

# Benford's Law: Fact or Fiction?

Zonnefeld, Caden (School: National Public School - Koramangala)

Vreugdenhil, Jacob (School: Greater Waco Christian Home Educators)

This project investigates the phenomena modeled by Benford's law. Our experimentation aims to observe the credibility of Benford's law at multiple sample sizes, by testing the use of it with real data. We will analyze the data sets individually and unified as one to observe if and at which sample size the effect of Benford's law takes hold. According to the Oxford Dictionary, Benford's law states that "any large, randomly produced set of natural numbers, such as tables of logarithms or corporate sales statistics, around 30 percent of data will begin with the digit 1, 18 percent with 2, and so on, with the smallest percentage beginning with 9." Benford's law can be utilized to identify fraudulent data, often coming in handy for accountants.