

# We use IDEA®.

**Prof. Dr. Ludwig Mochty**  
Chair of Auditing, Corporate  
Accounting and Managerial Control  
University of Duisburg-Essen



## Creative Auditing instead of Creative Accounting

“We want our graduates to be able to deal with more than just statistics and number-crunching. They also need to know how to analyze data in line with a particular audit objective.

IDEA® helps them gain useful hands-on experience in managing all the challenges and requirements an auditor has to cope with every day. In order to be ideally prepared for their future careers, our students work with real-life case studies. We experiment with Benford’s Law, look into ‘false positive’ situations and try to find the blind spot when testing the frequency of digits. IDEA® offers the flexibility of importing a wide variety of file formats, thus enabling us to retrieve data from many different source systems and combine them into uniform output databases. The data we work with has been anonymized and then manipulated, which means that analyzing them requires more than just good instincts. Our students use IDEA® and are impressed by the accuracy of its analysis results.”

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Prof. Dr. Ludwig Mochty is the chairholder of the Auditing, Corporate Accounting and Managerial Control department at the University of Duisburg-Essen. The research focus of the chair is the development of search and sampling procedures and their integration into a risk-based audit methodology for year-end audits, forensic audits, going concern assessments, root cause analyses and the procurement of evidence in the event of insolvency. More information: [www.uni-due.de](http://www.uni-due.de)

### About Audicon

Audicon is the leading provider of software solutions, methodological and technical expertise, and services relating to all aspects of audit, risk, and compliance. The solutions are addressed to accountants and tax consultants, compliance and risk managers, and internal/external auditors as well as treasurers.

More information: [www.audicon.net](http://www.audicon.net)

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