

Obstacles to the application of forensic accounting: evidence from Iraq

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Abstract

The research addressed the role of forensic accounting as a method of investigating fraud as the best solution for detecting and preventing any fraud practices through the use of its techniques and methods, including DMT data exploration technology, Benford law, computer-assisted audit technology (CAATs), relative size factor theory (RSF) By demonstrating the availability of the ingredients for applying forensic accounting to identify the most prominent obstacles that limit the application of forensic accounting, this research aims to demonstrate the importance of forensic accounting and identify professional organizations and their role in the application of forensic accounting and to show the most important skills to be provided in the forensic accountant.

Introduction

As a result of the successive collapses of many major companies in many countries of the world and the spread of creative accounting practices through the complicity of major audit companies, the need for forensic accountability to reduce fraud and financial corruption has emerged, and the problem of research can be identified by formulating the following question: What are the obstacles to the application of forensic accounting? Due to the high rates of lawsuits, there was a need for experts or consultants from accountants who could benefit from their expertise, skills and ability to detect misinformation and show the sincerity of information in financial statements, so the need for the services of forensic accountants in

resolving disputes of a financial nature has emerged, and forensic accounting practices meet the needs of many parties, including investors, lenders and judges, It reduces creative accounting practices.

The research seeks to achieve the following objectives:

1- Identify the most important obstacles to the application of forensic accounting.

2- To show the most important skills to be provided in the forensic accountant.

3- Identify the availability of scientific and practical qualifications necessary to apply forensic accounting to detect cases of fraud and financial corruption.

4- Identifying the availability of environmental components necessary to

apply forensic accountability in the Iraqi environment.

Methodology

Through the search problem, the following can be formulated:

H1: There are barriers to the application of forensic accounting.

Sixth: Study variables

The variables of the study are two variables: the independent variable and the dependent variable, representing the independent variable of forensic accounting and representing the variable of the constraints that limit the application of forensic accounting.

Seventh : The limits of study

Time limits :2020_2021

Previous studies

1- Study (Siam and Abdullah, 2019) (The impact of the application of criminal accounting techniques in the disclosure of profit management practices in Jordanian public joint stock companies from the point of view of chartered accountants). This study aims to identify the extent to which forensic accounting techniques are applied by Jordanian companies contributing to the adoption of methods and techniques represented (computer-assisted auditing technology, data exploration technology) by chartered accountants in Jordan, and the study found that corporate departments did not understand the importance of applying forensic accounting techniques in detecting and reducing profit management practices in financial statements.

2- Study (Jeweler, 2019) (The role of forensic accounting in disclosing profit management practices and increasing the reliability of financial reports) This study aims to identify the motives and methods and entrances to discover the practices of profit management, and to show the role of forensic accounting methods in disclosing the practice of profit management, and the study reached the commitment of the forensic accountant to apply the stages of forensic accounting to reveal the practices of managing profits, and that the application of the forensic accountant methods of interactive audit makes the accounting information disclosed neutral.

3- study (2020 , Ikechukwu et al) (The impact of forensic investigation techniques on the detection of professional fraud in the public sector: a study on the Ministry of Finance of the State of Anambra.)

Effect of Forensic Investigation Techniques in Detecting Occupational Fraud In The Public Sector: A Study Of Ministry Of Finance, Anambra State This study aimed to examine the impact of forensic investigation techniques in the detection of professional fraud in the public sector by discovering whether there are generally acceptable forensic investigative techniques to detect fraud in the public sector, examining the extent of the relationship between data mining technology and the detection of salary fraud in the public sector, and the study found that forensic investigation techniques are effective in detecting and monitoring professional fraud in the public sector, yet no adoption has been found The public sector is adopting forensic investigation technology, and forensic investigation techniques including data exploration (DM) and computer-assisted

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auditing techniques (CAATs) will significantly reduce fraud incidents committed in the public sector.

4- study (OYIER, 2013) (Impact of forensic accounting services on fraud detection and prevention among commercial banks in Kenya) **THE IMPACT OF FORENSIC ACCOUNTING SERVICES ON FRAUD DETECTION AND PREVENTION AMONG COMMERCIAL BANKS IN KENYA.** This study aimed to determine the impact of forensic accounting services on fraud prevention and detection between commercial banks, and to identify the most widespread types of fraud among commercial banks in Kenya and the study found that commercial banks in Kenya have adopted various forensic accounting practices and include support for litigation, fraud investigation, commercial advisory services and dispute resolution, one of the most important recommendations of this study is the need to review the organizational structure of the company in order to better align the business of forensic accounting services.

Cognitive foundations of research

First: The emergence of forensic accounting: Forensic accounting is a science different from traditional accounting that leads to obtaining facts through the use of procedures and audit methods that deal with legal and financial problems, so forensic accounting is the result of the integration between the legal framework and the accounting framework (Azadzade,2018:170). The first documented evidence of forensic accounting knowledge was in an advertisement in a daily newspaper in

Glasgow, Republic of Scotland, in 1824, when there were a number of cases of judges, courts, lawyers and accountants investigating fraudulent activities, yet they began to appear in the UNITED States of America and England in 1900, when articles providing guidance on expert testimony emerged. Biswas et al., (2013:100) believes that during 1800 a close relationship developed between accounting and the legal profession, and many modifications to the disclosure of financial statements can be attributed to corporate frauds in 1930, credited to Eliot Ness for the downfall of gangster Al Capone, but his case was based on his investigative work (Elmer yIre) An accountant with the Internal Revenue Service who ensured Capone's conviction for tax evasion may have been the first prominent forensic accountant in America. It is clear from the above that the real motives for the emergence and growth of forensic accounting are to meet the need of the judiciary of experts or investors who give their opinions on financial irregularities as well as to meet the need of investors, shareholders and lenders for correct and honest information and provide services to tax authorities and government regulators.

Second: The nature and concept of forensic accounting

There is no agreement between researchers and authors on the concept of forensic accounting, as the concept varies from author to author depending on the case in question, but all researchers and authors agree that the application of forensic accounting can be used to support legal proceedings in lawsuits (Shibli et al,2020:1). The American Institute of Chartered Chartered Accountants

(AICPA/2005) defines forensic accounting as that accounting that includes the application of certain skills related to accounting auditing, finance, quantitative methods, parts of the law, research and investigation skills for collecting, analyzing, evaluating evidence, explaining and reporting results. The Association of Certified Fraud Auditors defined forensic accounting as the use of skills in potential or real civil or forensic disputes, including GAAP in determining losses in profits, income, property or damages, internal control estimates, fraud and others involving the inclusion of accounting expertise in the legal system.

Third: Reasons for the emergence of forensic accountability

The important reasons for the growing demand for forensic accounting services are: Aksoy & Uzay.

1. Therapid economic development and limited internal and external audits have led to the demand for forensic accounting services to support performance levels in the courts.

The manner in which legal auditors were appointed by companies was some kind of collusion and pressure.

3. The existence of binding legislation weakens the importance of the role of the chartered accountant in supporting lawsuits.

Fourth: The skills of the forensic accountant: in order to do his work, the forensic accountant should obtain a professional certificate, as confirmed by a professional organization called the National Association of Certified Fraud Examiner, which was established in response to a greater focus on reducing

fraud and helping members detect and prevent fraud. He identified the requirements to be met in the forensic accountant Inati (education and training, advanced and continuous education in appropriate knowledge, a variety of experience in accounting and auditing, oral and written communication skills, practical business experience, diverse experience in forensic audit, ability to work in the team environment, people's skills and flexibility) There are skills to be available in the forensic accountant, including bassey, 2018:84 (ability to analyse conclusions, creative thinking skills, unregulated problem solving efficiency, investigative flexibility, analytical mastery including oral communication, specific legal knowledge, curiosity, organization (2010:100), (Dhar&Sarkar)

Fifth: Forensic accounting techniques

1- **Data exploration:** A set of computer-backed technologies designed to automatically excavate large amounts of data for new, hidden or unexpected information or patterns, data exploration techniques are classified in three ways, including (exploration, forecast models, variance analysis) (Shah,2014:36).

2. **Benford Act:** Frank Benford, the first electrical engineer to create the Penford Act and worked for the electricity company, claims that the sequence of numbers in general is not uniformly distributed, and Benford Law may not work well when the sample size is not as large as Ozcan,2019:1750.

3- **Relative Size Factor Theory: RSF** highlights all unusual fluctuations that may be directed from fraud or real errors, and is measured (RSF) as a ratio of the largest number to the second largest number of

the specified group, the relative size factor (RSF) of a subset is: the second largest number in the subgroup / Largest number in subgroup = RSF

It can be summarized that the relative size factor detects extreme values or unusual data that may be due to minor errors or scams (Bassey,2018:82).

4- Computer-assisted auditing technology: the practice of using computers to automate audits (CAATs), and computer software used by the auditor as part of the audit procedures to process data is important for checking the customer information system without relying on it, and data analysis provides many benefits in preventing and detecting fraud and evaluating financial information (Dutta,2018:1128). A set of big data is handled to process complex transactions and thus save time and improve efficiency (Dhar & Sarka, 2010:100).

5- Ratio analysis: Ratio analysis technology is one of the techniques used to detect fraud by calculating data analysis ratios for key digital fields, while the most used ratios (higher value to lowest value, higher value ratio for the second highest value, the ratio of the current year for the previous year (Albizri et al, 2019).

Sixth: The need for forensic accountability: As a result of the failure of the traditional audit system, the need for forensic accountability to detect fraud and other fraudulent activities has emerged, and because of the severe economic pressures that have led to many fraudulent activities in most companies, these major challenges have led to obstacles in developments resulting in the introduction of forensic accounting and its programme, The forensic accounting program is

designed to help the accountant develop a survey of both internal and external fraud and provide important information to deal with when discovered, as forensic accounting is a new and fast-growing accounting area similar to the bridge connecting the accounting system to the legal system (Claire & Jude, 2016:160). As a result of the spread of fraud and the need for special skills to detect such fraud, the need for forensic accountability has emerged, so it is important to train forensic accountants, and colleges and universities have an important role to play and there are a number of universities and colleges offering a course in forensic accounting, such as the University of Toronto, offering a diploma in forensic accounting (Ramaswamy,2007:34). Further complicating various businesses in the litigation environment has also led to the need for forensic accountability in forensic matters, corporate investigations, litigation support, insurance claims, and marital disputes (Mukoro et al., 2014:14).

Seventh: Forensic accounting stages: Forensic accounting goes through four basic stages : (Jeweler, 2019:64)

Phase 1: Diagnosing and planning the problem well

Phase II: Collection of evidence

Phase 3: Stability Evidence Assessment

Phase 4: Final reporting

Obstacles to the application of forensic accounting

First: The ingredients for the application of forensic accounting

The components of the application of forensic accounting are: (Dinger, 2020:240)

1- Scientific qualifications: Scientific qualifications are the possession of forensic accounting and official academic education.

2. Abuse of flexibility in the rules and accounting principles of the revenue management.

Mishandling of tangible and intangible assets.

Using creative accounting methods to mislead financial statements.

5- Misuse of the legal form of operations in order to hide the economic essence of them.

The success of the application of forensic accounting needs many of the necessary ingredients provided by the forensic accountant, most notably to have experience in the field of accounting, auditing and law, as the main task of the forensic accountant is to investigate fraud and the forensic accountant should have some basic knowledge in psychology in order to enhance his investigative ability (Rasmussen&Leauanae,2004:6). 2018) The success of the application of forensic accounting requires many elements that the forensic accountant should have, the most important of which is sufficient knowledge of laws and legislation in addition to forensic proceedings, including the following:

Training: Training processes contribute to the preparation and qualification of a generation of experts capable of preparing and submitting reports to arbitration tribunals charged with adjudicating

commercial disputes and providing evidence.

2- Knowledge skills and abilities: the ability to identify frauds from preliminary information, and provide sufficient experience in the ranking of evidence evidence, as well as the ability to identify the possible scheme of fraud.

3- Business assessment skills: The forensic accountant should have the ability to evaluate the business, in addition to the ability to conduct interviews as it is an effective way to collect evidence and information, whether written or oral.

Independence: The forensic accountant must be independent from an impartial point of view in the performance of his duties.

5- Environmental Ingredients: Shaaban,2015 :44) indicates that there is a set of environmental components for the application of forensic accounting:

Economic environment: The economic environment is a set of characteristics and elements of the economic system somewhere.

B. Laws and legislation: Laws refer to a set of legal rules issued by those responsible for the administration of society.

C- The prevailing culture is one of the main reasons for narrowing or widening the expectation gap, which is the main reason for the emergence of forensic accounting due to the widening gap resulting from the spread of fraud in financial statements.

Second: Obstacles to the application of forensic accounting

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There are many obstacles that can limit the application of forensic accountability in the Iraqi environment, the most important of which is: (Qambar, 6:2014)

Lack of resources and efforts to train and educate forensic accountants.

2- Different skills required in the forensic accountant from person to person.

The lack of training courses and professional organizations concerned with forensic accountants.

4- The absence of special legislation and laws governing the work of the forensic accountant and specifying the most important duties and requirements to be provided by the forensic accountant.

Ehioghiren believes that the application of forensic accounting faces many obstacles: the inability to operate more independently and effectively, the inability to gather acceptable information in a court of law, conflicting laws and regulatory standards, and the challenges facing the application of forensic accountability are the lack of admissibility and evidence consistent with evidentiary laws that are critical to success. Enofe, 2013:27) points out that the provision of forensic accounting services is expensive so many companies

cannot afford this service in detecting any irregularities or fraud in the company, in addition to bringing the case to court would be costly if required by expert testimony, so many companies prefer to settle cases out of court.

Practical Aspect

First: Study variables and analytical description of the study

The diagnosis of variable data (constraints) was described in its dimensions to know the responses of the sample members to the variable of obstacles in its dimensions, the questionnaire was distributed to the observers and auditors of the Federal Financial Supervisory Office and the special audit offices and academics specialized in the field of accounting and auditing in Iraqi universities, which included (10) A paragraph of the resolution paragraphs and the calculation of the computational medium, standard deviation and variation factor were calculated in order to interpret the results, and the study used the scale (Likert) (quintet that adopts upward weights (1,2,3,4,5) as shown in table (1-4) listed below:

Table (1.4) Metadata of the disabled variable

to	The ferry	I totally agree	agree	I agree to some extent	I don't agree	I don't quite agree	Average	Standard deviation	Variation coefficient	Relative importance
1	Lack of standards, legal legislation and approved guidelines governing the work of the forensic accountant.	54	33	14			4.57	1.987	43.5	2
			32.7	13.9						

2	Lack of interest in the forensic accountant by the competent authorities.	51	36	12	2		4.53	2.1	46.3	3
			35.6	11.9	2					
3	Lack of adequate support from trade unions for the forensic accounting profession.	41	45	13	1	1	4.43	2.211	49.9	6
			44.6	12.9	1	1				
4	Lack of interest from local trade unions in training and teaching courses for accountants to become qualified forensic accountants.	43	47	10	1		4.51	2.26	50.1	4
			46.5	9.9	1					
5	There are no clear penalties for creative accounting practitioners.	31	37	18	15		4.05	2.52	62.2	10
			36.6	17.8	14.9					
6	Applying forensic accounting takes a lot of time and effort.	26	40	29	5	1	4.07	2.56	62.9	9
			39.6	28.7	5	1				
7	Lack of awareness within the Iraqi environment of the importance of applying forensic accountability in resolving financial and commercial disputes.	35	49	13	4		4.38	2.59	59.1	7
			48.5	12.9	4					
8	The lack of practically and scientifically qualified staff to serve as forensic	39	38	16	6	2				
			37.6	15.8	5.9	2				

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	accountants limits the application of forensic accountability.									
9	There is no interest in establishing specialized training courses to train forensic accountants on how to combat corruption and financial fraud.	43	34	23	1		4.44	2.79	62.8	5
		42.6	33.7	22.8	1					
10	Lack of interest on the part of Iraqi universities in forensic accountability and inclusion in the faculty curriculum.	32	36	13			4.65	2.83	60.9	1
			35.6	12.9						
Overall average							4.16	0.565	13.5	

It is clear from the tables above to keep out the variable (obstacles) and were as follows :

We note through the table that shows the response of the sample members to the questions of the axis of obstacles, noting that most of the answers of the sample members were towards the approval of paragraphs where the best paragraph was paragraph (1) (lack of standards, legal legislation and approved guidelines governing the work of the forensic accountant) as it received the lowest variation factor and reached (43.5) this indicates the homogeneity and agreement of the sample members and was the computational medium of answers (34.57) (34.57) This indicates that the sample of the study indicates that there are no legal

criteria and legislation that assist and regulate the work of the forensic accountant, but it is not higher in the middle of my calculation between the paragraphs and the standard deviation has a value of no more than (1.987), which indicates that there is no significant dispersion between the answers of the sample members to their rate of answers, which put this best paragraph between the paragraphs of the axis as it received the least different factors.

We also find that paragraph (2) (lack of interest in the forensic accountant by the competent authorities) obtained the second place with the lowest difference factor and this indicates its importance to the answers of the sample members and has obtained the highest average calculation if it reaches

(4.53) as well as the standard deviation (1.2), which is also a small amount indicates the homogeneity of the answers of the sample members to this paragraph and their agreement that the forensic accountant does not receive the acceptable attention by the competent authorities, We also note the values of the computational medium for the rest of the paragraphs have exceeded the average standard performance (3), as well as that the value of the standard deviation did not increase from (2.8) and this indicates that the answers of the sample members and the difference of their opinions on the questions asked to them regarding the axis, and the overall average of the axis was the value of the factor of difference small at 14%) The overall average of the axis is also moving towards approval, indicating that all members of the study sample agree on the importance of this axis and the importance of its paragraphs.

Second: Natural distribution test

Table (2.4 Test results for disability variable)

to	The ferry	Kolmogorov-Smirnov test		
		Test Statistic	N	Sig.2 tailed
Q1	Lack of standards, legal legislation and approved guidelines governing the work of the forensic accountant.	54	33	14
Q2	Lack of interest in the forensic accountant by the competent authorities.	51	36	12
Q3	Lack of adequate support from trade unions for the forensic accounting profession.	41	45	13
Q4	Lack of interest from local trade unions in training and teaching courses for accountants to become qualified forensic accountants.	43	47	10
Q5	There are no clear penalties for creative accounting practitioners.	31	37	18
Q6	Applying forensic accounting takes a lot of time and effort.	26	40	29
Q7	Lack of awareness within the Iraqi environment of the importance of applying forensic accountability in resolving financial and commercial disputes.	35	49	13
Q8	The lack of practically and scientifically qualified staff to serve as forensic accountants limits the application of forensic accountability.	39	38	16
Q9	There is no interest in establishing specialized training courses to train forensic accountants on how to combat corruption and financial fraud.	43	34	23
Q10	Lack of interest on the part of Iraqi universities in forensic accountability and inclusion in the faculty curriculum.	52	36	16

Source: Researcher's Output (spss.v.23)

The most important statistical tests such as testing (t) and anova testing) and regression analysis are based on a basic requirement for implementation, which is the requirement of the distribution of data under study in nature, and therefore the distribution of data must be tested and on this basis the Kolmogorov-Smirnova test was used to see whether the distribution of data was normal or not (Sekara & Bougie,2010:337-338) Cooper

- Test the main hypothesis

The second hypothesis (there are constraints limiting the application of forensic accounting) thus showed the results of the data test for natural distribution shown in the table below that all sig values were higher than (0.05), which means accepting the hypothesis that the data are distributed in a natural distribution, i.e. that the variable of constraints its data is distributed naturally and all laboratory statistical tests can be performed on it.

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Third: Test (T) obstacles

The T test was used for a single sample to analyze the resolution paragraphs of the variable (obstructions) where the validity of the hypothesis was tested, which states

that there is no difference between the answers of the sample members to whether or not to approve these constraints and the results shown in the following table and in the following form have shown:

Table (3-4) results of the one sample test for each paragraph of the handicaps

to	Paragraph	T test value	N	ITSELF	The difference between the average and the hypothetical medium
1	Lack of standards, legal legislation and approved guidelines governing the work of the forensic accountant.	7.964	100	000	1.574
2	Lack of interest in the forensic accountant by the competent authorities	7.343	100	000	1.535
3	Lack of adequate support from trade unions for the forensic accounting profession	6.482	100	000	1.426
4	Lack of interest from local trade unions in training and teaching courses for accountants to become qualified forensic accountants.	6.720	100	000	1.515
5	Lack of clear penalties for creative accounting practitioners	4.180	100	000	1.050
6	Applying forensic accounting takes a lot of time and effort.	4.188	100	000	1.069
7	Lack of awareness within the Iraqi environment of the importance of applying forensic accountability in resolving financial and commercial disputes	5.329	100	000	1.376
8	Lack of practically and scientifically qualified staff to serve as forensic accountants limits the application of forensic accountability	4.719	100	000	1.297
9	There is no interest in establishing specialized training courses to train forensic accountants on how to combat corruption and financial fraud.	5.170	100	000	1.436
10	Lack of interest on the part of Iraqi universities in forensic accountability and inclusion in the faculty curriculum.	5.857	100	000	1.653

Source: Researcher's Output (spss.v.23)

We note through the table above that the results of a test indicate that there are differences of moral significance in the answers of the sample members to the constraints if there is a clear difference in favor of each paragraph of the axis for obstacles where the amount of difference

between the average axis over the hypothetical average is a positive amount and this means that all the answers for this axis were towards approval of all these paragraphs.

Conclusions

The lack of interest of professional organizations in forensic accounting.

Forensic accounting enhances the work of regulatory institutions, particularly the Integrity Commission and external audit offices.

3- The lack of standards, legal legislation and approved guidelines governing the work of the chartered accountant.

The forensic accountant should have scientific and practical qualification and extensive knowledge with regard to criminology, accounting practices and auditing.

5- One of the obstacles limiting the application of forensic accounting in the Iraqi environment is the lack of interest in them by corporate departments and the need to apply their techniques in detecting creative accounting practices.

Recommendations

Forensic accounting should be adopted as a new profession within the field of accounting and work to establish an institute or regulatory body for the issuance of licenses and standards that guide the work of the forensic accountant.

2- **The** need for specialized seminars and training courses to train forensic accountants on how to combat fraud and corruption.

3- **The** forensic accountant appointed should be scientifically and practically qualified through intensive courses in accounting, auditing, computer, law and psychology and have field experience by working in the state or private sectors.

4- Iraqi universities should add the vocabulary of forensic accounting in the vocabulary of the audit subject in which they are taught.

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