

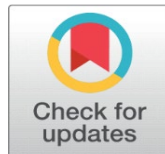


APPLICATION TO VARIOUS TYPES OF COMPUTER CRIMES AND DIGITAL FORENSICS: A CASE OF MCCARTNEY'S NET WORTH AND SETTLE

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ABSTRACT

Application to various types of computer crimes and digital forensics is very important to support effectiveness of organization performance. A case of McCartney's net worth and Settle. This study analyses the application to various types of computer crimes and digital forensics. The study employed case study research design whereby McCartney's case was picked purposefully. The study found that application of digital forensic techniques is very crucial to reduce computer crime. Also, the case study observed that digital forensic techniques applied in types of computer crimes such as network breaches and data theft, identity theft, violent crimes like theft, assault, and slaughter, and white neckline crimes. The case study recommends that the forensic accountants and auditors should pay attention to types of computer crimes and should implement the digital forensic techniques in order to detect errors and fraud.

Keywords: Computer Crimes, Digital Forensics, McCartney's

1. INTRODUCTION

Digital forensics is the process of gathering, arranging, and assessing automated confirmation. These days, virtually all immoral action involves digital forensics, and police investigations greatly benefit from the knowledge of experts in the subject. Digital forensic data is often used in court procedures [Kranacher & Riley \(2019\)](#). Through the use of accounting, auditing, and investigative skills, forensic accounting examines an individual's or business's financial status. Forensic accounting provides accounting studies that are suitable for use in court. Forensic accountants

get training that enables them to go past the numbers and analyse the situation's business reality. Forensic accounting is frequently used to explain the financial crime's nature in court in situations involving fraud and embezzlement [Kass-Shraibman et al. \(2011\)](#). Forensic accounting is used to calculate the damages in a case. Parties to legal disputes utilise the quantifications to assist them reach a settlement or get court decisions that resolve their disagreements. Conflicts over compensation and perks, for example, may result in this. Should the case proceed to the extent that a judicial decision is required, the forensic accountant may be called as an expert witness.

Forensic accounting may also be used to investigate potential criminal intent and determine whether a crime has occurred. Identity theft, insurance fraud, securities fraud, employee theft, and financial statement fraud are a few examples of these acts. Forensic accounting is frequently used in complex and widely reported financial crimes. Forensic accountants, for instance, dissected and clarified Bernie Madoff's Ponzi scheme and made it understandable for the sake of the court cases. As a result, the scope and operation of the scheme are now known [Rufus et al. \(2015\)](#). Forensic accountants may also provide their knowledge on other civil matters, such contract breaches, torts, disagreements over corporate acquisitions, warranty violations, and disagreements over business valuation. They can also assist in locating hidden assets during divorce procedures. Investigating claims of patent or trademark infringement, expropriations, construction disputes, or product liability are some of the tasks that fall within the purview of forensic accounting. Forensic accounting may also be used to determine the financial impact of a nondisclosure or non-compete agreement breach [Kass-Shraibman et al. \(2011\)](#).

2. METHODOLOGY

The study employed case study research design whereby McCartney's case study was picked purposefully. Google Scholar is used as search engine to capture the empirical literature reviews (5 research books) and insights from different authors.

3. DISCUSSION

3.1. INSIGHTS OF THE MCCARTNEY'S NET WORTH AND SETTLE THE CASE

McCartney's think that digital forensics can only be used in computer and digital environments. On the other hand, its impact on society is actually far broader. A growing number of illegal prosecutions and law court proceedings, both offline and online, need the use of digital evidence due to the pervasiveness of electronic devices like computers in everyday lifecycles [Skalak et al. \(2015\)](#). [Kass-Shraibman et al. \(2011\)](#), An enormous amount of data is produced by every connected device. Various devices take memory in every move their operators do in adding to the independent responsibilities they do, such as connecting to networks and transferring data. This protects a wide range of both private and public equipment, such as automobiles, telephones, desktop computers, and traffic signals. Digital evidence can be used in judicial procedures and investigations as proof for McCartney's:

- **Network breaches and data theft;** the determination of digital forensics is to classify the attackers and the situations about an obstacle.

- **Identity theft and online fraud;** Digital forensics is a useful tool for understanding how a breach impacts companies and their customers.
- **Violent crimes like burglary, assault, and murder;** Digital evidence from motors, mobile phones, and other devices around the crime scene is composed using digital forensics.
- **White collar crimes;** digital forensics is used to assemble suggestions that can aid recognize and impeach crimes like company fraud, misappropriation, and blackmail.

McCartney's digital forensics may be used to classify and examine cybersecurity occurrences as well as physical safety issues. The most common uses of digital evidence are in incident response processes, where it is employed to identify and validate breaches, identify danger players and their locations, neutralise threats, and provide evidence to legal staffs and law implementation [Rufus et al. \(2015\)](#). McCartney's need to centrally achieve woods and other digital signs, make sure they save it for a adequate amount of period, and protect it beside modification, unauthorized admission, or unpremeditated loss in order to allow digital forensics.

Forensic accounting services of McCartney's are often needed during the divorce process. There have been a number of well-known divorce cases involving affluent individuals over the years. Cases involving disagreements over an individual's wealth are often resolved using forensic accounting, as was the case in The Beatles' divorce from Heather Mills. The other side disputed McCartney's stated net worth, and the dispute wanted to be determined in purpose to control the settlement amounts after the separation. Forensic accounting work was probabement finished by the court and the legal firms representing each party, independent of the parties. In the end, a court determined McCartney's net worth and resolved the dispute based on the accounting data [Kass-Shraibman et al. \(2011\)](#). Forensic accountants are also often involved in financial fraud scenarios, including embezzlement. For example, shortly after Robert Maxwell passed away in 1991, his European publishing company began to falter due to financial issues. It soon became evident that Maxwell's role in an embezzlement operation, which supported the business's finances by using money illegally taken from clients and stockholders, was the cause of the company's failure. A competent Clifton NJ forensic accounting specialist is required for every financial-related judicial process, whether personal, business, or legal in nature, notwithstanding the rarity of these high-profile instance.

4. CONCLUSION AND RECOMMENDATIONS

McCartney's finding, minimising, and receiving free of cyber threats is the key objective of digital forensics, which comprises analysing supposed cyberattacks. Digital forensics is consequently a vital stage in the occurrence reply procedure. Digital forensics can also be valuable in providing evidence obligatory by law applications, legal players, or auditors subsequent to an occurrence. Electronic indication can be collected from a diversity of sources such as electronic devices and almost any other electronic system. This is part of a widespread series of leaders about information security.

McCartney, the Effective fraud forensics accountants and auditors should understand the fraud systems. They distinguish how they are committed and the features of the numerous systems, which allows them to achieve their examination or fraud deterrence agendas successfully. This debate of fraud systems is a main part of the dangerous awareness it takes for fraud forensic accountants and auditors to

be capable to do real work. Another main part is the consideration of the red flags related with these frauds. The case study recommends that the forensic accountants and auditors should pay attention to types of computer crimes and should implement the digital forensic techniques in order to detect errors and fraud.

CONFLICT OF INTERESTS

None.

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None.

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