

An Overview of Research Methods to estimate the (financial) magnitude of fraud

Summary

In this paper we present the results of a study that explored different methods to estimate the financial magnitude of fraud, including dark numbers.

Extensive study of the international literature revealed that these research methods could be classified into three broad clusters, i.e. research methods that are respondent directed (i.e. questionnaires), research methods that make use of existing data files, like police files (i.e. capture-recapture), and research methods that make use of research results (i.e. macro methods).

The main conclusion of this study is that there is not one perfect way to estimate the (financial) magnitude of fraud in society. It is better to choose a method or, often better, a combination of methods, that fit the research question. For this purpose a three dimensional decision model is presented. This model takes into account the features of different forms of fraud, the features of the information needed (research question), and the assumptions of different research methods.

Een overzicht van schattingsmethoden voor de omvang van fraude

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