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New Technologies in Forensic Accounting and Auditing

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ABSTRACT

In forensic accounting, technologies are having a growing impact, both because they must necessarily adapt to the contingent situation where most fraud takes place digitally, and because by using the most advanced technological tools it is possible to achieve important competitive advantages. The introduction of digital tools is certainly a very strong impact element in support of management improvement, new functions and efficiency. But to trigger a virtuous circle, processes must also be digitized. The introduction of digital solutions, in fact, can bring high benefits only if applied to rationalized processes, while it can be significantly less useful when referring to unstructured and inefficient processes. It is therefore needed a joint improvement action that considers digital systems and solutions, understanding how to process and how to redesign them so that they are able to fully exploit the benefits of digitalization.

KEYWORDS

Forensic Accounting; Innovation; Technology; Auditing.

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