

The Implications of Judicial Accounting Methods on the Credibility of the Financial Statements - An Analytical Study in the Iraqi Environment

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Abstract: Judicial accounting is one of the important and modern topics, as its importance has emerged since the emergence of crimes and financial disasters which leads to the need for both the judiciary and the relevant parties to apply methods of judicial accounting that may contribute to the support of lawsuits and to reduce the financial crimes in general and the protection of public money from misuse and reducing manipulation of financial statements and reports in particular, as it is a professional and academic field at the same time. The need for it appeared with the increase in the activities of financial, commercial and economic fraud, and the need for the judiciary and other concerned parties to have investigating accountants who investigate in these activities and report on them as an important part of the detection and response process . Accordingly it began to think that reducing fraud and manipulation in the financial statements is done by finding specialists in the field of investigating them and revealing the perpetrators before the relevant parties such as stakeholders and judicial courts. This research seeks to define judicial accounting, its methods, what it's procedures are, and how it contributes to the provision of financial information to the judicial authorities which is provided by the financial expert (judicial accountant) which has a direct impact on the decisions taken by the ruler or judge. What are the concepts, characteristics, and importance that judicial accounting includes. The research concluded that the employees in the courts under consideration are aware of the importance of judicial accounting and its role in limiting manipulation in the financial statements, as well as the role that judicial accounting plays in adding the credibility of the financial statements.

Keywords: judicial accounting, judicial accountant, judicial accounting methods, financial statements.

Introduction

Forensic accounting is one of the important and modern topics, and an area of accounting science, as its importance has emerged since the emergence of crimes and financial disasters which leads to the need for both the judiciary and the relevant parties to apply methods of judicial accounting that may contribute to the support of lawsuits and to reduce the financial crimes in general and the protection of public money

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from misuse and reducing manipulation of financial statements and reports in particular, as it is a professional and academic field at the same time. The need for it appeared with the increase in the activities of financial, commercial and economic fraud, and the need for the judiciary and other concerned parties to have accountants who investigate and specialists in these activities and report on them as an important part of the detection and response process . Accordingly it began to think that reducing fraud and manipulation in the financial statements is done by finding specialists in the field of investigating them and revealing the perpetrators before the relevant parties such as stakeholders and judicial courts. This research seeks to define judicial accounting, its methods, what its procedures are, and how it contributes to the provision of financial information to the judicial authorities which is provided by the financial expert (judicial accountant) which has a direct impact on the decisions taken by the ruler or judge . What are the concepts, characteristics, and importance that judicial accounting includes. Based on the foregoing the contents of the research were framed according to the following topics :

Research Methodology

Search Problem

What the world is witnessing today in terms of massive changes in the business environment and an explanation of cases of fraud and financial crimes, has led to an increased need to follow up the movement of funds and to a tool that is able to look beyond the numbers, which in turn led to the emergence of a field of accounting in developed countries within a short period, which It differs in the scope of its work and the methods that are used in it, as well as the skills and requirements that are necessary to practice by accountants, and based on that the idea of the research was formed, which was the nucleus of its problem and is represented in the following (The deterioration of moral values in society encouraged the emergence and increase of cases of fraud and manipulation of accounts and this will distort the financial statements and weaken their credibility in showing the real business results and the real financial position of the companies) .

The Importance of Research

The importance of the research is evident:

1. In the issue of judicial accounting as it addresses an important problem especially in light of the companies' management using its methods to show the result of the activity and the financial position that achieves its short and long-term goals, even at the expense of other categories, which led to the occurrence of the financial crisis.
2. The high rates of lawsuits and judicial disputes have necessarily led to the judiciary need to the accountant consultants or experts whose skills and experience can be benefited from, discovering the extent to which the financial statements express their contents, and expressing an opinion in lawsuits related to financial infringement and manipulation of the financial statements .

Research Objectives

By identifying the research problem and its importance the main objective of this research can be clarified which is to introduce the courts to the role that judicial accounting methods play in providing advice to the judicial authorities. In addition to the sub-objectives, which are as the following :

1. Introducing judicial accounting, its methods, what its procedures are, and how it contributes to providing information to the judicial authorities which depends on the information provided by the financial expert (The judicial accountant) which has a direct impact on the decisions taken by the ruler or judge .

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2. Identifying the ways in which the financial statements are manipulated and their impact on the credibility of the financial statements. And standing on the role played by the judicial accountant in limiting the procedures of manipulation practiced by the management of companies in the audited financial statements .

Research hypotheses

The research is based on one basic hypothesis that “ judicial accounting is a tool of assistance to the judiciary in detecting cases of manipulation and forgery in the financial statements and conferring credibility on those lists ” .

Study methodology

To achieve the objectives and hypotheses of the research, the descriptive approach is relied upon in defining the general theoretical framework, through the use of dissertations, theses, periodicals and books related to the subject of the research, while the analytical approach is relied upon in analyzing the results of the applied side that are based on courts of research in the Iraqi environment .

Literature Review

First : The conceptual framework for judicial accounting methods .

1. The emergence of judicial accounting

The history of judicial accounting dates back to the year 1817, when the bankruptcy story of (Meyer v.Sefton) appeared, and it was difficult to examine the evidence and facts related to that case by the court, which required calling the accountant who conducted the investigation process in the case before the court and testified before the court as an expert witness. This accountant from the point of view of the pioneer in the field of judicial accounting, (Dr. Larry Crumbly) is the first judicial accountant in history and the beginning of the emergence of judicial accounting as a profession . (Singleton &et al., 2006)

While others refer to the emergence of judicial accounting in 1824 AD when traces of certificates given to accountants at the time were found in Glasgow, Scotland, related to arbitration procedures and participation in settling disputes in courts. Then, judicial accounting spread in the United States and Britain in the early part of the twentieth century, and one of the first institutions that used the services of accountants was the Tax Authority to confront the so-called story of (Al Capone) the criminal family famous for tax evasion and to issue the FBI's decision to use judicial accounting through the use of with approximately (500) accountants as agents during World War II and the required commitment to generally accepted accounting principles and mandatory tax laws on a large scale . (Al-Kubaisi, 2011)

That is, judicial accounting is not a new field of accounting but there is evidence of the existence of this field from a long time ago, as it was not known by this name as (judicial accounting). In the history of ancient Egypt, it was called (the eyes and ears of the Pharaohs) in order to protect some valuable assets such as gold and grain . (jamel, 2012)

Judicial accounting also evolved over time through several publications that were issued to provide guidance and to serve as a work guide. In 1946 (Maurice peloubet) an accountant from New York, published an article entitled (Judicial Accounting and its Place in Today's Economy) and a book was published Title Judicial Accounting: Accounting and Experience Certificate was authored By (Francis C. Dykeman) , and in 1982 the American Institute of Certified Public Accountants (AICPA) issued a practice guide (7) that identified six areas of judicial accounting services including: torts and monopoly prevention, accounting, valuation and general counsel, analytics as a result of the growth in the profession, and the founding of the American Board of Judicial Accountants.

2. The concept of judicial accounting

Judicial accounting is based on a set of integrated specialized skills in accounting and auditing, and the ingenuity and skill of investigations and it always looks beyond the numbers, as it provides an appropriate accounting analysis for the judiciary that is based on discussion and controversy, and provides a high degree of assurance and is comprehensive, sufficient and complete through which an independent professional opinion can be given and provides a report that contributes to lawsuits . It is also an application of auditing skills in the light of knowledge of legal matters related to law enforcement, controversy and lawsuits, and a profession that combines financial expertise with investigative skills and work within a legal framework that provides sufficient evidence to control fraud in the financial statements. It focuses on endorsement, proof, recording, explanation, research, communication, verification of past data or other accounting activities, and submission of a report supported by legal and objective evidence to prove the current reality and forecast future dispute . (Mock &Turner, 2005)

Judicial accounting was defined as “analytical accounting that can reveal cases of fraud, and such analysis represents the basis for discussion and presentation in court, dialogue, decision, and eventual settlement of disputes, It is also a financial investigation and specialized work with financial information for the purposes of transforming complex outputs in a way that others easily understand. (Owojori & Asaolu, 2009)

Judicial accounting was also defined according to the Judicial Accounting Journal as “ the accounting in which the accountant has high independent professional experience sufficient to provide facts about the validity of the financial transactions before him in legal or administrative cases and to rationalize the judiciary to rule on them ” . Judicial accounting was also defined as a profession that combines financial expertise and the skill of investigations, and working within a legal framework that provides sufficient evidence to control the manipulation of the financial statements . (Vogt 2003)

Judicial accounting may sometimes be referred to as “investigative accounting” by providing objective evidence to courts and parties interested in the case under scrutiny or dispute, such as insurance case, financial fraud, contracting. It is worth noting that forensic accounting has recently begun to develop its functions or it’s fields in tracking laundered money and cases of financial and administrative corruption which is a form of money laundering. It is often said that financial accountants look at the numbers, while judicial accountants look beyond the numbers. (Kasum, 2009)

Perhaps the researchers do not deviate from the correctness in defining judicial accounting : that it is understanding and deep knowledge of accounting and legal sciences and possession of the skill of investigation and support of lawsuits.

It should be noted that judicial accounting differs from external auditing, and the most important areas of differences between judicial accounting and external auditing can be identified as follows : (Al-Khalidi, 2012)

1. In terms of the objective : The objective of the auditing process is to express an opinion on the financial statements and information related to them in terms of their consistency with generally accepted accounting principles. While the goal of judicial accounting is to verify whether the alleged allegations are reasonable by relying on financial evidence, and if they are, then it will requires determining the financial impact of those allegations .
2. In terms of scope : the audit process includes examining the financial statements to ensure that they are free of factual error and the audits are carried out through the sampling method, while we find that judicial accounting applies the comprehensive examination process to a specific range of financial records .

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3. In terms of timing: the audit process is practiced on a regular basis and on a frequent basis, while we find that contracts to obtain judicial accounting services are made only in the case of an allegation of the existence of a type of fraud .

4. In terms of methodology: the audit relies on examining the financial statements based on Generally Accepted Auditing Standards (GAAS), on the other hand we find that the judicial accountant relies on different tools according to the different roles that is assigned, and the concept of materiality and sampling method is not included in his work, as he works to examine all evidence and information related to his work .

5. In terms of purpose: the standards emphasized the need for the auditor to take into consideration the risks resulting from fraud operations and this requires the auditor to exercise professional skepticism, while we find that the judicial accountant tries to prove or refute the alleged allegations or related damages.

6. In terms of responsibility: normally, the auditor is responsible for showing adequate professional care when conducting the audit, and thus is not responsible for detecting fraud. In contrast the judicial accountant is responsible for conducting investigations to prove or refute allegations that may be represented in the existence of fraud and discovering it if it exists .

Also, judicial accounting differs from internal auditing, as the judiciary focuses on the tasks of the judicial accountant in response to a specific case. And that the judicial accountants should have a investigative mentality and therefore the judicial accountant focuses on suspicious transactions. Thus, judicial accounting covers wider areas of scrutiny in financial and non-financial issues. As for the internal audit, it focuses on the fact that the audit process is a mandatory process accompanied by professional skepticism. So, reasonable assurances must be obtained that the financial statements are free from material errors .

3. Objectives of judicial accounting

The services provided by judicial accounting may be considered required by all individuals, institutes, business organizations and courts for the purpose of collecting financial evidence that is used in courts to settle disputes or support claims or refute them to compensate for losses and seek justice or fairness regarding the perpetrators of fraud operations for their betrayal of trust honesty . The objectives of judicial accounting can be summarized as follows: (Al-Jubouri and Al-Khalidi, 2013)

1. Verifying allegations alleged by the relevant parties, as the objective of the judicial accountant depends on the purpose of his assignment, as his task may be to investigate the existence of fraud or mitigate some economic damages .

2. Investigating and discovering fraud which is one of the most important goals of judicial accounting as well as discovering cases of evasion of financial obligations or wrong practices committed through tampering with accounting records. In some cases the discovery of fraud requires revealing the identity of the perpetrators, also using financial documents as evidence presented to support of a lawsuit to prevent the accused from causing further harm, then seeking compensation if the identity of the responsible person is identified .

3. Determine the amount of economic loss or damage incurred or possible financial evidence that will serve as strong evidence to support legal claims for recovery. In addition to tracking lost assets and locating them for the purpose of recovering them and determining who is responsible for committing fraud.

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4. Conducting analysis and verifying the validity of calculating the amount of compensation claimed before the court against the company for appearing before the court if necessary. Here, the judicial accountant may be used by one of the parties under the dispute, the affected party or the one who caused the damage. In light of this, it may also be necessary to identify the reasons and individuals responsible for placing the company in a position of responsibility before lawsuits.
5. Identifying illegal areas or activities that help commit fraud, collecting sufficient evidence, and submitting a report that includes a neutral, technical and professional opinion that helps to support lawsuits .
6. Providing specialized judicial accountants who have integrated knowledge of accounting, auditing, and investigative skills in the light of legal knowledge, to be examiners, experts, or consultants who contribute to supporting lawsuits, enlightening the judiciary, and helping it achieve justice .
7. Protecting public funds from fraud, misuse, or contributing to increase job Efficiency of external auditing and its effectiveness .

4. Qualifications of the judicial accountant

The judicial accountant must possess scientific qualifications in law, accounting, information technology and other related specialties , and should be familiar with financial planning to detect fraud and forgery, and pass courses in the fields of knowledge that include: (Owojori & Assolu, 2009)

1. Accurate understanding of the financial statements and the markets in which the company operates.
2. The ability to analyze financial data and related ratios.
3. A clear understanding of the legal elements related to fraud.
4. Understand the tax and governance laws that affect companies and their behavior.
5. Techniques for finding hidden assets and the correct values of the assets.
6. Knowledge of criminal law and criminal procedures.
7. Understanding the human behavior that leads to cheating.
8. Laws that covering many professions in finance and accounting.
9. Oral communication skills necessary to conduct expert interviews and testimonies in courts.

The researchers believe that a good judicial or investigative accountant must have a solid foundation represented in extensive experience in accounting, auditing and taxes. Judicial accounting requires the judicial accountant to apply investigative methods and analysis in an innovative way to individual situations and special cases. Judicial accounting is not a training area for junior accountants, but should be practiced experienced .

5. Judicial accounting methods and procedures

The studies dealt with the monitoring methods available to judicial accountants in the monitoring initiative environment, and the aim of these tracking methods is to facilitate the tracking of intended and unintended errors in each of the total income and expenditure or in the profit and loss account. Early tracking minimizes losses as well as suggesting additional scaling methods when required. Through the link, it is possible to track errors or deviations in the numbers received in the case of the presence of a large number of audit units (departments in companies or companies exploiting the brand) and a series of total income or expenditure when there is a standard for comparison. Examples referred to include the report of

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corporate officials that Franchisees manage (the right to use the trademark) , calculate electricity and election results, and using time series analysis the judicial accountant can gain new insights into his understanding of income and expenses as well as losses that need to be taken into account (expected), as well as forecast the value of accounts for future periods, and thereafter It is possible to compare the actual results of the different audit units with what was predicted, and then try to reach the differences indicating that . This study also dealt with the possibility of conducting interrogative tests about the data on a motivational basis, and these tests are suitable for the transitional (interim) data, which has a high susceptibility to the existence of deviations, this may occur when the control system is subject to deviation, and this may be due to its reliance on third party reports (Such as warranty claims for a car manufacturer or sales reports for a company that manages the right to use the trademark) or (when control methods are deliberately lower quality in the favor of customer service, such as the sales returns of a segmental distribution outlet). It is also possible to do methods of questioning the data after discovering that there has already been fraud, as well as when the judicial accountant wants to find additional evidence of the deviations that he is looking for . (Sanchez & et al., 2004)

Ahmed believes that the methods of judicial accounting lie in the following : (Ahmed, 2013)

1. Interactive auditing: which aims to conduct the necessary investigations on suspicious and illegal areas or activities to ensure that there is fraud or not, and to determine the people responsible for that and collecting appropriate and admissible evidence to support lawsuits.
2. Post-audit: It aims at examining several aspects, including the following:
 - Legislative audit : This audit studies and evaluates internal control, and ensures the protection of costly assets and resources.
 - Organized commitment : This is used in the case of government audits, as the extent to which the unit adheres to laws, provisions, and legislations is verified when disbursing and verifying government payments.
 - Diagnostic tool : It is used to conduct tests to determine the risks resulting from fraud, and to focus on examining the target areas.

Some believe that there is a set of specific procedures followed by judicial accounting to develop its methods in place, these procedures are represented in the following : (Hussein, 2011)

1. The case if the lawsuit is represented in a dispute between two parties on the accounting aspects :
 - A case or suit is brought before the court to study the subject matter of the dispute.
 - The judiciary (the court) refers the case to the office of experts at the Ministry of Justice to study the matter in all aspects and give an accounting opinion.
 - The expert (judicial accountant) reviews the case file, summons the litigants to present points of view, submit supporting documents, and prepare a memorandum for the defense.
 - The expert studies the subject matter of the dispute and prepares the necessary reports, documents and evidence and sends them to the judiciary (the court), the expert does not take a decision but leaves that to the court.
 - Reports, documents and evidence are submitted to the judiciary, including a study and technical examination of the subject of the dispute, with the presentation of the litigants' points of view in the light of legal advice and accounting experience and the report includes saying this is what we saw...and the court has an opinion.

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2. The case if the lawsuit is represented in a dispute between two parties before the judiciary, as it is in the case of tax evasion :

- The lawsuit is filed with the Public Prosecutor who in turn investigates and refers the subject of the dispute to a committee for examination to be formed from employees of the tax authority to study the subject from a technical point of view.
- The examination committee, after taking the oath, summons the defendant, takes his statements, examines the books and documents, prepares the report and sends it to the public prosecutor .

Then the Public Prosecutor summons the committee to discuss it's report with them and take a decision either to file a case or to refer the matter to the judiciary, sometimes it may happen that the judge takes a final ruling .

Second . The nature of the financial statements and the basis for their presentation

1. The concept and types of financial statements

The financial statements are the results that are reached from the accounting system and represent the lists that are prepared for the parties interested in the company's activity, which include the owners, creditors and investors and government agencies such as the Tax Department and the Companies Control Department, as well as lending financial institutions and others. The financial statements are formed according to the accounting standards as follows :

- a) The statement of financial position: The statement of financial position shows the financial condition of a company at a specific time. The data is a summary of what the company owns (assets) and what is on it for the outside (liabilities) and for the internal owners the capital shares of shareholders).From the definition it is clear to us that the account balances in the statement of financial position must be balanced . (Qayasa, 2006)
- b) Income statement: The income statement is the list that summarizes all the operations that took place in the company during the financial period, then determines the result of the company's business in terms of profit or loss. So they serve as the indicator by which to determine whether the company is able to identify the most important goalswhich is to achieve profit . (Hanan and others, 2004)
- c) The cash flow statement: This list shows the external and Internal cash flows and that is through operating activities, investment activities, and financing activities .
- d) List of retained earnings: This list summarizes changes in property rights for a specific period of time . (Sharkawy, 2009)

2. Elements of financial statements

The elements of the financial statements in addition to the qualitative characteristics of accounting information, constitute the second level in the conceptual framework of accounting, and are represented by the following : (Bani Atta, 2007)

- Assets : The company's resources that it obtained and represent potential future economic benefits that may be owned or controlled by the company and these benefits were obtained as a result of events and exchanges that took place in the past. Assets represent tangibl. things such as land, inventory, etc., or intangible things such as goodwill, patent rights, franchises, and others.
- Liabilities : Traditionally, liabilities are divided into short-term liabilities, long-term liabilities, and other creditor balances .

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- Revenues : They are cash flows entering the company and resulting from an increase in the company's assets or a decrease in liabilities (the settlement of liabilities) or both, which arise during the accounting cycle as a result of the company's main continuous and usual activities.
- Expenses : a decrease in economic benefits during the accounting period in the form of external flows , such as administrative, financing or marketing expenses.
- Earnings : They are increases in equity (net assets) as a result of contingent or occasional unit deals, with the exception of those resulting from revenues or owners' investments.
- Losses : It is a decrease in equity (net assets) as a result of contingent or occasional unit deals, except for those resulting from expenses and distributions to the owners

3. Determinants of the financial statements

When using the financial statements in order to make decisions, the readers of these statements should note the limitations related to these reports as they reflect a historical basis in the past, while most of these decisions relate to the future, and the past here is the guide for the future. The following are the reasons that create some determinants in the financial statements: (Al-Hassoun and Al-Qaisi, 1991).

1. The need to make estimates of the numbers included in the financial statements, as is the case when calculating provisions and others.
2. It does not show the external circumstances surrounding the company, the efficiency of the management, and the professional and scientific levels of the employees. Therefore, it does not concern itself with non-financial events and transactions.
3. It is defined by the limits of the assumptions and principles on which it is built, which makes many of the values apparent in it is not matching with reality.
4. Objectivity in the evidence may be at the expense of the accuracy of the accounting measurement, as prices change at a time when the company still maintains assets and liabilities on the basis of historical cost.
5. It needs a special language for understanding because of the terms it contains and the assumptions and principles on which it is based.

Third. The relationship of judicial accounting with the credibility of the financial statements

Based on the financial collapses exposed by some giant companies such as the Enron Energy Company, whose losses were estimated at more than one hundred billion dollars, in which the company admitted to fraud and manipulation in its financial statements in several ways of manipulation and fraud which is the most widespread and easiest financial crime in occurrence and recurrence, therefore cases of manipulation in the financial statements imposed the need for a deep and strict investigation regarding cases of financial irregularities in the field of financial reporting. As a result, the oversight Institutions, the judiciary and the relevant professional organizations developed plans and goals to reduce this phenomenon before the matter became out of control . (Michael & Bellovary,2006)

As a result of the efforts made in several areas the most important of which is legal, the well-known Sarbanese Oxley(SOX) law was legislated for the purpose of increasing confidence and correcting financial information, which in turn reduces the possibility of the emergence of cases of financial manipulation and fraud.In support of this law, organizational bodies or departments have been set up within companies and a new profession has emerged, which is judicial accounting, the specialist in it is called the judicial accountant who works with his team in two ways to determine the necessary

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procedures. The first is secret, commissioned by the shareholders (owners), or by a supervisory or judicial authority, or any other authority concerned with the matter of the company. In this method, the judicial accountant works with his team by focusing on three groups, the first group is related to the case of inaccuracy in the rules and accounting principles and policies, as well as laws related to the completion of commercial and financial operations or the so-called “last-minute deals” that greatly affect the results of activity in operations.

The second group is represented by unusual business deals with several institutions, for example, but not limited to the process of increasing income through sales that are not followed by sending a real commodity. The third group includes unusual actions such as: refusal by management to provide access to records, employees, business partners, or anyone else who can provide evidence of a questionable issue or suspicious activity or complaints by managers about auditors’ work, or coercion of members of the audit team and placing formal and informal impediments to auditors to prevent them from communicating efficiently with the audit committee or board of directors. Finally, the judicial accountant submits his report to the authorities that assigned him to work with evidence of real multiple sources to rationalize the decision against the entity under investigation or control, as for the second method of work to determine the procedures it will be public with the knowledge of the shareholders (owners) and management, as the judicial accountant works in cooperation or convergence between each of the Internal and external auditor, and the audit committee, so the information that is obtained from the internal auditor enables the judicial accountant to increase the efficiency of the investigation. The relative importance of the judicial accountant for the activities lies in the insight that the external auditor can give about the extent of risk in some business transactions and their documentation, as well as the internal control systems, accounting information and employees. Finally, it can be said that the company’s management, the internal audit, and the audit committee represent the first defense frontage against forgery and manipulation in the financial statements, as well as financial or economic crimes. As for the external audit and investigations carried out by judicial accountants by using their experience and professional skill in the field of accounting, auditing, law and investigation, they all represent the second line of defense against these operations . (Hussain, 2011)

In addition to various studies professional organizations have issued a set of professional publications regarding audit responsibility for error and fraud detection. These bulletins are Statement on Auditing Standards No. (82) and No. (99) (SAS) for 2002 on auditing fraud in the financial statements issued by the American Institute of Certified Public Accountants (AICPA), where the American Auditing Standard No. (82) required an observer accountant need to be aware of the characteristics of manipulation and fraud and the risk factors that the auditor can use and take into account to estimate the possibility of fraud in the financial statements and theft of assets include risk factors preparatory signals of the possibility of fraud in the financial statements. (WWW.almohasbl.com)

And the manipulation resulting from misleading data arising from the misappropriation of assets, as for standard (99) (SAS) were detailed as follows : (2006, Daniel)

1. Description of manipulation and fraud, their characteristics, and their relationship to the audited financial statements.
2. The nature and method of communication between the auditor and the management of the company under audit.
3. The importance of practicing professional skepticism while auditing.
4. Obtaining the necessary information to identify incorrect reporting in financial reports with intent manipulation and fraud.

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5. The importance of communication between the audit team about the dangers of incorrect reporting in the financial statements with the intention of fraud and manipulation.
6. Identifying the risk sites resulting from incorrect reporting in the financial statements with the intention of fraud and manipulation.
7. Displaying the procedures to be taken by the auditor in case he discovers fraud or manipulation.
8. Guess the clues and evidence that would confirm the verdict of the auditor.

The researchers believe that filing a lawsuit for tampering does not mean that the auditor is charged with tampering in an absolute manner and accuses him of collusion with the entity subject to auditing and fabricating business results and financial position, there is a well-thought-out plan that was executed with a high level of cunning and in a way that does not raise any suspicions of manipulation .

Based on the foregoing, standards (82) (99) (SAS) included an expanded procedural approach on dealing with manipulation and fraud when auditing the financial statements, as well as the auditor's responsibility towards the audit process and ensuring that the financial statements do not contain any misleading information. Also, the standard No82 was entitled "Considerations of manipulation and fraud when auditing the financial statements" but due to the problem of the collapse of major companies in the United States of America such as WorldCom and Enron, and as a result of very smart cases of manipulation and fraud, the concil saw the issuance of a new standard, which is standard N099 to strengthen the old standard in Term of methods, procedures and responsibilities of the auditor.

That is, judicial accounting has a role in carrying out the investigation process regarding financial or commercial disputes between companies, the task of the judicial accountant here lies by verifying the validity of the allegations before the court and seeking to obtain evidence supporting or refuting the validity of the claim by relying on investigative methods in collecting financial information or concerning the case in dispute, which is considered financial or commercial evidence and the judicial accountant here is an expert witness before the courts assigned to present these evidence and proofs to the court, and the process of assigning is either by the court itself or in agreement with the parties of the dispute, as no party has the right to do so challenge his testimony before the court . (Daniel , 2006)

Some believe that commercial disputes can be between two internal organizations or between different organizations on an international scale, likewise arbitration and litigation in commercial organizations at both levels are resolved or settled between the two parties before an internal court in the first case, or in an international court in the second case, the role of the judicial accountant is not closed to the local characteristic, but it can be used in the International court as an expert witness to facilitate the accounting complexities before the international court.

As stated by the World Trade Organization, the settlement of commercial disputes between international organizations in light of globalization and spreading of multinational business organizations is an important reason for increasing national income and preserving the structures of the economy at the partial and total levels, a good example of this is what the stock market is trading about Orascom Telecom selling it's shares in favor of a French company as a result of a dispute that existed between the two companies which necessitated the intervention of the judiciary and the settlement of the dispute that led to reaching a ruling to sell Orascom it's shares to the French company to resolve the existing dispute, which led to the intervention of policies the supreme council of the two states because of the consequent change in the economic structure of the two states, which affects the national economy . (Hussain , 2011)

Applied side

This section deals with an analysis of a case study of embezzlement that occurred in a company in the private sector in Sulaymaniyah governorate, as well as proving the research hypothesis according to the following:

First. A brief history of the (S) commercial company (general trade) :

Company (S) was established in 2005 AD, and it is registered as a private commercial company with its main headquarters in Sulaymaniyah governorate, it was also established by two partners on 1/8/2005 with an authorized capital of \$243,000 dollars, and according to administrative decision No. (151) of the ministry the company's capital was increased to (12 867 000) dollars, and based on the decision of the Ministry of Finance and Economics on 11/15/2004, and General Manager of Trade approved the contract of the aforementioned company according to Law No. (21) for companies for the year of 1997 AD.

1. The accounting system in the company:

The financial accounting system is applied in the company (S) for general trading, thus the financial statements represented by the income statement, the financial position statement, the retained earnings list and the cash flow list were prepared according to this system, and the researchers will rely on the income and financial position statements for the purpose of showing the effect of embezzlement in these lists.

2. The organizational structure of (S) General Trading Company:

The organizational structure is a framework that guides the behavior of the Board of Directors in making decisions and the cornerstone of any company in terms of distributing powers and defining responsibilities among the employees of that company, and Its purpose is to achieve the goals of the sub-departments and then reach the goals of the company as a whole, also the organizational structure of senior management also provides an opportunity to impose administrative oversight on the various departments and on the flow of financial statements between these departments, the users of the financial statements must take into account the organizational structure and study it when reading and following up the financial statements. The following is the organizational structure of (S) General Trading Company.

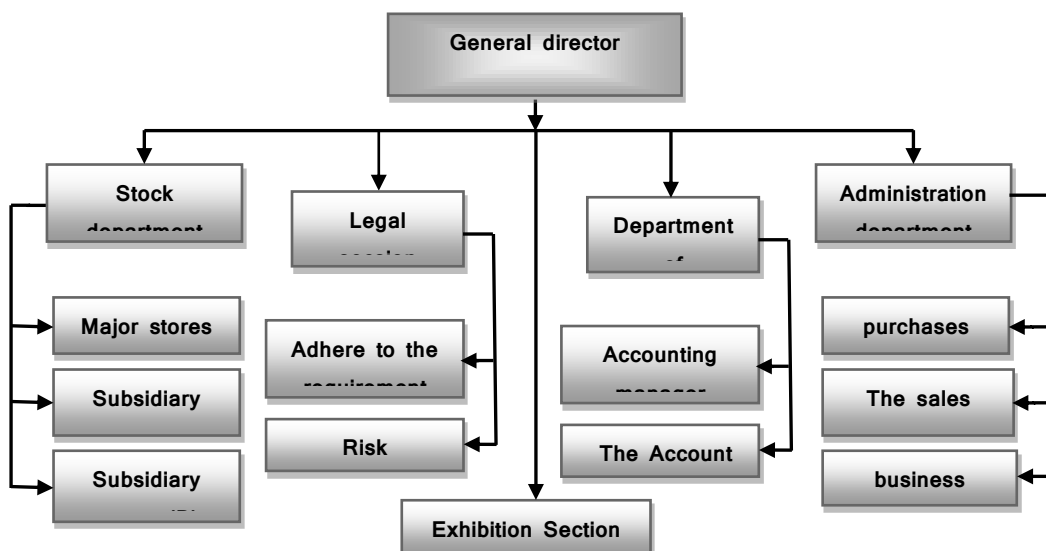


Figure (1) : Organizational Structure of (S) Company

Source : Prepared by the two researchers based on field visits to the company.

Second. embezzlement and manipulation of the financial statements and how to detect them

The ownership of the company belongs to two people, one of the two partners took it upon himself to manage the company and started working as a manager one of the main branches of the company and a secondary branch affiliated to the main branch by virtue of the geographical location of the secondary branch, as this manager agreed with the accounts manager to embezzle by manipulating the salary list, and to increase clarification, we include the salary list and the income statement before and after the difference (Reveal No. 1 and No. 2) .

Reveal (1) List of the monthly salary of (S) company for the main branch and one of the secondary branches for 2013 before the embezzlement (amounts in dollars)

Final salary	Deduction	Rewards	Extra time	Incentives	Basic salary	Job title	Birth date	Commencement date	The employee name
2500	500	0	0	0	3000	The director	2005/8/12	1965	A
1470	500	100	120	50	1700	Office manager	2005/9/22	1972	B
1890	500	100	240	50	2000	Account manager	2005/8/15	1979	C
2450	500	100	300	50	2500	Sales manager	2005/10/10	1982	D
1520	500	100	70	50	1800	Purchasing manager	2006/1/20	1976	E
1670	500	100	420	50	1600	Warehouse in charge	2005/10/15	1975	F
900	500	100	50	50	1200	Account employee	2007/6/25	1983	G
900	500	100	50	50	1200	Account employee	2007/7/15	1980	H
525	500	100	75	0	850	Marketing employee	2007/10/9	1979	I
525	500	100	75	0	850	Marketing employee	2007/10/15	1975	J
525	500	100	75	0	850	Marketing employee	2007/10/15	1976	K
1250	500	100	100	50	1500	Sales employee	2005/9/20	1980	L
1250	500	100	100	50	1500	Sales employee	2005/9/25	1983	M
1250	500	100	100	50	1500	Sales employee	2006/3/2	1981	N
690	100	100	40	50	600	Worker	2005/9/20	1983	O
690	100	100	40	50	600	Worker	2005/9/15	1977	P
690	100	100	40	50	600	Worker	2005/9/15	1978	Q
690	100	100	40	50	600	Worker	2005/6/18	1981	R
680	100	100	30	50	600	Guard	2005/9/1	1965	S
680	100	100	30	50	600	Guard	2005/9/5	1969	T
680	100	100	30	50	600	Guard	2006/6/7	1970	U
850	100	100	50	50	750	Secretary	2005/9/5	1963	V
850	100	100	50	50	750	Secretary	2009/9/8	1982	W

640	100	100	40	50	550	Postal employee	2005/9/5	1980	X
800	100	100	0	50	750	Maintenance employee	2009/9/6	1975	Y
600	100	100	50	50	500	Coffee cook	2009/10/1	1984	Z
600	100	100	50	50	500	Coffee cook	2009/11/18	1980	AA
800	100	100	50	50	700	Clerk	2011/6/25	1973	BB
28565	8400	2700	2315	1200	30750	Final Total			

Source : Adapted by the researchers from the monthly salary list of (S) company

Reveal (2) List of the monthly salary of (S) company for the main branch and one of the secondary branches for 2013 after the embezzlement (amounts in dollars)

Final salary	Deduction	Rewards	Extra time	Incentives	Basic salary	Job title	Birth date	Commencement date	The employee name
2500	500	0	0	0	3000	The director	2005/8/12	1965	A
1470	500	100	120	50	1700	Office manager	2005/9/22	1972	B
1470	500	100	120	50	1700	Office manager	2005/10/25	1974	C**
1890	500	100	240	50	2000	Account manager	2005/8/15	1979	D
2450	500	100	300	50	2500	Sales manager	2005/10/10	1982	E
1520	500	100	70	50	1800	Purchasing manager	2006/1/20	1976	F
1670	500	100	420	50	1600	Warehouse in charge	2005/10/15	1975	G
1670	500	100	420	50	1600	Warehouse in charge	2006/9/16	1978	H**
900	500	100	50	50	1200	Account employee	2007/6/25	1983	I
900	500	100	50	50	1200	Account employee	2007/7/15	1980	J
900	500	100	50	50	1200	Account employee	15	1984	K**
525	500	100	75	0	850	Sales employee	2007/10/9	1979	L
525	500	100	75	0	850	Sales employee	2007/10/15	1975	M
525	500	100	75	0	850	Sales employee	2007/10/15	1976	N
1250	500	100	100	50	1500	Purchasing employee	2005/9/20	1980	O
1250	500	100	100	50	1500	Purchasing employee	2005/9/25	1983	P
1250	500	100	100	50	1500	Purchasing employee	2006/3/2	1981	Q
690	100	100	40	50	600	Worker	2005/9/20	1983	R

690	100	100	40	50	600	Worker	2005/9/15	1977	S
690	100	100	40	50	600	Worker	2005/9/15	1978	T
690	100	100	40	50	600	Worker	2005/6/18	1981	U
680	100	100	30	50	600	Guard	2005/9/1	1965	V
680	100	100	30	50	600	Guard	2005/9/5	1969	W
680	100	100	30	50	600	Guard	2006/6/7	1970	X
680	100	100	30	50	600	Guard		1975	Y**
850	100	100	50	50	750	Secretary	2005/9/5	1963	Z
850	100	100	50	50	750	Secretary	2008/4/8	1983	AA**
850	100	100	50	50	750	Secretary	2009/9/8	1982	BB
640	100	100	40	50	550	Postal employee	2005/9/5	1980	CC
800	100	100	0	50	750	Maintenance employee	2009/9/6	1975	DD
600	100	100	50	50	500	Coffee cook	2009/10/1	1984	EE
600	100	100	50	50	500	Coffee cook	2009/11/18	1980	FF
800	100	100	50	50	700	Clerk	2011/6/25	1973	JJ
530	100	100	50	50	430	Sales representative	2011/9/15	1980	HH**
34665	10200	3300	3035	1500	37030	Final Total			

Source : Adapted by the researchers from the monthly salary list of (S) company

The aim of this presentation is to clarify the embezzlement process through these lists, upon closer look , the total monthly salary before the embezzlement process is (28565) dollars, which is equivalent to (342780) dollars annually, that is the real annual salary is equal to (342780), however after the embezzlement the monthly salary shown in Appendix (2) in the amount of (34,665)dollars, that is the amount that was embezzled per month equal to the monthly salary after the embezzlement operation minus the salary before the embezzlement currency, which It's value is equal to $(34665-28565=6100)$ and for a year it is equal to (73200) dollars, and this amount is approximately equivalent to 20% of the annual salary of the company's employees and without a doubt this amount affects the net profit of the company and reduces it .

➤ The beginning of the embezzlement process in (S) Company :

As we mentioned above that one of the partners took upon himself the management of the company, and the monthly salary of the manager was (2500), and this manager agreed with the accounts manager who had kinship ties with him to embezzle. It is worth noting that the embezzled account manager was appointed on (25/6/2007).) and that the agreement to carry out the embezzlement process took place after the sixth month of (2012), and their method of work was in this way. In the beginning, the accounts manager adds a fictitious name to the payroll which is a (C**) titled (office manager) If the method succeeds, or if no one noticed or doubted the matter, the accounts manager adds another name to the salary list, and so he repeats the process until the end of the year for a period of six months, meaning that the number of fictitious names reaches six fictitious names and in the whole of the accounts manager and the company manager received the salaries of the fictitious names, and the two researchers took the year (2013) as a sample for a case study .

➤ Reasons for the success of the embezzlement process :

1. The absolute confidence of the second partner (Y) in the first partner (X) (the director of the company) because of the friendship and work that existed between them for a long time .

2. The accounts manager distributes the salaries of the main branch and the secondary branch personally.
3. The absence of the (place of residence) field in the salary list that is, mentioning the location of the resident employees in the main branch and the secondary branch.
4. The company's manager was a supporter of this process and he has kinship ties with the accounts manager.
5. Lack of the internal control system.
6. The absence of a record of the owners of any self-department in the company
7. The external auditor did not conduct a field visit to this company

➤ **Factors that led to the discovery of embezzlement :**

1. The company's profitability decreased without a significant economic reason in the market in (2012), and it declined further in (2013) .
2. Partner (Y) files a lawsuit against partner (X) .

➤ **The role of the judicial accountant in analyzing the case before the court :**

The judicial accountant was able to present his testimony as an expert witness in the report he submitted to the court in a manner that could be understood by the judges and others, and he was able to convince them of it's contents and the correct conclusions he reached and related to the case and he won the approval of the judiciary to reveal the truth and achieve fairness between the parties to the case, due to the full and sufficient explanation and his deep understanding of the accounting aspects related to the case and terms were mentioned in the report indicating the difference between the report of the judicial accountant and the external auditor through the expression used in the report that the judicial accountant publishes uses the expression "in my opinion" to express his personality unlike the report of the external auditor which mentions the phrase "we examined" that expresses the plural that is the auditor and the auditing company to which he belongs. As a result, the assistance provided by the judicial accountant to the court can be summarized as follows :

1. Assistance in obtaining documents necessary to support or refute the accusations.
2. Review documents related to giving an initial assessment and determine the loss resulting from the embezzlement process
3. Assisting in formulating questions related to financial evidence and providing assistance for interrogation.
4. Assistance in understanding the financial issues related to the case.
5. Review the damages and report each of the strengths and weaknesses of the positions taken.
6. Assist in settlement discussions and negotiations

The researchers believe that the manager of the company did not only receive the amount of (36600) embezzled because at the end of the year the net profit of the company will be distributed between him and the other owner of the company . In order to further clarify the statement of the impact of the forgery process the income statement will be presented before and after the manipulation process or forgery according to the following :

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Reveal (3) Income statement of the (S) trading company for the year ending on 31/12/2013

Statement	Before the manipulation process (amounts in dollar)		After that manipulation process (amounts in dollar)	
	Partial	Total	Partial	Total
Net sales	21506024		21506024	
Other revenue	0		0	
Total revenue		21506024		21506024
Cost of goods sold		(18185866)		(18185866)
Total profit		3320158		3320158
Expenses				
Marketing expenses	65095		65095	
Administrative expenses	614506		687706	
Total expenses		(679601)		(752801)
Net profit		2640557		25677357
Fixed asset losses		(20936)		(20936)
Net profit before tax		2619621		2546421
Total income tax		(27459)		(26737)
Net distributable income		2592162		2519684

Source : prepared by the two researchers based on the information of the (S) company

If we compare the two fields before the manipulation process and after the manipulation process we notice that the net profit in the field after the manipulation process is less than the net profit in the field before the manipulation process by the amount of (72478) , and this amount is not equal to the embezzled amount, which is $(415,980 - 342780) = (73200)$ dollars, and the reason is due to the tax expenses which were reduced by (722) dollars, and this is also due to the embezzlement that took place in the salary list, meaning that the embezzlement included the company's funds as a legal personality, an investment partner, and the government at the same time , and the company manager and the accounts manager agreed to distribute the embezzled amount equally (36600) for each of them .

For the director of the company the annual salary is (30000) dollars, and the amount he embezzled is equal to (36600) dollars, meaning that the amount he embezzled is more than the salary due to him, and according to the investigations conducted with him by the competent authority, he was asked why he embezzled this amount even though he has an abundant salary and the company in recent years in continuous profit, the company's manager replied that the salary he received was small compared to the duties he performed for the sake of the company's success and prosperity. On the other hand, his other partner in the investment received similar profits because he invested his money in the company and did not do any other work, and this is what made him feel injustice and saw that it was one of his entitlements to take the embezzled money. As for the researchers, they believe that the company's manager did not only receive the embezzled amount of (36600) , because at the end of the year, the net profit of the company will be distributed between him and the other owner of the company. The company's manager and the accounts manager were sentenced to imprisonment and the stolen sums returned. By studying this case, the researchers discovered a number of other differences between the judicial accountant and the external auditor, which are :

1. The external auditor detects the manipulation process in the event that he is assigned in this case , while the judicial accountant reveals the circumstances of the case, analyzes it by accounting, and submits a report to the competent court .
2. From a social point of view, the judicial accountant does not bear the consequences of his actions because he works for the court or is assigned to it. However, if the external auditor carries out this process, he may bear the consequences of his actions, such as threats, for example .
3. If the court has the accountant specialized in the case under investigation, he is called the judicial accountant or the judicial expert and if the court does not have the competent accountant an official letter will be directed to the Accountants Association to assign an external auditor or any other accountant with long experience in accounting work to identify him as a judicial accountant and hold the name and capacity of the judicial accountant until the analysis of the financial case under investigation is completed and a final conclusion is reached .
4. There is a so-called judicial accountant, but he does not have the slightest knowledge of his duties, academic qualifications, and duties that he performs, for example, but not limited to he did not obtain the auditor's certificate .

Conclusions and recommendations

➤ Conclusions

After this presentation of judicial accounting methods and financial statements; In addition to the conclusions reached in the body of the research, the two researchers reached a set of conclusions, which can be identified as follows :

1. There is a difference between the skills of both the legal accountant and the judicial accountant and their responsibilities in control manipulation There are also differences between judicial accounting methods and procedures and external audit methods and procedures .
2. The judicial accountant must possess a set of skills, a deep understanding of accounting, auditing, communication skills, and the exercise of the highest levels of professional skepticism and investigative procedures to limit manipulation in the financial statements .
3. There is a strong link to judicial accountability with many financial crimes through detection and response to these crimes, including fraud and manipulation of financial statements, money laundering and tax evasion. .
4. The judicial accountant must have many professional certificates and practice the profession in an actual and continuous manner, in addition to being creative, distinguished and confident in his performance and Work and have Curiosity, knowledge and understanding .
5. Judicial accounting looks beyond the accounting data, as it provides an appropriate accounting analysis that is the basis for discussion and controversy, and it is more in-depth, more comprehensive, and more disciplined than legal accounting .
6. There are many means and methods that are used to manipulate the financial statements, including manipulation of data or information, or different fictitious deals, either to manipulate budget amounts or to move profits between accounting periods.

➤ Recommendations

In light of the above results, the researchers recommend :

1. The need for the judicial accountant to attend the meetings of the Board of Directors and to comment on the financial statements in cases of disputes and judicial conflict .
2. Establishing investigative committees or commissions that bring together judicial investigators and judicial accountants to investigate cases that involve manipulation and financial fraud, thus reducing the burden of the courts in such cases .
3. Work to benefit from the experiences of some countries with regard to the introduction of judicial accounting within the curricula of accounting departments in universities and institutes especially chartered accounting institutes, enrich them in terms of the requirements for their application and development, because the current reality witnesses a severe lack of such application .
4. Attention to judicial accountability at the highest level and from all concerned parties, such as judicial departments, audit offices and oversight bodies, with the encouragement and support of the state towards achieving the desired justice in related cases in related cases .
5. To support the case that he raises before the courts, the judicial accountant must adhere to the report standards represented in preparation, accuracy, clarity, impartiality, and timeliness. The report must include the basic items of the report, such as the name of the report's author, the summary, the purpose, the summary , the purpose, the body, results reached and recommendations to be followed .

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