

[“Introductory” ACL Training](#)

Course Requirements:

- Attendees will need to bring a laptop (with a CD reader) with the ACL software, version 9 already installed.
- Training files will be provided to you via Email approximately two weeks before the start of the training session.

Training Overview:

Learn how to improve your technical skills using the ACL software package. Not only will you be taught in an exciting hands-on fashion, you will be provided additional course materials to help you on your next audit, which will include:

- A spreadsheet that provides a systematic method for determining the data elements required for testing
- Suggestions for determining what tests should be performed (useful in developing continuous monitoring)
- Data analysis techniques

“Introductory” ACL Course Content – Day 1:

Overall Explanation of the .ACL File Structure

- Table definitions with views and indexes, Scripts and Workspaces

Explanation of the .ACL Menu and Window Structure

- Detailed explanation of the overall ACL menu and icons

Data File Extraction Preparation

- Suggestions for obtaining data files from various hardware platforms

Suggested Changes to ACL Option Settings

- Suggestions for date handling, buffer settings, etc.

Defining ACL Tables for:

- Flat-Fixed length ASCII file
- ODBC application

Editing ACL Tables:

Making adjustments to previously defined fields and illustrating how to sub-define additional fields.

Beginning ACL Course Content Day 2:

Creating & Applying Expressions

- Creating and applying filters (True/False expressions)
- Defining mathematical expressions
- Defining “else-if” expressions

Views/Reports

- Creating data views
- Creating standard reports with subtotals

ACL commands (Basic Use of Commands)

All menu-selected commands will be explained and used in the class section. A partial list includes:

COUNT	TOTAL	STATISTICS
STRATIFY	CLASSIFY	AGE
BENFORD	GAPS	CROSS TABULATE
DUPLICATES	SAMPLE	EXTRACT
EXPORT	SUMMARIZE	SORT
INDEX	JOIN	RELATIONS

Functions (List Below, at a minimum)

SUBSTR()	FIND()	STRING()
VALUE()	SOUNDEX()	etc.

Miscellaneous Commands (Attendee requests at time of class)

About the Instructor:

Bob Makowski is a consultant for **Luminescent Inc.**, <http://www.luminescentgroup.com>, a forensic accounting firm located in Minneapolis, MN that specializes in providing data analysis support to Audit, Investigations and Operational functions. **Luminescent Inc.** is recognized as a leader in the areas of computerized data analysis and support. Mr. Makowski has conducted well over 300 ACL training sessions (Introductory, Intermediate, Advanced, ACL Script Writing).