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FORENSIC ACCOUNTING AND ITS FUTURE

Abstract

Developments in economic, financial and financial systems all over the world have led to a rapid change of sociological structures with the increase of communication and technology opportunities. In light of these developments, changes in business organization and management processes lead to changes in the concept of accounting and developing understandings. Today, it is also a fact that the accounting and auditing profession is undergoing a significant change process, and with it, there is a serious damage to trust. This change and development has positive effects for businesses as well as new and complex crime and criminal mechanisms. Thus, organizations that fight crime, members of the justice system and real or legal persons who are affected and victimized by crime have to get technical support or information from people who are experts in these fields. The concept of forensic accounting was created by combining the concepts of forensic and accounting. From these concepts, the concept of forensics refers to the legal dimension of the subject, and the concept of accounting refers to the dimension of accounting work that occurs as a result of economic activities. This study was prepared by systematic compilation method. After the study was determined, keywords were determined for literature review in the databases related to the study and research was carried out. In this research on the profession of forensic accounting and forensic accounting, the concept of forensic accounting and what forensic accounting means are investigated in detail. After these steps, the topics and contents related to the researched topic are determined.

Keywords: Accounting, Forensic Accounting, Fraudulent Transactions, Fraud.

ADLI MUHASEBE VE GELECEĞİ

Özet

Tüm dünyadaki ekonomik, mali ve finansal sistemlerde yaşanan gelişmeler, iletişim ve teknoloji olanaklarının artması ile birlikte sosyolojik yapıların da hızlı bir şekilde değişimine yol açmıştır. Bu gelişmelerin ışığında, işletme organizasyonunda ve yönetim süreçlerinde meydana gelen değişimler, muhasebe kavramında

değişimlere ve gelişen anlayışlara yol açmaktadır. Günümüzde muhasebe ve denetim mesleğinin önemli bir değişim sürecinden geçmesi ve bununla birlikte de güven konusunda ciddi boyutlarda zedelenme olduğu da bir gerçektir. Bu değişim ve gelişim işletmeler açısından olumlu etkiler yarattığı gibi yeni ve karmaşık suçlar ve suç işleyen mekanizmalar da ortaya çıkarmaktadır. Böylece suç ile mücadele eden kuruluşlar, adalet sisteminin üyeleri ve suçtan etkilenip mağdur olan gerçek veya tüzel kişiler bu alanlarda uzman olan insanlardan teknik destek veya bilgi almak zorunda kalmaktadırlar. Adli ve muhasebe kavramlarının bir araya gelmesi ile Adli Muhasebe kavramı oluşturulmuştur. Bu kavramlardan adli kavramı, konunun hukuksal boyutuna, muhasebe kavramı ise iktisadi faaliyetler neticesinde oluşan hesap işleri boyutuna değinmektedir. Bu çalışma sistematik derleme yöntemiyle hazırlanmıştır. Çalışma belirlendikten sonra çalışma ile ilgili veri tabanlarında literatür taraması için anahtar kelimeler belirlenerek araştırma gerçekleştirilmiştir. Adli muhasebe ve adli muhasebecilik mesleğini konu alan bu çalışmada, adli muhasebe kavramı ve adli muhasebenin ne anlama geldiği detaylı bir şekilde araştırılmıştır. Bu adımlardan sonra araştırılan konu ile ilgili başlıklar ve içerikler belirlenmiştir.

Keywords: Muhasebe, Adli Muhasebe, Hileli İşlemler, Hile.

1. INTRODUCTION

Advances in information technologies present new opportunities for individuals and institutions in economic and commercial life, while bringing risks and threats. In today's economic conditions, where economic activities are diversified and the way they do business changes rapidly, they need to keep up with these developments in the regulatory institutions of economic and commercial life. As a matter of fact, each new development can lead to legal consequences due to the risks it carries. One of the professions most positively affected by the developments in information technologies is accounting and accounting-based professions.

Since the early 2000s, forensic accounting, which is an accounting-based field with consequences and effects around the world, is frequently the subject of academic studies. On the other hand, the type and diversity of trade relations increased at a time when there were no limits in trade, and it was necessary to address the issue of fighting crimes and criminals in this field on an international level. In fact, cybercrime is rapidly entering the scope of forensic accounting, which has been around for a long time but has become even more important with the digitalization experienced in recent years.

In many developed countries of the world, especially in the United States, there is now a tendency to specialize in forensic sciences as well as in different fields. Forensic accounting, which is a sub-branch of audit, which is one of the most important elements of the accounting field; it is positioned as a branch of science that develops the techniques used for research, detection and prevention of fraudulent transactions, which are likely to occur especially in financial studies in enterprises (Pehlivan and Dursun, 2012:129).

Due to the increase in the number of enterprises in today's conditions and the growth in volume, the complexity seen in the activities of the enterprises, irregularities in carrying out the transactions constitute a situation that makes it difficult to uncover them by employees following the normal procedure. However, widespread use of information technologies; the presence of equipped technical staff who know the errors and deficiencies in computer and internet security systems; increase in crimes such as bribery, embezzlement, money laundering; fraudulent transactions have led to a further increase in corruption (Bekçioğlu et al., 2013:2).

As a result, accounting is becoming more and more complicated in parallel with the increase in competition and the developing technology; The audit profession, which is against fraud and corruption, is also on its way to gaining institutionalism and expertise. The most important concrete development in this process is the emergence of forensic accounting as a branch of science (Çabuk and Yücel, 2012: 27).

2. FORENSIC ACCOUNTING and RELATED CONCEPTS

2.1. Forensic Accounting Concept and Historical Development

In the concept of “forensic accounting”, which arises with the combination of the words forensic and accounting, the word forensic defines the legal dimension of the work, while the accounting dimension refers to the accounting works related to economic transactions. Therefore, the field of working together in the accounting works that arise as a result of economic activities emerges as an intersection of legal and accounting with the concept of forensic accounting (Karacan, 2012:107).

It is seen that many authors make definitions in the literature related to forensic accounting. For example, according to Terzi and Gülten (2014), in the face of a situation that concerns the judicial science and may cause a legal dispute, it is stated as obtaining findings and evidence using various methods of investigation and analysis and finally reporting the results to the relevant persons. As a concept, the word “judicial” is “the subject of court or public debates; related or used for these discussions” (Aktaş and Kuloğlu, 2008:103).

Forensic accounting; it involves the application of special skills such as accounting, audit procedures, finance, quantitative methods, research and investigations. It also contains information about certain areas of law. This knowledge, combined with these skills, allows forensic accountants to collect, analyze and evaluate evidence and to communicate the findings to those concerned (Crain, et al., 2016:3). In today's conditions, the boundaries of the forensic accounting profession, also called fraud control or investigative accounting, are not limited to commercial crimes. In murder cases in criminal courts, even divorce cases in family courts, the work of forensic accountants is used (Aktaş and Kuloğlu, 2008:112).

Although forensic accounting carries out activities in different fields, it is interested in all kinds of events that include issues such as accounting and finance. Provides different services such as fraud audit, evidence collection and presentation, valuation, account analysis, loss calculation to interested parties for lawyers, law enforcement, insurance companies, financial institutions, NGOs and many other professional groups (Bekçioğlu, Coşkun and Gümüş, 2013:6).

In fact, forensic accounting has been available for thousands of years. In ancient Egypt, accountants were known as the pharaoh's eyes and ears. According to some reports, former forensic accountants were adept at getting to the truth, and it is understood from the records that we occasionally used harsh interrogation techniques and even torture as part of their work (Crain et al; 2016:5). It can be said that between 3300-3500 BC, economic transactions were written on clay tablets in Egypt and Mesopotamia and manipulative transactions related to these transactions were the first transactions subject to forensic accounting.

By the 1800s, it was seen that most lawyers provided financial advice to their taxpayers, while accountants acted as expert witnesses in cases. Finally, by the 1900s, it is known that forensic accounting was on the agenda of the academy and various legal regulations were included in the subject on which various articles were written (Karacan, 2012:106-107). On the other hand, the concept of forensic accounting emerged with a court order regarding the goods that were the subject of bankruptcy in a case first seen in 1817, similar to today's. The first article on the “concept of forensic accounting” was published by Maurice E. Peloubet (partner of New York City Accounting Firm) in 1946 and published in the literature (Crumbley, 2001:181).

Multinational companies are increasing with the increasing level of globalization as a result of technological developments; Accordingly, it is seen that corruption is on an upward trend and methods and techniques that require broader research have become necessary. One of the consequences of these developments has been the emergence of a type of accounting that focuses solely on the detection of cheats and corruptions related to commercial life. Due to the increasing complexity of commercial life, a large number of new and technical concepts have emerged, and as a natural consequerian result of these developments, courts and lawyers have begun to feel the need for technical support and expert support that can be more effective in dealing with the events they are striving to conclude (Bozkurt, 2000 a:56-57).

Forensic accounting is a field of science where financial events that have entered the court process in accordance with generally accepted accounting standards are reinterpreted by experts or institutions in terms of law and accounting and work is carried out to conclude according to the closest situation that should actually be. In this context, forensic accounting collects evidence to solve legal problems between individuals and institutions; it refers to the disclosure of these problems as much as possible through the use of financial capabilities and research (Pamukçu, 2017:229).

2.2. Forensic Accounting Profession and Forensic Accountant

The shape of mistakes, deceits and corruptions in enterprises has changed with technological developments and increasing globalization and this change has revealed the need to specialize in accounting and auditing. This has led to the emergence of the profession of forensic accounting, especially in western countries where capital and money markets are developed (Kurt and Elagöz, 2015:218).

In many countries, forensic accountants, called forensic experts, cheat inspectors or forensic accounting investigators, perform these functions. These specialists work in different police and government institutions, science institutes, large audit companies or private offices. Forensic accountants are trained and experienced in resolving financial disputes through document analysis, including both financial and non-financial information, interviews and third-party inquiries. Forensic accountants are members of a large group of professionals, including those conducting financial investigations, and their duties span a wider area (Skalak, Alas and Sellito, 2006).

In this context, forensic accounting acts as a bridge between accounting and law in order to assist the decisions of judicial institutions, in order to provide solutions to disputes and disputes that arise in matters involving accounting and finance, especially commercial cases (Owojori and Asaolu, 2009:184). The main purpose of the field of forensic accounting can be defined as a functional function that performs the task of a communication channel for the exchange of information between lawyers and accountants (Pazarçeviren, 2005:1).

2.3. Forensic Accounting and Audit Relationship

The concept of auditing includes the concepts of "Revision, Control, Inspection, Expertise, Auditing" used in western languages and the meanings of "to examine, to examine, to inspect, to control" used in Turkish (Yazıcı, 1987:5). Auditing is a concept that comes up in every moment of life and is frequently used. Auditing, which is one of the management functions, is a function that must be fulfilled in order for enterprises to reach the target. Auditing in general: it is defined as a systematic process in which allegations of economic activity and events are impartially collected and valued in order to investigate the degree of compliance with predetermined criteria and to inform those interested in their results, and to investigate whether certain standards accepted by everyone inside and outside the enterprises are complied with by maintaining this situation in accordance with the rules on a regular basis (Kaval, 2008:3).

Forensic accounting and accounting auditing have similarities in many respects. Indeed, forensic accountants often use procedures and, like auditors, perform their professions with professional skepticism. Like auditors, for example, they both examine the evidence (usually financial) and make professional judgments about what they observe. But the overall objectives of these two types of tasks are very different. The purpose of accounting auditing is usually to provide an audit opinion on whether financial statements as a whole are presented in a fair way. In contrast, the field of forensic accounting is more of a focus on specific areas. In other words, while the purpose of the accounting audit is to provide an opinion on the financial statements prepared by the enterprises, forensic accounting reports the findings by focusing on the specific needs of customers (Crain et al., 2016:4). On the other hand, forensic accounting requires evidence collection techniques, research methods and audit techniques used in audit science (Pamukçu, 2017:235). The concepts of forensic accounting and auditing, which have similarities with each other, areas of collaboration, complementarity of each other, as well as significant differences, are compared in Table 1.

Table 1. Differences and Similarities of Forensic Accounting and Audit Concepts

Differences	
Forensic Accounting	Audit
It focuses on providing a fact-based opinion that has not yet been known or uncovered in organizations. The forensic accountant sees something that no ordinary eye can see.	It focuses on expressing a professional opinion about the accurate and fair outlook of the financial statements of organizations.
Expert testimony and investigative procedures	Research operations only
It is carried out by the institution upon request.	It is a continuous and periodic routine process
It handles both legal and criminal cases.	Only takes legal cases.
It acts at the request of individuals and institutions that also concern criminal cases.	It is carried out only within the scope of economic event and operation.
It is being investigated for fraudulent accounting transactions and misuse of assets.	The compliance of financial statements with generally accepted accounting standards is examined.
Reliable to very few statements of business management	It is reliable in at least some of the statements of the management of the enterprise.
Knowledge, skills, training and experience determine the processes.	Processes are determined by generally accepted audit standards.
Documents of evidence constitute certain conditions in accordance with the legal rules.	In general, certain shape conditions are not searched for the work papers used
The study results can focus on several different equal possibilities.	An idea is reported at the end of the studies.
Employees do not know the purpose and scope of the research.	In general, it is done within the knowledge of the employees.
The depth and possible effects of a suspected specific problem are investigated.	A general and limited opinion on financial statements is provided.
Similarities	
Professional skepticism is approached.	Professional skepticism is approached.
The aim is to make financial reporting in accordance with the law and legislation	The aim is to make financial reporting in accordance with the law and legislation.

Source: Okaye and Akenbor, 2009:4; Pamukçu, 2017:235 and created by authors.

3. FEATURES of FORENSIC ACCOUNTING and REASONS for NEEDING

3.1. Features of Forensic Accounting and Forensic Accountant

It is possible to list the basic features of forensic accounting as follows (Renzhou, 2011):

- It includes forensic accounting, social and professional activities.
- Professional activities related to the society of legal issues related to forensic accounting take place.

- Professional activities in forensic accounting; it acts together with some areas such as accounting, law, auditing and valuation.
- The professional activities of forensic accounting aim to protect the rights of social property.

When forensic accounting comes up and becomes apparent, those who perform forensic accounting are excluded from the logic of ironic accounting; in addition to taking care of their front faces regarding the numbers they use for their records, they also have to apply the look and questioning of their backsides (Bozkurt, 2000a:57). For these reasons, forensic accountants are not able to; receiving high-quality accounting and audit information; they must have sufficient knowledge and skills in different subjects such as law, statistics, research techniques, psychology, criminology (criminal science) and business management (Bozkurt, 2000a:59). From here, the characteristics that forensic accountants should have can be listed as follows;

- ✓ **Being Curious:** The forensic accountant should follow the developments that take place professionally with interest and curiosity and bring to the fore the skepticism required by his profession in his studies.
- ✓ **Being Persistent:** The forensic accountant should go further than the generally accepted accounting principles and auditing standards until he or she puts the final point of the work in charge, and subject every dimension of the case to evaluation, investigation and examination.
- ✓ **Creativity:** For the forensic accountant, beyond the dominance of generally accepted accounting principles and auditing standards, it is necessary to examine the case in full detail, focus on the whole and adopt the way to achieve the solution by examining the case in detail, such as detective investigation.
- ✓ **Intuition:** The forensic accountant must have the ability to carry out an independent assessment of each case, a review focused on capturing the original points in each case, an adequate level of operational intuition and judgment, and the ability to activate an analytical, logical and clear thinking for their decisions.
- ✓ **Psychology Information:** Since the main task for the forensic accountant is to investigate the alleged fraud and arrest the persons/persons connected to the crime, forensic accountants use their psychological abilities to take statements from witnesses and suspected individuals.
- ✓ **Ingenuity in Communication:** Forensic accountants should be able to use written and verbal communication methods effectively and successfully when they bring their work to the presentation stage, and they should be able to establish their relationships with people at a healthy level.
- ✓ **Ability to Make Professional Decisions:** Forensic accountants must have the skills related to an adequate professional equipment and have full self-confidence. Due to the fact that the information and decisions to be made by the forensic accountant are of close interest to the case and its parties; It is important that they make their decisions in light of the information obtained based on their research, without being influenced by anyone.

3.2. Reasons and Future of Forensic Accounting

Since the periods when conflicts of interest have come to the fore due to the existence of economic relations and the development of business-employee relations with the industrial revolution, cases covered by forensic accounting have always been seen. Because at the core of forensic accounting lies the phenomenon or claim of unfair interest, which has economic consequences.

Today, the increase in employee fraud seen in enterprises has also differentiated the expectations of the business management for the accounting services offered to them. Business administrations have become waiting for accountants or auditors to provide services that can detect such fraudulent transactions. However, both classical accountants and auditors do not have a mission to perform such a service. Therefore, the need for an accounting branch focused on uncovering cheats and economic consequences, i.e. forensic accounting, is increasing day by day (Kaya, 2005:50).

When we look at the reasons why the concept of forensic accounting has come up; In addition to the above mentioned, accounting-related scandals that have been experienced globally in recent years and reflect negative results have also had effects. As a result of these scandals, the reliability of the accounting profession decreased, the importance of forensic accounting and the level of need felt increased (Al, 2014:97). After the accounting scandals manifested in global dimensions, it was understood that it required an accounting branch that required greater consideration of the legal dimension during the accounting of transactions. It is clear that forensic accounting within the scope of forensic sciences, which evaluates the accounting profession from a new perspective (Dench, 1999:47), establishes a common ground in the middle of the legal and accounting disciplines, and arises as a natural result of these needs.

The phenomenon of professional specialization is one of the main reasons for the need for forensic accounting. Recently, it is expected that professional specialization is the necessary condition in all fields and that the people who perform the profession know all the details of the field related to their profession. As is known, lawyers and judges are known as experts in the science of law and should not be expected to be experts in financial affairs, accounting and finance. Forensic accountants are consulted as experts in cases that go to the courts on issues such as financial affairs and economic relations, which require a very separate specialty (Pamukçu, 2017:231). Forensic Accounting specialty; it is expressed in the form of a whole of skills related to accounting, auditing and examination. The reasons that affect the formation of this area are generally as follows (Bozkurt, 2000a:56-57).

- ✓ As a result of increasingly complex business transactions, it is seen that individuals and institutions are increasingly resorting to the courts.
- ✓ It is understood that relations between individuals and institutions and the state are becoming more and more problematic in society.
- ✓ The number of corruptions carried out by employees in enterprises is increasing and they are becoming more difficult to prevent or uncover.
- ✓ It is seen that many businesses have failed with large amounts.
- ✓ The events handled by the courts and lawyers make the support of the experts directly felt more needed.

On the other hand, with the intensive use of technology in accounting as in all areas, corruption has become electronic and difficulties in controlling corruption have further increased the risks of fraud and corruption (Özkul Ulucan and Pektetin, 2009:59). Accounting tricks seen in commercial enterprises can cause damage to many business-related segments, from company partners to employees, credit institutions, the public and auditing companies (Pazarçeviren, 2005:2).

3.3. Stages of Forensic Accounting

In forensic accounting, each task has its own uniqueness. Therefore, it is inevitable that a processing approach and ways to be followed, which are the subject of forensic accounting, will also be special. In addition, usually, the forensic accounting process includes the following steps (Forensic-accounting, 2005).

- ✓ **Meeting with The Customer:** As a result of this process, it will become easier to understand the current situation, the actors involved and the problems involved.
- ✓ **Determination of Conflict:** Dispute control should be carried out first with the emergence of the parties.
- ✓ **Premise (Preliminary) Research:** It will be of great benefit to conduct preliminary research before embarking on an action plan with details (draft case, work to be done). This step should be taken as an example of the details of the problem and the subsequent plans.

- ✓ **Preparation of an Action Plan:** The data obtained from the meeting with the customer and the precursor research made during the preparation of this plan will ensure the most accurate use of the specified targets and the methodology to be used to achieve these goals.
- ✓ **Obtaining Accurate Evidence:** The determination of documents, assets, numerical data, evidence or expert reports on the realization of the person or institution and the event, based on the nature of the case, are included in this context.
- ✓ **Analysis:** The analysis may include the following articles in line with the nature of the case:

3.4. Methods Used in Forensic Accounting

In cases involving a significant amount of data, today's forensic accountant must have the technology available to obtain data, sort and analyze data, and even measure and classify results through computer control and various other techniques (Yadav and Yadav, 2013:4). To detect the frauds covered by forensic accounting; data mining methods, Benford's Law and the Relative Size Factor (RSF) methods are used (Panigrahi, 2006:1426).

Some research based on cheating has been carried out by ACFE on different dates. In these studies, it was found that 10% to 12% fraudulent transactions can be determined by the auditors on average. With informational and technological developments, audit programs that have an impact in today's conditions and are anti-cheating and fraud investigations are provided (Pearson and Singleton, 2008:547-548). However, it is not possible to detect the fraudulent transactions of today's digital environment using classical methods.

Forensic accountants use data mining methods to detect cheats, especially to uncover anomalies in large volumes of data (Crumbley, 2001:208). Forensic accounting is also widely used in data mining, which is a method for detecting abnormalities by querying electronic data obtained from different computers and networks (Ulucan, 2009:70).

Benford's Law is a mathematical method used especially for businesses with a large database and shaped by the logic of comparing the frequency of the emergence of numerical values (frequencies) with the frequency of the first numbers appearing in a real accounting universe. When the results of an analysis in this context are examined; if the distribution of frequencies reveals a distribution that does not comply with benford's law, it means that there is a risk of accounting fraud (Terzi and Kasap, 2007:118).

The Similar Size Factor (RSF) reveals a data set or elements that are considered outliers that are not considered commonplace. The principle of this method is based on the understanding that transactions should have a distribution that is considered normal, while other distributions cannot be considered normal. As an exception to this method, outliers; may also be caused by duplication, i.e. transactions that are not considered fraudulent (Panigrahi, 2006:1427).

On the other hand, audit procedures and financial ratios are also used to identify fraudulent transactions. Financial ratios may reveal transactions or anomalies that are not considered usual in practice.

4. SCOPE and APPLICATION AREAS of THE FORENSIC ACCOUNTING

Forensic accounting is used in many different sectors and in a wide area. Some of the activities that can be entered into the service area of forensic accountants can be listed as follows (Pazarçeviren, 2005:11–12);

- ✓ Partnership or shareholder litigation,
- ✓ Personal injury claims / motor vehicle accidents, fatal accidents
- ✓ Work stop / other claims that may be requested from insurance,
- ✓ Civil and criminal law cases related to management / employee fraud investigations

- ✓ Financial disputes related to divorces,
- ✓ Lawsuits related to the financial losses of the enterprise,
- ✓ Work omissions,
- ✓ Settlement / Arbitration
- ✓ Company Valuations

Forensic accountants carry out various analyses in order to understand the reasons for accounting, which are examples above and have financial and economic consequences, and to prove the alleged crime. In addition, it is seen that they are working on taking measures to prevent these actions. In addition to being legally meaningful, the forensic accountant presents his findings to the courts by acting as an independent and expert person (Aydın, 2018:20).

There are different opinions in the literature about which sub-areas of forensic accounting are divided. As a matter of fact, in line with the opinions of some researchers; Accounting includes two main areas with the names of fraud auditor and case support consultancy (Kaya, 2005:52; Crain et al, 2016:4). Other researchers have found that applications for forensic accounting include; They divide the field of expert testimony into three, including accounting fraud auditor and case support consultancy (Pazarçeviren, 2005: 4; Toraman et al., 2009:37; Elitaş, 2012: 158; Özdemir, 2017: 22).

According to Doğan and Ünal Uyar (2020), forensic accounting is divided into four sub-departments as case support counseling, expert testimony, misconduct-fraud-corruption research and expert expertise. However, it is generally seen as a more accepted approach in which forensic accounting is discriminated against in three sub-areas. Accordingly, sub-working areas of forensic accounting; the case will be treated as support counseling, investigative accounting and expert testimony.

4.1. Litigation Support Consultancy (Legal Support)

In the field of case support consultancy of forensic accounting, there is a phenomenon of assisting lawyers in solving problems before or during the litigation process. Counseling support is provided to lawyers in case support consultation (Curtis, 2008:590). In this context, the forensic accountant collects and analyzes reliable, useful and relevant financial data in order to support the case and presents the results in a report. In addition to these procedures, the forensic accountant can prepare the questions as sworn witnesses and direct the inquiry (Owojori and Asaolu, 2009:185). Examples include the scope of consultancy services provided by forensic accountants within the scope of legal support in the courts; (Gülten and Kocaer, 2011:316).

- ✓ In fraudulent bankruptcy situations
- ✓ Calculation of receivables and determination of irregularities
- ✓ In the sharing of goods in divorce cases
- ✓ In the determination of material losses arising as a result of manager or employee fraud
- ✓ In the disclosure of fraud transactions using payment instruments such as credit cards, checks, promissory notes, etc.
- ✓ In business cases,
- ✓ In the determination of frauds in matters concerning tax law;
- ✓ In the examination of the compliance of financial statements and accounting records with the legislation
- ✓ In resolving disputes in situations such as mergers, divisions and liquidation that fall under the field of commercial law
- ✓ In the determination of transactions related to money laundering;

- ✓ In the determination of the crimes arising within the framework of the Capital Market Law, forensic accountants are applied.

4.2. Investigative Accounting-Fraud Audit (Administrative Support)

Detecting fraud and corruption is one of the most important areas of forensic accounting. Fraud and corruption investigations are involved in the activities of enterprises to prevent fraud and corruption as well as within the framework of the ongoing investigation (Aydin,2018: 21). Fraud control is a new field that combines legal interrogation methods with standard techniques in practice (Emir, 2008:110). Fraud control, in a broader sense, determination of frauds that take place within the enterprise and taking countermeasures; in order to increase the efficiency rate and to carry out the activities in the enterprise more healthily; studies on fraud and corruption that can be considered important in a timely manner and without causing huge losses (Çankaya and Gerekan, 2009:94-95; Çabuk and Yücel, 2012:35).

Recently, there has been an increase in the number of scams carried out by senior management or employees in many different ways and this situation has become a significant problem. As a matter of fact, the results of research from different countries show that 6% of the annual revenues of enterprises are lost due to such transactions. Some of these fraudulent transactions revealed in the increasing number and amount are shown below (Bozkurt, 2000b:63-68);

- ✓ Frauds related to investments,
- ✓ Commercial bribes and commissions,
- ✓ Frauds related to banking transactions,
- ✓ Tricks related to electronic fund transfer,
- ✓ Credit card, computer and internet tricks.
- ✓ Frauds against their businesses by business employees,
- ✓ The tricks carried out by the senior management,
- ✓ Financial statement tricks by business top managements to mislead those involved

The economic consequences of fraudulent transactions carried out by employees, especially in companies, are increasingly reaching. For example, the Association of Certified Cheat Auditors (ACFE) analyzed 2,410 cases of fraud in U.S. companies from January 2014 to October 2015. The average loss per case was \$150,000, the study found. These figures show the extent of losses and problems suffered by fraudulent transactions in enterprises, while also revealing the need to develop new processes for the prevention, detection or reduction of fraud (Arboleda et al., 2018:13).

4.3. Expert Witness

Expert testimony, which is one of the areas of forensic accounting practice; it includes the evaluation of some issues that need to be examined by the court, the appropriate conclusion within the framework of the relevant legal legislation and the submission of the result to the judicial authorities both in writing and verbally (Karacan, 2012:115). In this context, the expert witness is the person with a certain expertise whose work results are accepted by the judicial authorities in order to help resolve a dispute or to reveal the real situation (Brennan, 2005:1).

The American Association of Authorized Public Accountants has identified the expert witness as a person with a level of knowledge, experience and training who can provide scientific, technical or specialized information on a subject or contribute to the clarification of an event that is the subject of a lawsuit. In this respect, the forensic accountant is the one who informs the judicial authorities about the technical issues that fall under his specialty in relation to the subject of the case (Elitaş, 2012:159).

5. CONCLUSION

The accounting information system mainly performs two basic functions. The first is to record the commercial transactions carried out by the enterprise and expressed with money and, if necessary, to present them to those inside and outside the enterprise; The second is that the recorded information about business activities is put into a format and reported to the parties. Forensic accounting is a branch of accounting applied to any suspected fraud. However, it is seen that forensic accounting is not only a subfield of accounting that concerns commercial enterprises, but also finds a wide range of fields of study, from murder cases to divorce cases. Forensic accounting, including significant legal knowledge; accounting, auditing, finance, numerical methods, statistics and research and research techniques such as special skills such as special skills are a specialty.

The use of forensic accounting, which dates back to 3,000 B.C., dates back to 1817. The first article in this field was written by Maurice E. Peloubet in 1946. The areas of forensic accounting include Case Support Consultancy, Investigative Accounting-Fraud Audit and Expert Witness. While counseling lawyers are provided with counseling support in cases referred to the court in case support consultancy, the forensic accountant collects and analyzes reliable, useful and relevant financial data in order to support the case and presents the results in a report.

Investigative Accounting-Fraud Audit covers a process ranging from identifying employee fraud in enterprises and taking countermeasures against them, to taking measures to carry out business activities more healthily and increasing productivity. For this purpose, it includes studies on fraud and corruption that can be considered important and to make the necessary determinations in a timely manner without causing huge losses.

Expert Witness, another field of study of forensic accounting, includes the evaluation of some issues that need to be examined by the court, the appropriate conclusion within the framework of the relevant legal legislation and the presentation of the result to the judicial authorities both in writing and verbally.

While there has been an increase in financial accounting fraud in the current economic scenario, the detection of financial accounting fraud has become a major issue for academic, research and sectors. The failure of the organization's internal audit system in the detection of accounting frauds led to the use of special procedures to detect collective financial accounting fraud, known as forensic accounting. Undoubtedly, with digitalization, significant changes have emerged in the nature and quantity of transactions subject to judicial proceedings. Technological and economic developments on a global scale brought with it a diversity of crime and countries had to fight cybercrime. This not only led to increases in forensic accounting cases, but also made it mandatory for countries to work together with each other. In recent years, 100,000 people have been hit by several infamous corporate scandals, and demand for forensic accounting has increased.

It is seen that significant improvements have been made in the creation of legal structure and professional organization in many developed countries (EU countries, USA, Canada). In our country, since the necessary legal and administrative infrastructure for the Profession of Forensic Accounting does not yet exist, certain institutions and boards are needed to create the perception of the profession.

Ensuring the professional organization of forensic accounting and judicial accounting, which is a sub-branch of accounting, similar to those in developed countries, evaluating and implementing the academic infrastructure related to forensic accounting on the scale of Higher Education constitutes expectations for our country for the future period.

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