

The Impact of Forensic Accounting Tools in Investigating White-Collar Crime

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Abstract: This study looks at the effect of criminological bookkeeping devices in the examination of middle-class wrongdoing in Malaysia. Models comprise of various relapse has been assessed. Our outcomes show, the effect Encase programming, PC Helped Review Devices (CAAT), Legal Tool stash (FTK), and ProDiscover Criminology have a critical relationship with examining middle class wrongdoing in Malaysia. First and foremost, encase is generally recognized as the world's chief supplier of computerized criminology, network protection, and electronic revelation, making it the best quality level for criminal advanced legal sciences. Furthermore, CAAT permits a data set of thousands of exchanges to be midway reviewed and completed all the more proficiently and rapidly. Thirdly, FTK's basic role is speed and execution, consequently it focuses on pre-ordering documents to further develop speed. It is viable with electronic revelation and portability. Finally, ProDiscover is an extraordinary PC security device since it empowers PC experts to quickly find all information on PC circles and defend proof for use in legitimate techniques. This study brings issues to light of criminological bookkeeping devices to actually examine middle class wrongdoing more

Keywords: White-Collar Crime, Forensic Accounting, Investigation

I. INTRODUCTION

The term middle class wrongdoing was authored in 1939 by humanist Edwin Sutherland. To distinguish wrongdoings perpetrated by good people of high economic wellbeing, he utilized "middle class wrongdoing". Presently "middle class wrongdoing" is utilized to depict financial specialists and government authorities who perpetrate different sorts of extortion in their day-to-day routine (CFI Schooling Inc., 2021).

Miele and Rymsza (2018) expressed that one investigation discovered that around 36% of organizations and 25% of families are survivors of middle-class wrongdoing, showing that middle class wrongdoing has a more prominent impact than local misdemeanours or savagery related violations. Besides, in light of the fact that middle class wrongdoing fundamentally affects people since middle class wrongdoing commonly requires thousands or even huge number of dollars, it will make them lose all their abundance, led by implication or straightforwardly to the disappointment of their families or the liquidation of their organizations, and ultimately, they will decide to carry out self-destruction.

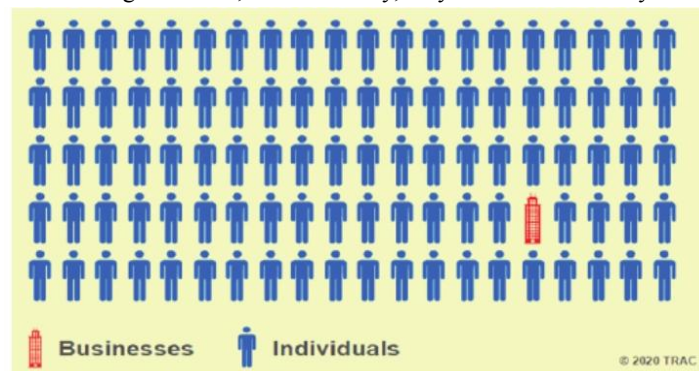


Fig. 1. Proportion of Federal White-Collar Prosecutions Involving Business Entities. Source: (TRAC, 2020).

Middle class wrongdoing indictments are predominantly against people, partnerships, and business associations are seldom arraigned. This is on the grounds that the event of middle-class wrongdoing is fundamentally connected with

individual interests. Just 1,300 organizations or business elements were arraigned for middle class offenses somewhere in the range of FY2004 and FY2020, contrasted with 124,402 people. As display 1.1 shows, somewhere in the range of FY2004 and FY2020, just a single in each 100 middle class wrongdoings included an organization or business element (TRAC, 2020).

As per HG.org Legitimate Assets (2021), in excess of 80% of violations in Malaysia are vandalism related misdemeanours. Vandalism is otherwise called middle class wrongdoing. Local misdemeanours incorporate pay off, imitation, bank misrepresentation, theft of public assets, etc. As per Liew et al. (2011) expressed in Malaysia, 11,714 middle class wrongdoing cases were examined by the police in 2003 with a deficiency of RM579 million and 9,899 cases with a deficiency of RM836 million out of 2004. In 2008, the quantity of instances of middle-class wrongdoing in Malaysia expanded to 17,311, with a deficiency of roughly RM846 million. As per the measurements above, middle class wrongdoing is intense in Malaysia.

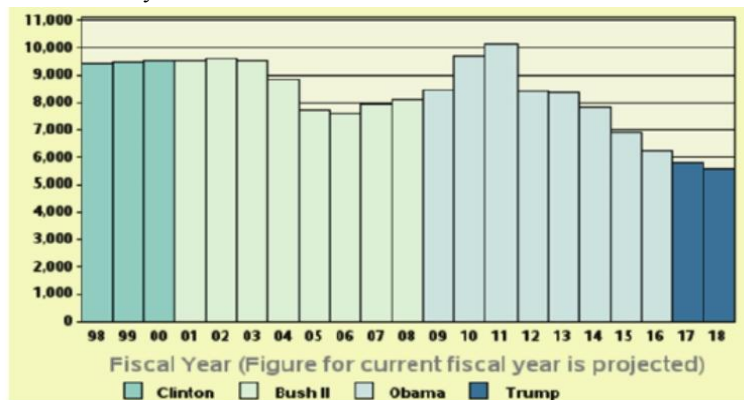


Fig. 2. Criminal white-collar crime prosecutions over last 20 years. Source: (TRAC, 2018).

As should be visible from Display 1.2, the quantity of middle-class wrongdoings is diminishing slowly on the grounds that the FBI examines middle class violations and researches and finds lawbreakers and stops them before the tricks start. Generally speaking, the quantity of middle-class wrongdoings fell 68.70 percent from 8,108 cases in 2008 to 5,570 cases in 2018 (TRAC, 2018). Albeit middle class wrongdoing cases are continuously diminishing, however the effect of middle-class wrongdoing is intense, so we ought to be wary while examining middle class wrongdoing.

On the opposite side, corporate extortion is additionally on the ascent. In view of the KPMG Misrepresentation Study 2004, which analysed 130 public organizations, 83% of respondents answered to having encountered extortion, a 33 percent increment north of 2002. As per the report, the three most normal sorts of extortion seen by Malaysian organizations are undercover commissions or payoffs, lapping (keeping cash receipts) and kiting (an excessive number of records) and phony invoicing (Qureshi et al., 2015).

As per the above shows, middle class violations are turning out to be increasingly more serious in the public eye and will cause serious adverse consequences. Be that as it may, the measurable bookkeeping devices in examining middle class wrongdoing is a lack of examination. Thusly, this examination study will talk about the effect of measurable bookkeeping instruments including Encase programming, PC Supported Review Devices (CAAT), Criminological Tool compartment (FTK), and ProDiscover Criminology to researching middle class wrongdoing.

II. LITERATURE REVIEW

2.1 Encase software

Qureshi et al (2015) characterized Encase programming as a tool compartment for catching, investigating, and revealing computerized proof. It incorporates the vast majority of the work done by ITM (Data Innovation The board) legal sciences investigation. For investigation, web overviews, common or criminal studies, information reviews, and electronic advanced media can be in every way utilized. It is fitting for policing and organizations since it has been utilized actually in various court frameworks across the world. Moreover, encase is generally recognized as the world's chief supplier of advanced criminology, network safety, and electronic disclosure, making it the highest quality level for criminal computerized legal sciences.

As indicated by Ghazinour et al. (2017), Encase examination process comprises of order, assortment, decoding, methodology, examination, and announcing. EnCase's characterization alludes to the way that it empowers clients to peruse it all the more rapidly, demand planned approval, and help with deciding if it is sensible. Gathering alludes to obtaining additional proof through a scope of record types and working frameworks. Besides, encase can likewise work with Scene equipment to open or fix passwords. The course of Encase examination implies that it can computerize complex inquiries to further develop speed and execution. The capacity to utilize overview investigation proof and skill to lead a request follows, and the interaction closes with revealing. Encase gives a detailing structure from which specialists or clients can produce reports.

Aside from that, encase additionally gives strong channels and scripts to gathering reliable proof and data from Web movement, visit meetings, messages, records, illustrations, and north of 200 different document types for examiners. What's more, encase can likewise look at information, for example, framework records and encoded or hid information that different projects can't get to. Moreover, encase can aid the recuperation of obliterated computerized proof, for example, documents, plate reformatting, record covering, and printing spools (Abdulkadir et al., 2021). Subsequently, encase programming can assist with diminishing the term of examinations, set aside cash, and decrease responsibility risk.

2.2 Computer Aided Audit Tools (CAAT)

Widyastuti (2019) characterized PC helped evaluating instruments (CAAT) is a gadget and innovation used to check and handle the inward rationale of PC programs with information. CAAT permits a data set of thousands of exchanges to be midway evaluated and completed all the more effectively and rapidly. Accordingly, this product helps with the effectiveness of criminological bookkeepers. Besides, with the utilization of CAAT, legal bookkeepers can perform more exact fiscal report investigations and informed conversations.

In addition, on the grounds that CAAT devices incorporate ACV examining, order dialects, thought examination, WIZ rules, etc, it enjoys upper hands over manual information testing methods. With the CAAT instrument, legal bookkeepers can all the more precisely survey, test, and break down every one of the pieces of information to stay away from middle class wrongdoing since PC based information examination devices can gather the profile of conceivable misrepresentation. Aside from that, CAAT has likewise settled open doors for programmed warnings that will uncover contrasts in information that ought to be bound together (Qureshi et al., 2015).

Olasanmi (2013) referenced that since it is challenging for evaluators to acquire adequate or important proof by utilizing manual or customary review procedures, PCs can be utilized as a helper device to get review proof. Likewise, starting around 1982, CAAT has been a hearty monetary review device and the most widely utilized review program. These universally useful module PC projects can be utilized to peruse existing PC records and execute complex activities on the information contained in the documents to finish review obligations. In general, CAAT is a huge data gathering device for evaluators since it can separate and dissect information to work on the unwavering quality of examiners' experimental outcomes.

Kamal et al. (2020) expressed that it is hard to complete the review cycle utilizing just human elements, consequently examiners utilize CAAT to help them in doing all review exercises. Besides, CAAT diminishes the time and cost of inspecting by permitting evaluators to do robotized reviews to rehash the review work. Besides, evaluators can utilize CAAT as opposed to a solitary example to test 100 percent of the populace, expanding the constancy of review test results and working on corporate proficiency and execution.

2.3 Forensic toolkit (FTK)

As indicated by Kapoor et al. (2019), the Entrance Information Gathering made the Measurable Tool compartment (FTK). Because of FTK being the main item that utilized a multi-centre computer processor to work in equal, FTK revealed a 400% decrease in review documentation when contrasted with different devices. Moreover, on the grounds that it is a common case data set, all information can be gotten to in a solitary area. This recovers assets for the association, yet it likewise upgrades work effectiveness. FTK's main role is speed and execution, subsequently it focuses on pre-ordering records to further develop speed. It is viable with electronic revelation and portability.

Moreover, this complete overview arrangement incorporates email examination, information chiseling, information perception, document unscrambling, Web Watcher, OCR, and Cerberus support.

Besides, highlights of FTK incorporate the capacity to utilize Realized Record Channels (KFF) to assist specialists with zeroing in on activities of premium, the utilization of inward watchers to assist agents with survey Word, PowerPoint, and Succeed archives and different pictures, and the utilization of watchword recovery capabilities (Ambhire and Meshram, 2012).

Abdulkadir et al. (2021) referenced that FTK is easy to use for examination since it can unscramble records or envelopes and find extra significant data. At the point when you add proof to a case and pick Unscramble EFS Records in the New Case Wizard, FTK runs PRTK and decodes EFS documents. Moreover, FTK might be utilized to recuperate scrambled Moment talks as well as additional data, for example, contact records. At long last, FTK is viewed as one of the essential legal sciences devices for doing Email investigation by policing corporate security experts since it can promptly find the area of erased messages and has strong separating and search capabilities (Qureshi et al., 2015).

2.4 ProDiscover Forensics

As per Ghazinour et al. (2017), ProDiscover Criminology is described essentially by adaptability and speed. Furthermore, its elements incorporate assessment, picture procurement, and search in equipment saves. ProDiscover is an extraordinary PC security device since it empowers PC experts to quickly find all information on PC plates and protect proof for use in legitimate methodology (Ambhire and Meshram, 2012). For instance, it looks for catchphrases utilizing the Boolean capability to find the verification you look for. By utilizing the included information from the Public Medication Knowledge Centre in their Hashkeeper Data set, you can utilize the hash examination capacity to find known unlawful records or to get rid of referred to great documents, for example, standard working framework documents (Ghazinour et al., 2017).

What's more, Ambhire and Meshram (2012) concurred that the highlights and advantages of ProDiscover incorporate that it can look through the whole document or plate to finish the investigation of circle legal sciences, including substitute information hotspots for Slack room, HPA fragment, and Windows NT/2000/XP. Moreover, pictures in the universal UNIX® dd configuration can be perused and composed and pictures in the E01 arrangement can be perused. To guarantee that nothing is covered up, it is useful to break down and allude to the information in the document, as well as use Perl Contents to consequently investigate the errand. It is likewise inherent understanding with the NIST Circle Imaging Devices rules to guarantee great quality.

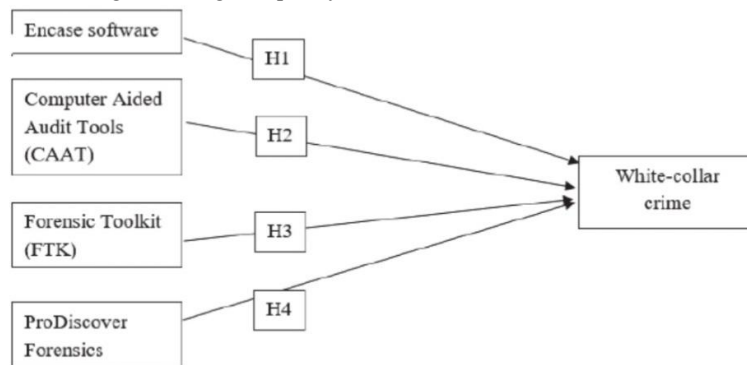


Fig. 3. Conceptual Framework.

Display 2.1 shows the applied system of the hypotheses created in light of the normal connection between the free factor and ward variable. This study utilizes the effect of legal bookkeeping apparatuses and analyses the accompanying hypotheses

- H1: There is a positive connection between the effect of Encase programming and examining middle class wrongdoing.
- H2: There is a positive connection between the effect of Computer Aided Audit Tools (CAAT) and researching middle class wrongdoing.

H3: There is a positive connection between the effect of Forensic toolkit (FTK) and researching middle class wrongdoing.

H4: There is a positive connection between the effect of ProDiscover Criminology and researching middle class wrongdoing.

III. DATA AND METHODOLOGY

The essential information of this examination study will be acquired through a logical poll review. Furthermore, the auxiliary sources are gathered from existing writing, books, sites, and other dependable strategies. This exploration concentrates on set target gatherings like measurable bookkeepers, evaluators, and bookkeepers of various associations to gather the essential information and foster a poll.

Moreover, because of time and spending plan imperatives, information hotspots for this study were gathered through the Web. In this review, it is normal that there will be 100 polls and reactions. Ultimately, input for this study will be gathered by means of Google shapes and direct email appropriation.

This poll of this study has a sum of six segments. An expected absolute of 32 inquiries. The main area is the segment variable being scrutinized (orientation, identity, age, scholastic capability, position), while different areas incorporate estimations of ward factors which as middle-class wrongdoing, and free factors, for example, Encase programming, Computer Aided Audit Tools (CAAT), Forensic Toolkit (FTK) and ProDiscover Criminology. Furthermore, the Likert scale was utilized in this review (1= Unequivocally Differ to 5= Firmly Consent) to work out every variable in this poll to give all the more genuine and dependable information in the exploration investigation of Encase programming, Computer Aided Audit Tools (CAAT), Forensic Toolkit (FTK) and ProDiscover Legal sciences and to have a relationship with middle class wrongdoing examination.

Information handling would embed the survey inquiries into a Succeed calculation sheet and afterward pass all the data to the Google Docs organizer to send the poll electronically to the singular respondents in this example. Then, after every one of the pieces of information has been gotten, to extricate the speculative relationship, the information assortment will keep on being stacked into the SPSS program.

IV. RESULTS

4.1 Descriptive Statistics for All Variables

Table 1. Results of Descriptive Statistic of the Dependent Variable and Independent Variables.

Descriptive Statistics									
	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
White-collar crime	173	1	5	3.97	.847	-1.435	.185	1.827	.367
Encase software	173	1	5	4.04	.887	-1.892	.185	3.103	.367
Computer Aided Audit Tools (CAAT)	173	1	5	4.08	.828	-1.794	.185	2.769	.367
Forensic Toolkit (FTK)	173	1	5	4.09	.884	-1.908	.185	3.249	.367
ProDiscover Forensic	173	1	5	4.09	.880	-1.813	.185	2.642	.367
Valid N (listwise)	173								

As indicated by table 4.1.1, the reliant variable which is middle class wrongdoing has a negative skewness of - 1.435. On the opposite side, the skewness for the free factors addresses upsides of - 1.892, - 1.794.- 1.908 and - 1.813 for Encase Programming, PC Supported Review Apparatuses (CAAT), Criminological Toolbox (FTK) and ProDiscover Measurable. Hence, it is feasible to make sense of that every one of the factors have an adversely slanted conveyance. Kurtosis can be utilized to decide whether a dataset is weighty followed or light-followed when contrasted with a

typical conveyance. A high kurtosis has a weighty tail with additional exceptions than a low kurtosis, which has light tails and hardly any anomalies (Wulandari, 2021). The Kurtosis for subordinate variable in this study is at 1.827. Concerning autonomous factors, the kurtosis values are at 3.103, 2.769, 3.249 and 2.642.

4.2 Reliability Analysis

Table 2. Cronbach's Alpha Reliability Coefficients for Dependent and Independent Variables.

Variables	Number of Scale Items	Cronbach's Alpha
White-collar crime	6	0.891
Encase Software	6	0.912
Computer Aided Audit Tools (CAAT)	5	0.887
Forensic Toolkit (FTK)	5	0.904
ProDiscover Forensic	5	0.914

Cronbach Alpha was utilized to test the unwavering quality of factors in this review. The recipe for Cronbach Alpha is $N = \text{number of things}$, $C = \text{normal covariance between thing matches}$, and $v = \text{normal difference}$. Cronbach's alpha has an adequate worth somewhere in the range of 0.70 and 0.95 (Taber, 2017). Tables 4.2.1 show Cronbach's alpha unwavering quality coefficients of reliant and free factors. The extent of things per variable. The quantity of things per variable is additionally displayed in the two tables, which addresses the quantity of inquiries posed to in every variable. Table 4.2.1 shows that Cronbach's alpha worth of Middle-class wrongdoing is 0.912. Moreover, Encase Programming esteem is 0.912, PC Helped Review Apparatuses (CAAT) esteem is 0.887, Measurable Tool compartment (FTK) and ProDiscover Legal were 0.904 and 0.914 separately. Subsequently, the upsides of reliant and autonomous factors in this study are more noteworthy than 0.7, and the alpha worth is dependable.

4.3 Normality Test

Table 3. Normality Test – Descriptive Table.

Descriptives			Statistic	Std. Error
White-collar crime	Mean		3.97	.064
	95% Confidence Interval for Mean	Lower Bound	3.84	
		Upper Bound	4.09	
	5% Trimmed Mean		4.04	
	Median		4.17	
	Variance		.717	
	Std. Deviation		.847	
	Minimum		1	
	Maximum		5	
	Range		4	
	Interquartile Range		1	
	Skewness		-1.435	.185
	Kurtosis		1.827	.367

Table 4. Normality Test- Test of Normality.

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
White-collar crime	.180	173	<.001	.858	173	<.001

a. Lilliefors Significance Correction

Tables 4.3.1 and 4.3.2 give the trial of ordinariness of the reliant variable, middle class wrongdoing, in this review. Thus, expressive investigation is finished on factor information, like mean, standard deviation, and, obviously, skewness and kurtosis. Display 4.3.1 shows the histogram of the reliant variable, middle class wrongdoing, after the ordinariness test, and the histogram slanted to one side.

In view of Shapiro and Wilke tests, the example size was restricted to under 50 members (Mishra et al., 2019). Accordingly, the example size of this study is 173, specialists are looking at the Kolmogorov-Smirnov section in this review. The ordinary test standard demonstrates that the overview dispersion is typical, and the p-worth ought to be greater than 0.05. The Kolmogorov-Smirnov tests show that the critical level is under 0.001, which is under 0.05, as displayed in Table 4.3.2. Subsequently, the discoveries of this examination are unusual, and a Z score test is required. The z-esteem is determined by separating the kurtosis (1.827) by the standard blunder (0.367), which is 4.97. Whenever the z esteem is not exactly or more prominent than 3.29, $P < 0.001$ is huge, showing that the example conveyance is typical (Ghasemi and Zahedal, 2012). It is in this reach on the grounds that the z-score = - 3.29 is greater than 3.29. Thusly, it very well may be exhibited that the reliant variable in this review, middle class wrongdoing, is typical.

4.5 Correlation Test

Table 5. Correlations.

		White-collar crime	Encase software	Computer Aided Audit Tools (CAAT)	Forensic Toolkit (FTK)	ProDiscover Forensic
White-collar crime	Pearson Correlation	1	.840**	.836**	.817**	.771**
	Sig. (2-tailed)		<.001	<.001	<.001	<.001
	N	173	173	173	173	173
Encase software	Pearson Correlation	.840**	1	.917**	.895**	.860**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001
	N	173	173	173	173	173
Computer Aided Audit Tools (CAAT)	Pearson Correlation	.836**	.917**	1	.895**	.858**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001
	N	173	173	173	173	173
Forensic Toolkit (FTK)	Pearson Correlation	.817**	.895**	.895**	1	.883**
	Sig. (2-tailed)	<.001	<.001	<.001		<.001
	N	173	173	173	173	173
ProDiscover Forensic	Pearson Correlation	.771**	.860**	.858**	.883**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	
	N	173	173	173	173	173

** . Correlation is significant at the 0.01 level (2-tailed).

In view of the table 4.5.1 connection examination completed Middle class wrongdoing, encase programming, PC supported review devices (CAAT), Legal Tool stash (FTK), Prodiscover Criminological have gotten the coefficient upsides of 1,0.840,0.836,0.817,0.771 separately. By breaking down these outcomes, it is known that Encase programming has the most elevated relationship with the middle-class wrongdoing while Prodiscover scientific has the least connection with middle class wrongdoing.

4.6 Multiple Linear Regression

Table 6. Model SUMMARY^B of Multiple Linear Regression.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.860 ^a	.740	.734	.437	.740	119.685	4	168	<.001

a. Predictors: (Constant), Encase Software, Computer Aided Audit Tools (CAAT), Forensic Toolkit (FTK) and ProDiscover Forensic
b. Dependent Variable: White-collar crime

For scientists, relapse examination is vital (Dhakal, 2018). The R-esteem scope of - 1 to 1 demonstrates whether the affiliation is positive or negative. Though R square addresses the pace of variety in the reliant variable as demonstrated by the direct relapse model (Ice, 2017). As demonstrated in Table 4.6.1, the numerous R portrays the connection coefficient, which is at 0.860, showing a serious level of connection and going about as a different relationship esteem between the genuine and anticipated upsides of the reliant variable. The R square worth (" R^2 ") addresses the coefficient of assurance, which shows how much variety falls on the relapse line and is at 0.740, demonstrating that the four free factors can make sense of 74.0% of the reliant variable in this review. Following that, the outline shows a significant relationship between middle class wrongdoing and the free factors Encase Programming, PC Helped Review Instruments (CAAT), Legal Tool stash (FTK), and ProDiscover Measurable. At last, different variables can impact or support the leftover 26.0% of middle-class wrongdoing.

4.7 Analysis of Variance (ANOVA^a)

Table 7. Analysis of Variance (ANOVA^a).

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	91.323	4	22.831	119.685	<.001 ^b
Residual	32.047	168	.191		
Total	123.370	172			

a. Dependent Variable: White-collar crime
b. Predictors: (Constant), Encase Software, Computer Aided Audit Tools (CAAT), Forensic Toolkit (FTK) and ProDiscover Forensic

ANOVA table is to perceive how habitually the model fits the information in the review. As per Dhakal (2018's) study, when the huge worth is not exactly or equivalent to 0.05, it demonstrates that the connection between the two factors is critical and the invalid speculation will be dismissed, though p-esteem > 0.05 shows that the connection between the two factors isn't critical and the invalid speculation won't be dismissed. This table shows that the importance level is lower than 0.001, which is lower than 0.05, demonstrating that the connection between the reliant variable and the four free factors is huge. Consequently, the invalid speculation ought to be dismissed.

4.8 Summary

Table 8. Results of Hypothesis Test.

H₁	H₀₁	There is no relationship between the impact of Encase software and investigating white- collar crime.	Rejected
	H_{a1}	There is a relationship between the impact of Encase software and investigating white- collar crime.	Accepted
H₂	H₀₂	There is no relationship between the impact of Computer Aided Audit Tools (CAAT) and investigating white- collar crime.	Rejected
	H_{a2}	There is a relationship between the impact of Computer Aided Audit Tools (CAAT) and investigating white- collar crime.	Accepted
H₃	H₀₃	There is no relationship between the impact of Forensic Toolkit (FTK) and investigating white- collar crime.	Rejected
	H_{a3}	There is a relationship between the impact of Forensic Toolkit (FTK) and investigating white- collar crime.	Accepted
H₄	H₀₄	There is no relationship between the impact of ProDiscover Forensic and investigating white- collar crime.	Rejected
	H_{a4}	There is a relationship between the impact of ProDiscover Forensic and investigating white- collar crime.	Accepted

In light of Table 4.8.1, every one of the connections between the reliant variable middle-class wrongdoing and free factors Encase Programming, PC Supported Review Devices (CAAT), Measurable Tool stash (FTK), and ProDiscover Legal are acknowledged and ready to influence one another. The strategies used to test the speculation bring about huge connections.

V. CONCLUSION

Criminological bookkeepers, consistence officials, associations, and review firms should know about middle class wrongdoing. A positive workplace can assist with diminishing the event of middle-class wrongdoing. The fundamental device for researching middle class wrongdoings is criminological bookkeeping. Many investigations have been directed, and it has been found that there is a positive connection between the effect of legal bookkeeping instruments and middle-class wrongdoing. Legal bookkeeping devices can completely break down middle class wrongdoing to help examiners in more successfully exploring or in any event, decreasing the event of middle-class wrongdoing. Since middle class wrongdoing is essentially propelled by private addition, it is seldom identified or arraigned. Then again, Scientific bookkeeping devices much of the time give strong channels and scripts to gather solid proof and data from different document types to aid the examination of middle-class wrongdoing. In this review, the analyst proposed four factors of legal bookkeeping apparatuses in examining middle class wrongdoing.

This study analysed the adequacy of scientific bookkeeping apparatuses, for example, Encase Programming, PC Supported Review Devices (CAAT), Measurable Tool compartment (FTK), and ProDiscover Criminological in the examination of middle-class wrongdoing. All through the review, it was found that every one of the four free factors referenced above have a positive and critical relationship in the examination of middle-class wrongdoing. Besides, the outcomes show that the main relationship exists between the Encase programming and the examination of middle-class wrongdoing. Notwithstanding, the other three factors are additionally significant in examining middle class wrongdoing and ought to be considered by evaluators or bookkeepers.

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