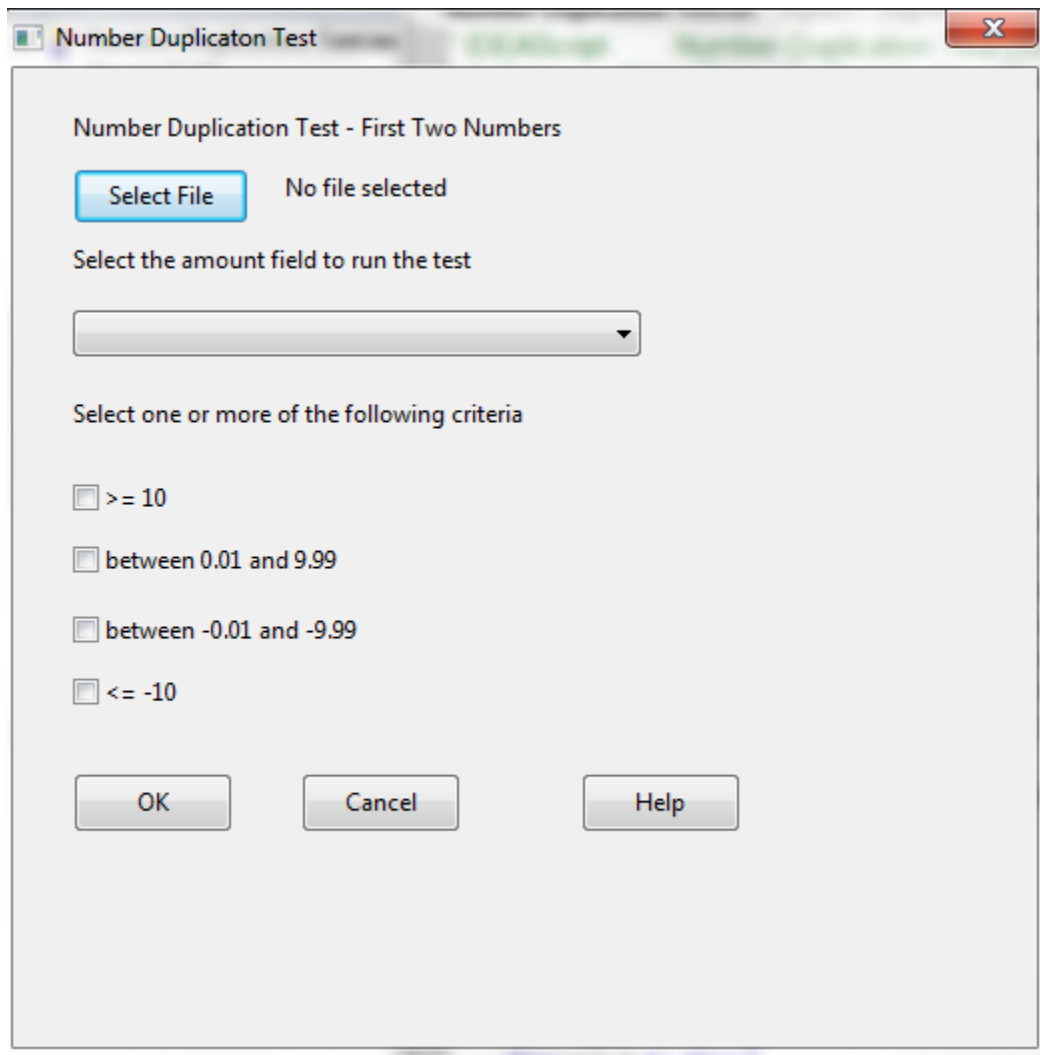IDEAScript: Number Duplication Test.iss

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Purpose: This test will drill down into the data table to identify the exact transactions that were causing spikes in the first-order test and summation graphs.   The NDT test is based on Chapter 8 of   Nigrini, Mark J., *Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations*, New Jersey: John Wiley & Sons, Inc., 2011: Print

How to use: Start the script by selecting Number Duplication Test. iss.   You will see the following menu:

Number Duplicaton Test   X

Number Duplication Test - First Two Numbers

[Select File]   No file selected

Select the amount field to run the test

[▼]

Select one or more of the following criteria

☐ >= 10

☐ between 0.01 and 9.99

☐ between -0.01 and -9.99

☐ <= -10

[OK]   [Cancel]   [Help]

Click on the select file button to select the IDEA file that you which to perform the analysis on.   Once the file has been selected you will have a list of all numeric fields in the file in the drop down, select the field you wish to perform the analysis on.   The final option is to choose one or more of the criteria to perform the analysis on.   The first option looks at all amount greater than or equal to 10, the second option is all items between 0.01 and 9.99, the third and fourth are the same but for the negative amounts.

Click on OK button when you have made your selections.

You will be given the following file:

	AMOUNT	NO_OF_RECS	RANK	FIRST_TWO
1	50.00	6022	1	50
2	1,153.35	2264	2	11
3	1,083.45	1185	3	10
4	150.00	1056	4	15
5	988.35	1018	5	98
6	1,159.35	976	6	11
7	25.00	956	7	25
8	90.00	938	8	90

Above is an example of the output.   The fourth column shows the first two digits and the ranking along with the number of records that were found in the file.