

2024

**УПРАВЛЕНИЕ И ОБРАЗОВАНИЕ**  
**MANAGEMENT AND EDUCATION**

КН. 1  
ТОМ  
20  
VOL.  
№1

**MANAGEMENT**

**УПРАВЛЕНИЕ**



**И ОБРАЗОВАНИЕ**

**AND EDUCATION**

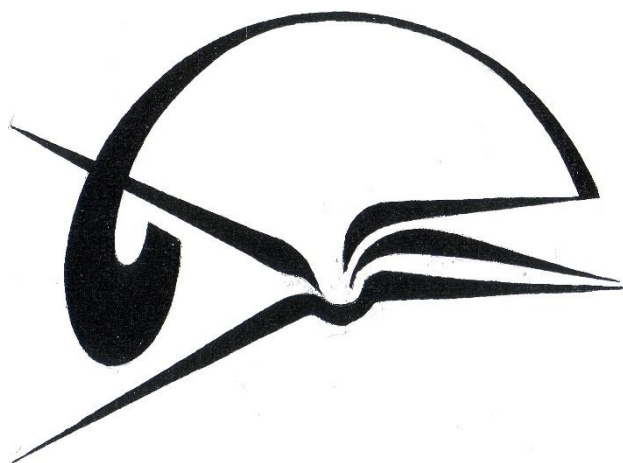
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**ACADEMIC  
JOURNAL**

**УПРАВЛЕНИЕ И  
ОБРАЗОВАНИЕ**

**MANAGEMENT AND  
EDUCATION**



**ИКОНОМИКА, ФИНАНСИ  
СЧЕТОВОДСТВО**

**ECONOMICS, FINANCE  
ACCOUNTING**

**УНИВЕРСИТЕТ  
“Проф. д-р Асен Златаров”, Бургас  
Том 20 (1) 2024**

**UNIVERSITY  
“Prof. Dr Assen Zlatarov”, Burgas  
Vol. 20 (1) 2024**



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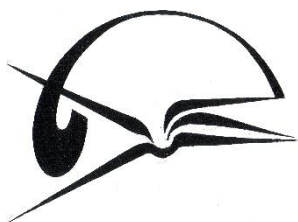
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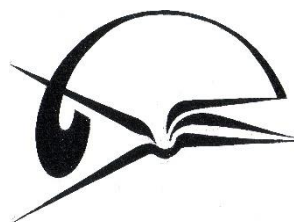
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ISSN 13126121

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ISSN 13126121

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## СЪДЕБНО-СЧЕТОВОДНАТА ЕКСПЕРТИЗА В РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА – СЪСТОЈАНИЕ И ПЕРСПЕКТИВИ

Благица Колева

### FORENSIC ACCOUNTING IN THE REPUBLIC OF NORTH MACEDONIA - STATUS AND PERSPECTIVES

Blagica Koleva

**ABSTRACT:** *Due to the deterioration of business culture in recent decades, due to constant changes in the legal and financial understanding of the economic situation and the success of companies, the number of unauthorized activities, commercial frauds, corrupt actions has increased. This is a new challenge for accountants. Accounting fraud, embezzlement and financial crime are an increasingly serious global problem. Inaccurate financial statements provide a misleading picture of a company's earnings and financial position. Decisions made by investors and other users of financial statements based on inaccurate financial information cause enormous harm to users of the information as well as to the general public. Therefore, it is in the interest of the entire financial public that the information presented in the financial statements show the true picture of the financial situation of the company. For this purpose, forensic accounting deals with the detection of fraud within a company. This type of accounting involves an investigation of the way the accounts were kept and how the financial statements were made in order to prove or dispel suspicions of possible fraud. The introduction of forensic accounting as a profession is an effective measure not only for the detection of fraud, errors, manipulations and criminal acts in financial statements, but also for the estimated level of damage to the company on that basis. The subject of this paper is the exact determination of forensic accounting in the case of financial fraud. The purpose of the paper is to give an idea of the work of forensic accounting in financial investigations which has everything and significance in the detection of false financial reporting and financial fraud in financial statements.*

**Key words:** forensic accounting, forensic accountant, financial reporting and corporate governance.

#### Introduction

The world economy is facing an increasingly larger number of financial frauds and stock exchange manipulations, which threaten the international, economic and financial environment of every country. The recent global economic crisis and other financial crises, the large number of financial scandals, the huge losses of investors which are mostly caused by the presentation of false financial statements, have significantly damaged the confidence of investors in financial and accounting systems and the relevance of the financial statements of the companies. Real financial reporting is compilation and presentation of financial statements in accordance with the prescribed frameworks for financial reporting, in accordance with the principles of proper bookkeeping, accounting regulations and standards, without materially significant errors.

Creative accounting includes all actions and procedures used in order to manipulate data in financial statements, false reporting, non-compliance with accounting principles, as well as using information asymmetry to provide greater value to stakeholders than the actual truth. The accounting profession as a whole, aware that it is not possible to completely prevent the preparation and publication of misleading financial statements, considers it necessary to detect, investigate and sanction all fraudulent actions that occur in the financial reporting process. For this purpose, a new branch of the accounting profession is emerging through the appearance of certified fraud examiners, or namely *forensic accountants*.

The role of forensic accounting, which is done in order to prevent the presentation of manipulative actions and to influence better financial reporting and more efficient decision-making in business operations, is a topic that is



current today, but also insufficiently developed and studied in our field. The development of forensic accounting in the RSM is inevitable for several reasons, among which is the lack of special knowledge and experience of external and internal auditors, tax auditors, inspectors and accountants in investigations of criminal and other illegal acts and expert opinion on legal, business and other needs. The purpose of forensic accounting is to detect and prevent financial fraud and other kind of business financial fraud, and to investigate the reliability of various business entities associated with such behavior.

It is obvious that the need for forensic accountants will increase and their expertise will be necessary in the future. But it is also necessary to understand their scope of work, to determine the importance and necessity of their application for the preservation of corporate governance and smooth functioning of the economy. In order to establish quality corporate governance in the RSM, it is very important to raise the awareness of all participants about the importance of corporate governance for the growth and development of the economy. The establishment of quality corporate governance allows companies easier access to external sources of financing, which leads to increased investments, creation of new jobs and, in general, to the growth of economic activities.

Non-routineness, innovation, interdisciplinarity, and a high level of professionalism will be required from accountants specializing in this activity. They will also have to deepen their interdisciplinary knowledge - business economics, law, accounting and auditing, as well as criminal law and forensics.

### **Concept, origin and development of forensic accounting.**

The precursor to forensic accounting can be found in 19th century Spain in the writings of Pedro Antonio de Alarcón, who described a story about pumpkins and tomatoes. Forensic accounting, has its roots as far back as 1817 in the case of Meyer v. Sefton, where an accountant was required to value an estate in a bankruptcy case. Seven years after the Canadian case, accountant James McClelland started working in Glasgow (Glasgow, Scotland) when he issued a circular letter promoting various typical forensic services. (CCH Group, 2009). It is assumed that the name "forensic accounting" was first used by Maurice E. Peloubet in 1946 in his article "Forensic Ac-

counting: Its Place in Today's Economy". The first book on forensic accounting was written by Francis C. Dykeman in 1982.

Auditors lack knowledge in the field of criminal investigation, legal rules, and representatives of the states, responsible for taxes and contributions, lack in-depth knowledge of management and accounting, while management usually lacks all of the aforementioned knowledge. For this reason, for more than two decades, and especially in recent years, forensic investigators or forensic accountants have been engaged more and more to detect fraud in financial statements. Regardless of whether they are hired by management, the owner, or other users of financial statements, forensic accountants are tasked with investigating and documenting fraudulent or inaccurate materially significant information.

In literature, there is no single definition of forensic accounting. Of the many definitions found in literature dealing with forensic accounting, the most complete would be the one given by ACFE - Association of Certified Fraud Examiners: "*Forensic accounting is the use of professional accounting skills to address potential or actual civil or criminal litigation.*" Forensic accountants combine their accounting knowledge with investigative skills, using this unique combination in support of accounting investigation disputes. They also assist lawyers, courts, regulatory bodies, agencies such as the Anti-Corruption Agency, the Association of Certified Fraud Examiners.

Considering that forensic accounting is a broad term, we can divide it into two basic areas:

1. *Investigative accounting* – which aims to identify fraud
2. *Judicial support* – which aims to provide professional services when certain actions have already been identified and services in court processes.

Forensic accounting can be preventive and curative. The purpose of preventive work is to prevent the occurrence of illegal economic and financial actions. In the curative, there are already phenomena that indicate illegal actions. A forensic accountant should review and evaluate such actions, provide an independent and impartial opinion, and provide evidence of criminal actions.

## **Purpose and Application of Forensic Accounting**

The purpose of forensic accounting is to improve the process of financial reporting in terms of objectivity and reliability. Forensic accounting should not only reveal a crime, but also assess the extent of damage done to the company on that basis.

Forensic accounting first developed for the needs of the courts, although more recently the development of commercial forensic accounting has been expressed with the primary role of detecting and preventing fraud, finding evidence of fraud, as well as assessing the actual state and results of the reporting entity. The role of forensic accounting is also reflected in criminal matters, because if criminal acts occur, it implies that accountants and auditors are involved in the classification and evaluation of financial transactions that at the time appear to be irregular, such as ill-gotten gains from criminal activities from suppliers and customers etc. The importance is also reflected in insurance-based claims and in the government sector, where forensic accountants can provide assistance as they comply with legal regulations.

Forensic accountants use a variety of methods and procedures to detect fraud and criminal activity, primarily analytical procedures. The goal of analytical procedures is to get to the core of the problem and examine in detail why and how criminal acts occurred.

There are three main objectives of analytical procedures. The first objective is that preliminary analytical procedures are used to find out the level of risk of criminal acts, the second objective of independent analytical procedures is used to obtain evidence and determine the veracity of information, documents, calculations and records. The last objective refers to the last analytical procedure whose goal is making a final conclusion about the anomalies in the financial statements.

In the research process, forensic accountants use two acceptable approaches to detect fraud in financial statements: deductive approach and inductive approach. In the deductive approach, one starts from general analyzes and moves to specific details. The deductive approach in forensic accounting is considered to be quite a simple and economical approach. Sample analysis and digital analysis are inherent in the deductive approach and are applied in situations where there are no clear signs of fraud on certain spe-

cific items and the warning signs of fraud are investigated. Therefore, the deductive approach is used in all cases when a preventive fraud analysis is made or when there is a doubt that frauds are possible, but there are no clear signs in which area they are present. The deductive approach uses relationship analysis, Beneish's analysis, Benford's law, Altman's models, the Bex model, the FEFQM model, the general forensic analysis program and similar models.

Benford's law is a tool used in detecting fraud and fraudulent transactions and its use has expanded even with the development of IT technology. After the problem with the correctness of the financial statements came to light, it became clear that there is no appropriate regulation until the International Accounting and Auditing Standards appeared, which our country undertook to respect and apply, and since then it is easier to monitor the operations of companies and their subsidiary companies, however, the standards alone cannot regulate all segments in accounting and auditing and of course the scope for embezzlement and fraud, and this is where Benford's law came into play in detecting those frauds.

In the inductive approach, one starts from specific experiences on which items fraud most often appears. Therefore, those items are investigated first so that conclusions can be drawn as to whether there is a significant risk of fraud. Accordingly, the forensic accountant starts from certain items and cases and then proceeds to general conclusions. The inductive approach, as a rule, is applied when there are expressed doubts and warnings that certain items in the financial report are being manipulated.

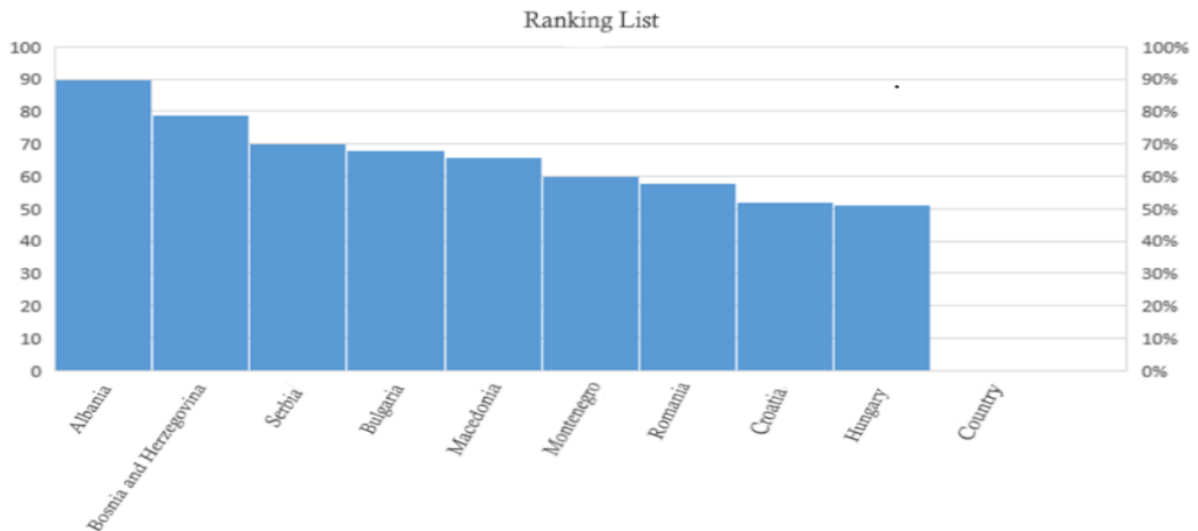
The prevention of fraud in business operations can best be created if a corporate culture of business operations is established in the enterprise, which is based on honest work, morality and alignment of the realization of common goals. If the management of the enterprise is positioned in such a way and if it establishes such a business policy based on positive, moral and ethical codes of conduct, then most employees will have to respect and adhere to such principles in the work. Otherwise, the violation of such rules will be followed by an adequate punishment by the management of the enterprise. People make different decisions in similar ethical situations depending on the reached level of cognitive moral development.

## Forensic accounting in RS Macedonia

Financial fraud has a long history of existence in all economies around the world. Any form of financial manipulation leads to a more difficult struggle with the modern challenges that economies face, so preventing financial fraud and manipulation is one of the strategic objectives for building a healthy economy. However, it is not possible to completely eradicate financial frauds, but it is possible with good preventive measures and a fair system of punishment for the perpetrators, to affect the reduced frequency of their occurrence. For this purpose, the most important role is played by forensic accounting, which

should carry out retrospective control of financial data in order to detect omissions and frauds, and in order to ensure the confidentiality and reliability of financial reports.

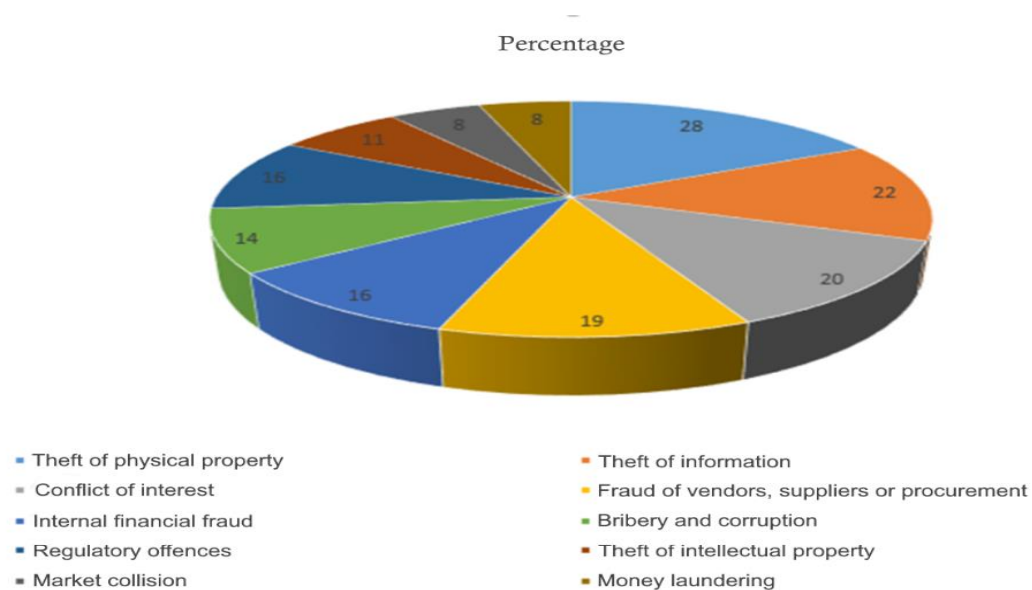
The Republic of Macedonia ranks high in comparison to neighboring countries in terms of corruption and financial fraud. The most common financial frauds are those of theft of information or property, not less often bribery and corruption. Little is known and written about forensic accounting in the Republic of Macedonia, so the need for this kind of research fully justifies the production.



**Graph 1.** Ranking list of countries in the region in terms of financial crime

From the graph, it can be seen that Macedonia ranks 66th in the world, that is, in the region, it is somewhere in the middle after Albania, Bosnia,

Serbia and Bulgaria, where the financial crime discovered with the help of forensic accounting is the highest.



**Graph 2.** Percentage based on the type of fraud

Graph 2 shows that the most common types of frauds are related to theft of real estate and information. The percentage of internal financial fraud, as well as bribery and corruption, is also high.

**Empirical research**

The purpose of the conducted research is to collect information about the importance of developing forensic accounting, with the aim of more efficient financial reporting and raising the financial performance of companies by rejecting unreliable, inaccurate and uncertified accounting information and strengthening interdisciplinary competences and judgment based on objective

facts. The information was obtained as a result of empirical research with a survey questionnaire. The survey includes 100 accounting companies from the Republic of North Macedonia as respondents.

**The first question is:**

*Are you familiar with the concept of forensic accounting?*

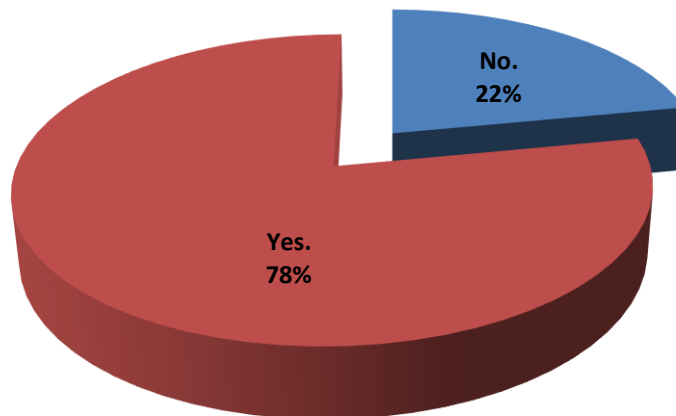
**Answers offered:**

- Yes
- No
- 
- 
- .

The obtained results from the surveyed respondents are shown in tabular and graphical form.

<b>Question Asked:</b> <i>Are you familiar with the concept of forensic accounting?</i>	
<b>Answers provided</b>	
1. Yes	2. No
<b>Accountants' individual responses</b>	
<b>78</b>	<b>22</b>

**Table 1.** Presentation of the responses to the first question



**Graph 3.** Overview of the responses to familiarity with the concept of forensic accounting

According to the presented data from the research results, 78% of the respondents are familiar with the concept of forensic accounting, while 22% of the respondents have not encountered the mentioned term. The confirmation by the majority that they understand the concept of forensic accounting indicates that this area is not unfamiliar.

**The second question is:** *Does your company have a forensic accounting system in place?*

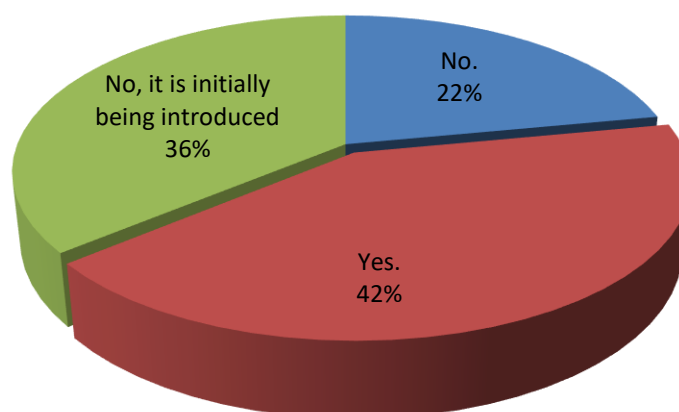
**Answers offered:**

- Yes.
- No, it is initially being introduced.
- No.

The obtained results from the surveyed respondents are shown in tabular and graphical form.

<b>Question Asked:</b> <i>Does your company have a forensic accounting system in place?</i>		
<b>Answers offered</b>		
1.Yes.	2. No, it is initially being introduced.	3.No.
<b>Accountants' individual responses</b>		
<b>42</b>	<b>36</b>	<b>22</b>

**Table 2.** Presentation of the answers to the second question



**Graph 4.** Application of the forensic accounting

The data presented also confirms that the system of forensic accounting is not sufficiently established by the companies. Of the respondents, 42% confirmed that they have established a system of forensic accounting, while 36% of the respondents are employed in companies where activities for the introduction of forensic accounting have been started. And 22% did not take any actions to establish a forensic accounting system.

**Third question is:** *Is there a need to implement forensic accounting in companies?*

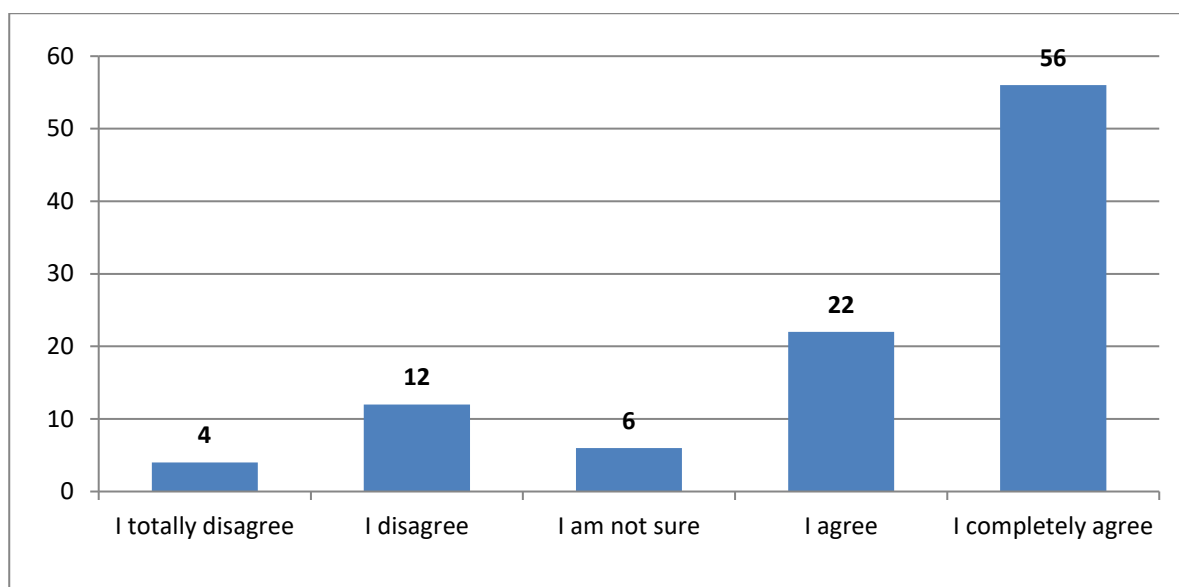
**Answers provided:**

- I totally disagree.
- I disagree.
- I'm not sure.
- I agree.
- I completely agree.

The obtained results from the surveyed respondents are shown in tabular and graphical form.

<b>Asked Question:</b> <i>Is there a need to implement forensic accounting in companies?</i>				
<b>Answers offered</b>				
1. I totally disagree.	2. I disagree.	3. I am not sure.	4. I agree.	5. I completely agree.
<b>Accountants' individual responses</b>				
<b>4</b>	<b>12</b>	<b>6</b>	<b>22</b>	<b>56</b>

**Table 3.** Presentation of the responses to the third question



**Graph 5.** Presentation of the answers to the third question

Of the respondents, 6% are not sure if there is a need to implement forensic accounting in the companies they are engaged in, while 12% of the respondents disagree for the need to implement forensic accounting in the companies, and 4% totally disagree with the stated need for introduction in the company. A greater number of the respondents, 22% agree that the field of forensic accounting should be implemented in the work of companies, and 56% completely agree with the adoption of forensic accounting in the work of companies.

### Conclusion

Financial fraud has a long history of existence in all economies around the world. Any form of financial manipulation leads to a more difficult struggle with the modern challenges that economies face, so preventing financial fraud and manipulation is one of the strategic objectives for building a healthy economy. However, it is not possible to completely eradicate financial frauds, but it is possible with good preventive measures and a fair system of punishment for the perpetrators, to influence the reduced frequency of their occurrence. For this purpose, the most important role is played by forensic accounting, which should carry out retrospective control of financial data in order to detect omissions and frauds, and in order to ensure the confidentiality and reliability of financial reports.

Criminal activities in forensic accounting have existed for a long time, but as a science, forensic accounting is still considered to be a new science. People who deal with criminal ac-

tivities are called criminal auditors and people who deal with forensic accounting are called forensic accountants. In order to become an auditor and accountant of these actions, certain skills and knowledge are needed, which exceed the skills of an external auditor.

Forensic accounting is an investigative and analytical skill with the goal of resolving financial issues in a way that is consistent with the standards required by the courts. It is important to emphasize that forensic accounting is not limited to conducting financial investigations that result in prosecution; however, if that is the purpose, the investigation and analysis must meet the standards required by the jurisdiction courts.

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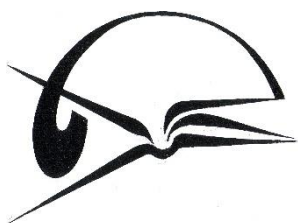
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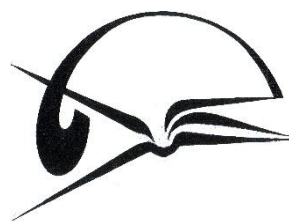


## **УПРАВЛЕНИЕ И ОБРАЗОВАНИЕ**

**Технически редактор**  
Иван Димитров

**Художник на корицата**  
Красимир Николов

**Издателство**  
Университет „Проф. д-р Асен Златаров”  
**Формат – 206 / 290**



## **MANAGEMENT AND EDUCATION**

**Technical Editor**  
Ivan Dimitrov

**Cover Design**  
Krasimir Nikolov

**House Press**  
Prof. Dr Assen Zlatarov University  
**Format – 206 / 290**