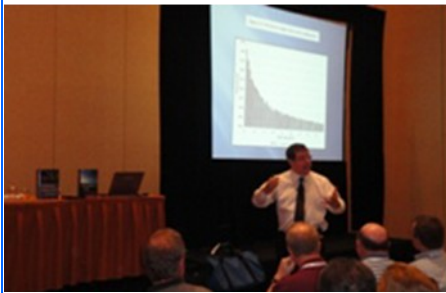
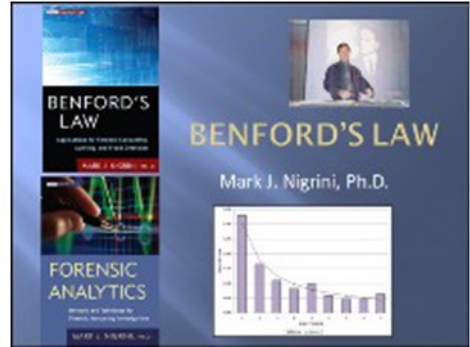


Mark J. Nigrini

Brief Bio

Mark J. Nigrini, PhD, is a professor at The College of New Jersey where he teaches managerial accounting, auditing, and forensic accounting. Benford's Law has been his research passion since his days as a Ph.D. student at The University of Cincinnati. In the 1930s, Frank Benford, a physicist, discovered that there were predictable patterns to the digits in lists of numbers. His research showed that the digits were not expected to be equally used in tabulated data. The smaller digits are expected to occur more often in scientific and financial data. Discovering



then the secret has slowly but surely made itself known to more and more people (mainly auditors in their quest to uncover fraud and anomalies in corporate data). Nigrini's current research addresses advanced theoretical work on Benford's Law, applications of forensic analytics to contemporary topics such as the detection of Ponzi schemes, financial statement fraud, LIBOR manipulations, and the legal framework of fraud convictions.

Nigrini is the author of *Forensic Analytics* (Wiley, 2011) which describes analytic tests to detect fraud, errors, estimates, and biases in financial data. He is also the author of *Benford's Law* (Wiley, 2012) which is the seminal work on applications of Benford's Law. His next book *Losing the War against Fraud* will be published in 2013. His work has been featured in national media including *The Financial Times*, *New York Times*, and *The Wall Street Journal* and he has published papers on Benford's Law in accounting academic journals, scientific journals, and pure mathematics journals, as well as professional publications such as *Internal Auditor* and *Journal of Accountancy*.



the United States. His television interviews have included an appearance on NBC's Extra. He was interviewed in July for a television program on fraud for the Investigation Discovery Channel. He regularly presents professional seminars for accountants and auditors in the U.S. and Canada, Europe, and Asia with recent events in Singapore, Malaysia, and New Zealand.

