

## Larry Hubbard & Associates Analytics and ACL Course Outline

### Course Overview:

This course discusses analytical review techniques and how they are used by internal auditors to plan audits, learn more about trends in company data, and potentially detect fraud. It focuses on using the ACL software program to analyze data and utilizes Proactively Detecting Occupational Fraud Using Computer Audit Reports published by The IIA Research Foundation.

### Course Objectives:

- Understand the uses of analytical reviews by auditors
- Practice the skills to needed identify, calculate and interpret analytics
- Identify specific analytics that can be used in auditing the business

### Who Should Attend:

Anyone who needs to better understand and perform analytical reviews in auditing.

### Course Modules:

- Uses of analytics in auditing
- Common financial ratios
- Other ratios, indicators and patterns in numbers
- What the Standards say
- Using Benford's Law to detect fraudulent entries
- Reacting to the results of analytics
- Common analytics used in your business

### Course Leader:

Larry Hubbard is a professional trainer and consultant with a broad background in accounting, auditing, and finance. Prior to founding Larry Hubbard & Associates, Larry's work experience included Mobil Corporation and Ernst & Young. More information is at: [www.LHubbard.com](http://www.LHubbard.com)

### Administration:

No advance preparation or prerequisites are necessary for this course. The program level is basic. The delivery method is Group-Live and 8 CPE hours in the Auditing field of study are available.

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