probabilistic casual networks. This method involves “pattern matching” algorithm to ‘extract’ any rare or suspicious cases.

AATs: AATs are computer Programs developed for assisting auditors. Forensic Accounting software comes in two different varieties – data extraction software and financial analysis software. Data extraction software is designed to conduct spreadsheet analysis on all the company’s computer database records, such as billings, accounts receivable, payroll, purchasing, etc. This helps in detecting anomalies and calls for investigation. Financial analysis software uses monthly, quarterly or annual financial statements and benchmarks the ratios between different accounts such as billings by revenues or supply costs as a percentage of revenue. India’s economy has been rising for the past few years. But this rise is accompanied by some evils as well. India has also been experiencing white-collar crimes and scams for the past few years. Thus, the need of Forensic Accountants was realised. Forensic Accountants played a major role in letting the cat out of the bag in the 2008 Satyam scam. Of late, the CWG and 2G scams are in limelight in India. They are having a major role in these scams as well. While Forensic Accounting developed as early as 1995 in USA, it put its first step in India just few years back. Forensic Research Foundation has been established in India for the investigation of fraud. Another international investigation organisation has also put its feet on the Indian land. Serious Fraud Investigation Office (SFIO) is another noteworthy organisation set up in India for serving the same purpose.

Computer Assisted Auditing Tools (CAATs): CAATs are computer programs developed for assisting auditors. Forensic Accounting software comes in two different varieties – data extraction software and financial analysis software. Data extraction software is designed to conduct spreadsheet analysis on all the company’s computer database records, such as billings, accounts receivable, payroll, purchasing, etc. This helps in detecting anomalies and calls for investigation. Financial analysis software uses monthly, quarterly or annual financial statements and benchmarks the ratios between different accounts such as billings by revenues or supply costs as a percentage of revenue. Data Mining Techniques It is a set of computer-assisted technique designed to automatically mine large volumes of data for new, hidden, or unexpected information or patterns. Data mining techniques are categorised in three ways: Discovery, Predictive modeling, Deviation and Link analysis. It discovers the usual knowledge or pattern in data, without a predefined idea or hypothesis about what the pattern may be, i.e. without any prior knowledge of fraud. In predictive modeling, patterns discovered from database are used to predict the outcome and to guess data for new value items. In deviation analysis the norm is found first and then those items are detected that deviate from the normal. Link discovery has emerged of late for detecting a suspicious pattern. It mostly uses deterministic graphical techniques, Bayesian probabilistic casual networks. This method involves “pattern matching” algorithm to extract any rare or suspicious case.

Ratio Analysis: Data analysis ratios are used for detecting fraud. These ratios help in tracing the possible symptoms of fraud. Such commonly employed ratios are –

(i) the ratio of the highest value to the lowest value (max/min)
(ii) the ratio of the highest value to the second highest value (max1/max2)

Besides the above-mentioned ratios, the financial ratios also help a forensic accountant. Ratios help in estimating costs, identifying deviations, etc.

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Forensic Accounting in India

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REFERENCES:

2. Wikipedia, the free encyclopedia
5. www.forensicaccounting.com
6. www.indiaforensic.com
7. www.ezinearticles.com
Title: EMERGING TRENDS IN FINANCE: FORENSIC ACCOUNTING – WATCH DOG OR SNIFER DOG

Author: Mr. Parth R. Bhatt and Prof. Dr. Sandip K. Bhatt

Department: Business studies

ABSTRACT:

The abstract is interesting and hold the readers' attention. It is easy to understand by reader without a specialized background. The abstract is effectively summarize the manuscript.

INTRODUCTION:

It accurately describe current knowledge related to the research question. The aim of the study clearly defined and consistent with the rest of the manuscript.

METHODS & MATERIALS:

The method section gives readers information to judge how well the study. The author used a technique from published study, he included a citation.

RESULTS:

Conclusion of this paper clearly supported results.

DISCUSSIONS:

Our goal is to help the author improve this and future manuscripts.

REFERENCES:

Researcher Mr. Parth R. Bhatt and Prof. Dr. Sandip K. Bhatt use forward and reverse citations to find manuscripts related to those they have already read.

RECOMMENDATIONS:

Introduce new regular for contents and communication.

No Plagiarism Detected...

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<td>2. Originality and novelty of the ideas</td>
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<td>3. Importance of the proposed ideas</td>
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<td>4. Timeliness</td>
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<td>5. Sufficient information to support the assertions made and conclusions drawn</td>
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<td>6. Quality of writing (Organization, clarity, accuracy, grammar)</td>
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<td>7. References &amp; citation (up-to-date, appropriate, sufficient)</td>
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