

عنوان مقاله:

Application of genetic frog jumping method in auditing and accounting

محل انتشار:

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خلاصه مقاله:

Auditing has enjoyed a lot of growth and development in recent years and auditors have been able to follow organizational effectiveness and growth. The general purpose of the current research is the application of the combined genetic algorithm and neural network method in auditing, and the results were analyzed using the descriptive method that uses meta-historical models, and the result is the applicability of these models in auditing. The Frog Hybrid Leap Algorithm (SFLA) is a metaheuristic memetic-based algorithm. This algorithm was developed in recent years by Eusuff and Lansey. The SFLA algorithm originates from the way groups of frogs search for food. This algorithm uses memetic evolution method for local search among frog subgroups. SFLA uses a combination strategy and enables message exchange in local searches. This algorithm combines the advantages of memetic growth algorithm and particle group optimization. In SFLA, messages are exchanged not only in local search but also in global search. In this way, local and global search are well combined in this algorithm. Local search enables the transfer of memes among individuals, and the combination strategy enables the transfer of memes among the entire population. Similar to Genetic Algorithm (GA) and Particle Swarm Optimization (PSO), Frog Hybrid Mutation Algorithm is a colony-based optimization algorithm. SFLA is highly capable of global search and is easy to implement.

کلمات کلیدی:

Accounting, auditing, frog jumping, hybrid algorithm

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