Revija za kriminalistiko in kriminologijo

LETO 77 **LJUBLJANA 2026** **ŠT. 1**

UDK 343.98+343.9

ISSN 0034-690X

Benford's Law as an Investigative Tool: Application to the Financial Statements of Slovenian Micro and Small Enterprises and Sole Proprietors

Iztok Kolar, Ph.D., Assistant Professor of Accounting and Auditing, Faculty of Economics and Business, University of Maribor, Slovenia. ORCID: 0000-0002-2014-973X. E-mail: iztok.kolar@um.si

Robert Horvat, Ph.D., Senior Lecturer of Accounting and Auditing, Faculty of Economics and Business, University of Maribor, Slovenia. ORCID: 0009-0009-0836-1736. E-mail: robert.horvat@um.si

The validity of Benford's Law was examined in the financial statements of micro and small enterprises (MSEs), and sole proprietors (SPs) in Slovenia. In addition, a practical perspective on the applicability, interpretation, and limitations of testing Benford's Law (BL) was provided to criminologists and oversight authorities. The study reviews previous findings on the use of BL and presents an original application to MSE and SP data covering the period 2010–2022. To assess the conformity of selected data with Benford's distribution, the following methods were employed: the Chi-square test, Mean Absolute Deviation (MAD), Bayes factor, and visual inspection of computed results. The analysis indicates that within the MSE population, only net income consistently conforms to Benford's Law in certain years, while total assets and revenues generally do not. In the SP population, none of the observed categories conform to Benford's Law, with the exception of net income in 2016, 2019, and 2021. The persistent nonconformity observed in MSE total assets, and all SP variables underscores the necessity for additional targeted forensic examinations. In consideration of the findings, it is posited that the reliability of MSE data pertaining to total assets and the aggregate financial statements of SPs is questionable. Consequently, the findings of this study demonstrate that, when applied with care and accuracy, Benford's Law has the potential to serve as a valuable tool for identifying the risks of unreliable data in financial statements, particularly when applied to specific accounting categories. Testing BL and the analyses derived from it are especially useful in the initial stages of investigating suspected economic crime, as they help detect potential manipulations early and direct subsequent forensic investigations. However, its application must remain cautious, with full awareness of the method's inherent limitations and the conditions required to ensure the reliability of its outcomes.

Keywords: Benford's Law, economic crime, reliable evidence, financial statements, micro and small enterprises, sole proprietors, forensic investigations

UDC: 343.983:[343.53:657]

Characteristics of Stalking in Restraining Orders

Eva Bertok, Ph.D., Researcher, Institute of Criminology at the Faculty of Law Ljubljana, Slovenia. ORCID: 0000-0003-3757-2849.
E-mail: eva.bertok@inst-krim.si

International research consistently confirms that stalking is a widespread phenomenon that has important implications for public health and safety. Nevertheless, this area of research remains relatively neglected. Due to its complex nature and heterogeneity, stalking is classified as a specific form of violence, which makes it difficult for researchers and practitioners to identify those groups of perpetrators and victims that require special treatment or in-depth attention. The article analyses data from police records in Slovenia to examine the extent to which conclusions can be drawn on their basis about the characteristics and dimensions of the phenomenon. Thus, restraining orders in cases where the measure was imposed due to stalking are analysed, as these cases represent more than ten percent of the total sample (52 cases). The results of a qualitative analysis are presented; through case descriptions, an assessment is given as to which type of stalker is most often present, how they carry out stalking, and against whom and whether stalkers violate restraining orders and in what ways. Attention is paid to the limitations of the research, while suggestions for further research in this area are also provided.

Keywords: stalking, typology of stalkers, restraining order, violations of the restraining order, intimate partner violence, recidivism

UDC: 343.436

Forensic Intelligence: A Review of Definitions and Possibilities for Implementation in Slovenian Criminal Investigation Practice

Taša Torbica, Master's Student, Faculty of Criminal Justice and Security, University of Maribor, Slovenia.
E-mail: tasa.torbica@student.um.si

Katja Drobnič, Ph.D., Professor of Biochemistry and Molecular Biology, Faculty of Criminal Justice and Security, University of Maribor, National Forensic Laboratory, Police, Slovenia. E-mail: katja.drobnic@guest.um.si

Damjan Potparič, Ph.D., Assistant Head of the International Police Cooperation Division, Criminal Police Directorate, Police, Slovenia. E-mail: damjan.potparic@policija.si

Robert Praček, Assistant Director of the National Forensic Laboratory, Police, Slovenia. E-mail: robert.pracek@policija.si

Boštjan Slak, Ph.D., Assistant Professor of Criminology, Faculty of Criminal Justice and Security, University of Maribor, Slovenia.
ORCID: 0000-0001-9700-3803. E-mail: bostjan.slak@um.si

The concept of forensic intelligence has become increasingly established over the past decade as an important area of research and application. This is confirmed by the growing number of scientific publications in leading international databases, as well as by the increasing integration of this concept into the operational practices of police work. However, there is a noticeable lack of discussions on the topic in the Slovenian language. To address this, a literature review on the concept was conducted using HyDi and COBISS+ search portals. Definitions of the term ($n = 15$) in English were systematically extracted, translated, and analysed, with a particular focus on the transfer of the concept into the Slovenian context. For translation, we proposed the phrase *forenzičnoobveščevalna dejavnost*, which we define as the use of forensic data within the framework of crime analysis to produce forensic intelligence products that support and guide criminal investigations. Most commonly, forensic intelligence serves as an important source of information for criminal intelligence, where a systematic process of integration and analysis of forensic data (such as DNA profiles, papillary line traces, characteristics on projectiles, etc.) with other relevant information is carried out. This process aims to produce criminal intelligence products for both operational support for investigations, and strategic decision-making. In Slovenia, there are no obstacles that would prevent the implementation of such a concept in practice. Considering the current organisational structure of the Slovenian police, the most appropriate option for implementation appears to be the establishment of a dedicated unit within the Centre for Criminal Intelligence.

Keywords: forensic intelligence, forensics, criminal intelligence

UDC: 343.983