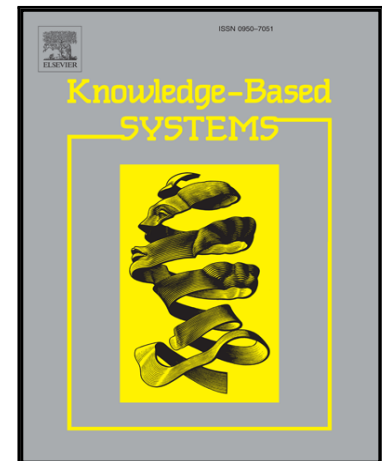


## Accepted Manuscript

Mining Corporate Annual Reports for Intelligent Detection of Financial Statement Fraud – A Comparative Study of Machine Learning Methods

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**Highlights**

- We combine features derived from financial information and managerial comments.
- We employ feature selection and classification using a wide range of machine learning methods.
- Analysts' forecasts of revenues and earnings are necessary to detect fraudulent firms.
- Misclassification cost ratio of 1:2 is based on the loss attributable to financial statement fraud and audit fees.
- Interpretable Naïve Bayes-based models outperform remaining methods in terms of misclassification costs.

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