

# Sampling

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Sampling can be a very helpful and effective tool in investigative accounting, while it will still inherit traditional weaknesses from the math side.

The major advantages of sampling are associated with data mining processes. Auditors are able to employ attributes sampling to see if internal control procedures are followed. Variable sampling is used to check for dollar amount of errors.

Sampling techniques also help determine a population value. A method called Discovery sampling is employed by auditors to guess the probability of finding one specific fact or condition in any population.

Sampling suffers from drawbacks arising out of faulty representation. Therefore a bigger sample, even if more difficult to process, is also a better sample as localized errors are less likely to affect the outcome of an investigation.

Dollar Interval Sampling attempts to overcome this shortcoming by defining the size of samples in proportion to the size of the population.

Having set the context, an electronic inquiry, focused on terms and mining suspicious numbers can precipitate some kind of outcome from an investigation. Sampling also makes it a lot easier to manage enormous amounts of data, typically in numerical form.