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Forensic accountants depend on statistical methods to analyze financial instruments that may be used to perpetrate financial fraud. By understanding statistical principles, forensic accountants correctly estimate whether the valuation of the risk associated with financial instruments was appropriate.

#### How Are Statistics Used in Accounting? - Reference.com

More recently, accountants are using more sophisticated statistical techniques, such as co-variance and beta models, to limit valuation error. Statistical Accounting Resources for Professionals Accountants can find the latest research on applied and pure statistical analysis in accounting from Contemporary Accounting Research and the Journal of Financial and Strategic Decisions.

#### **How Accountants Use Statistics | Accounting-Degree.org**

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The objective of this study was to empirically examine forensic accounting techniques in curbing creative accounting. Primary source of data collection was employed and the statistical tools used in analyzing the data include: Kruskal-Wallis test Mean rank and percentage distribution.

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