

Assessing Auditors' Use of Linguistic Cues in Email Inquiries for Fraud Risk Assessment

Fraud risk assessment is a complex process that can lead to misjudgments regarding fraud risks



Researchers assessed the usability of participant's email writing style for fraud risk assessment by examining whether auditors can detect language-based risk factors in email inquiries



Experimental study examining auditors' ability to detect deceptive emails



Auditors fail to utilize risk factors present in the email for risk assessment



Shorter emails may raise suspicion, but email length is not a reliable risk factor in detecting deceptive emails



More suitable risk factors:
• Lack of specifics
• Overuse of qualitative descriptions

New methods to strengthen auditors' risk assessment abilities need to be developed