

## **The availability of forensic accounting standards in the Iraqi accounting profession an exploratory study in Erbil & Dohuk governorate**

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### **Abstract**

The research aims to find how to develop the forensic accounting profession in Iraq. Because Iraq's passing through political events and changes in the system of governance that greatly affected all areas of life, the economic field has a more significant share of changes as a result of the absence of law, which shows a need necessary for the role of an experienced forensic accountant to assist them in collecting evidence and preparing the required information to forensic authorities to resolve disputes of a financial nature. For achieving research goal, the appropriate descriptive and analytical approach was followed, and a questionnaire was designed as a tool for collecting data from forensic accountants in the governorates of Erbil and Dohuk. To test the research hypotheses, a statistical scale was used to analyze the data and reach the T-test results using the statistical program SPSS. The researchers reached the following recommendations, the development of the forensic accounting profession needs support from the government side by imposing on the forensic authorities to involve the forensic accountant in legal cases of a financial nature in the courts. The imposition of laws helps support the profession, pay attention to it and develop it. The Accountants and Auditors Syndicate should develop technical expertise in writing reports to legal entities by forensic accountants through development courses for them. Also, one of the critical points in developing the abilities and skills of communication with others.

**Keywords:** Accounting Forensic, Accounting Standards, Accounting Profession

### **Research methodology**

#### ***Research problem***

The social and economic developments that led to the emergence of many commercial and financial dealings between different parties in the financial and administrative fields, from which many forensic problems of a financial nature emerged, as here the necessity of having people with financial and accounting experience in addition to having competencies and skills in different forensic cases emerged. Which result for the need of Forensic Accountant to solve problems of forensic disputes as an accounting expert has the ability of analyzing data of financial statements. And has experience in the field of fraud, and the ways of committing it. This studies also addressing skills, standards and qualifications required for Forensic Accountant.

## Research hypotheses

The study come up with the hypotheses that Iraqi forensic accountants are not familiar with the required standards for forensic accountant. At the time of the subsense of both required academic qualification and experience of forensic accounting.

## Research Objectives

The study objective is highlighting the required skills, qualities, and experience of forensic accounting. Also, the need of setting the required standards for forensic accounting profession through taking examples of standards set in developed countries. Beside of the above, this study focuses on the required scientific and practical qualifications in the forensic accounting profession.

## Research method and Data analysis

The researcher used a questionnaire to collect data or information that helps verify the research hypotheses. A statistical program from SPSS was used to analyze the data, where the study community consists Forensic accountants in Erbil & Duhok governments.

## Study Population

The spatial boundaries include a study of the reality of forensic accounting by taking samples from the forensic accountant in Erbil and Duhok Governorates

Time limits this study was conducted in the year 2021.

## Literature Review

### *Definition of forensic accounting*

The weakness of the audit profession and the failure to perform its role of auditing as an independent body in developing countries stems from several reasons, including the lack of a strong financial and accounting system on the one hand, and the lack of awareness of the rank importance of external audit, on the other hand. The business environment has to find an alternative to it in order to help solve financial problems and disputes in the courts, which is forensic accounting, which came due to the existence of a vacuum in the external audit process. (Lutfi ,2014,7)

forensic accounting can be labelled as the use of audit and investigation technical to study financial statements in preparation for their use in a court of law, in a way that contributes to achieving the public interest (Kristen 2014, 4). From the definition, it can be said that forensic accounting combines many sciences in one person to access the necessary information and to resolve disputes and legal problems of a financial nature, she/he must have knowledge of both accounting and auditing sciences, data analysis, in order to achieve facts in a most accurate way possible.

Forensic accountability has many goals, the most important of which are:( Ibrahim,6-7)

1. Gathering sufficient evidence and preparing a sufficient report that includes a neutral professional technical opinion to help support the lawsuits.
2. Preparing forensic accountants who have knowledge, experience, and skills in accounting and auditing, and investigative skills in the light of legal knowledge, to be qualified forensic accountants to contribute to supporting lawsuits and assisting the judiciary in establishing the truth and achieving justice.
3. Protecting public funds from fraud and misuse, and contributing to raising the efficiency and success of the purpose of the external audit occupation
4. Assessing the damages resulting from the abandonment of the external auditor.
5. Discovering the embezzlement, determining its quantity and the criminal measures to be taken in respect of it.
6. Gathering evidence in criminal cases.
7. Calculating the value of assets in divorce cases disputes.

One of the primary objectives of forensic accounting is to increase confidence in financial statements, accounting information and the accounting and auditing profession among the public of users of financial statements and accounting information by detecting, preventing and deterring fraud, in addition to providing a certificate of experience in court, assisting the judiciary in cases of economic nature, and assisting in tracking embezzled assets. Settling disputes of a financial nature before trial through mediation and arbitration, providing advisory services in financial and economic disputes to the parties to the dispute, assisting in settling tax disputes, assisting in settling insurance disputes, and evaluating economic business activities. As main role of and although forensic accounting is to evaluate, understand, recap, and present compound financial and business in a manner, is being part of the investigation and analysis of financial evidence (Owojori, 2009: 184).

### ***Forensic Accountant Skills***

Skills is a set of special knowledge, practice, and abilities that a person must have in order to be able to achieve a precise job, in addition to those related to performance in the task of evaluating fraud risks in the business environment. (Popoola, Oluwatosin,7,2014)

Al-Sisi believes that it is necessary for a forensic accountant to have the following skills (Al Sisi, 47, 2006), (Mahmud, 2012,335)

- 1- The need for forensic accountants to have significant accounting, integrated experience in auditing, and how to control fraud and manage the risks associated with it within the framework of a fundamental understanding of the basics of the legal environment and original skills.
- 2- The need for the forensic accountant to have distinction, high experience, ability to persuade, effective communication skill, proficiency in conducting investigations, deep understanding of accounting operations, ability to argue, analyze, evaluate and support cases, and the necessity of joining training courses and specialized programs and obtaining a certificate of professional experience approved by recognized bodies.
- 3- Forensic accounting methods are represented in interactive auditing, legislative auditing, reviewing compliance with laws, provisions and legislation, conducting investigations and the diagnostic tool, and applying these methods will affect the planning of the external audit process and thus increase its efficiency and effectiveness and reassure the users of financial statements.
- 4- Forensic accountants should know the concepts, procedures, and legal rules and can determine the legal form and substance when dealing with a case. Legal undertakings usually require analysis, interpretation, summarization, and presentation of complex

issues related to financial and business matters in a way that is understandable and adequately supported.

**Characteristics of a forensic accountant**

The characteristics of effective forensic accounting are the following: (Babaker, 7, 2015)

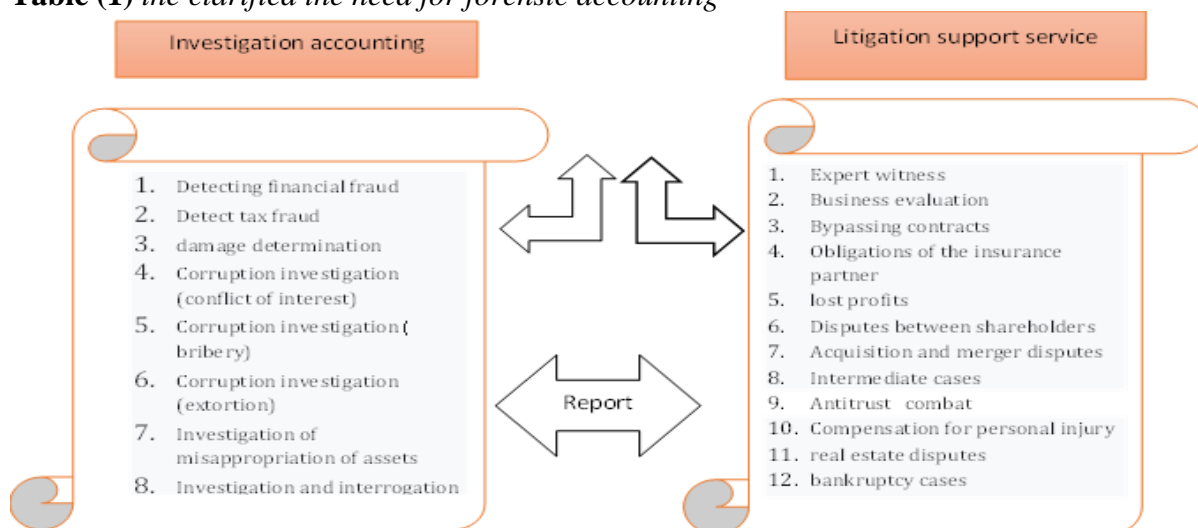
- 1- Education and training.
- 2- Continuing and advanced education in the appropriate disciplines.
- 3- Diversified experience in the field of accounting, auditing, and law.
- 4- Oral and written communication skills.
- 5- Practical experience in the field of business.
- 6- The ability to work in a team environment.
- 7- Human skills and flexibility.

**Need for forensic accounting**

Forensic accounting derives its importance from the following factors: (Masoud, & Saud. (2015) 43), (Bhasin, 2007,102):

1. One of the essential areas has opportunities to gather the needs of the future and to be decided the characteristics and skills required in the forensic accountant.
2. It epitomizes integration between accounting and law to work together to deliver more detailed realization and is more correlated to the litigation, which makes the forensic accountant a forensic advisor at a high level.
3. It Searches in the previous and goes beyond statistics, and keeps the door open for additional research.
4. It helps to prepare a forensic accountant with a high level of experience and qualification who submits a report on the task assigned to him/her, supported by sufficient legal indication that helps the courts in establishing the truth and achieving righteousness.
5. It engages to increase the productivity and usefulness of external auditing, increasing trust in the accounting and auditing profession, and detecting fraud in the financial statements.

**Table (1) the clarified the need for forensic accounting**



(Alawad & Aljabori, 4, 2018)

### ***Forensic accounting standards and their professional organizations***

The world has recently witnessed many important events related to the field of business, which affected the business environment in general and the accounting and auditing profession in particular, as a result of the financial collapse of many major international companies, and the involvement of some major auditing companies in these collapses, as happened to Arthur Anderson company in the early 2000s, which affected the reputation of accounting and confidence in the audit profession, which prompted the growth of forensic accounting as a occupation by a group of professional organizations specialized in accounting, especially in the United States, Canada and Australia to confront crimes of fraud and financial corruption, the profession organizations and the professional standards issued by them are measures of development for any profession, because professional organizations work to preserve the profession and the public interest and the interests of the profession's practitioners by issuing standards regulating the profession, determining the skills, experience and educational level of practitioners, and the behavioral rules that practitioners must abide by the profession, and the preservation of the profession's reputation by maintaining the reputation and qualification of the profession's practitioners, solving the problems that arise between the profession's practitioners, preparing continuing education programs to raise the level of the profession's practitioners, preparing seminars and scientific conferences, and preparing studies specialized in the fields of the profession. (Dr. Youssef et al., 4-5)

### ***American Standards***

Forensic accounting standards in the USA include applicable court laws, Accounting Standards issued by the (SEC) for companies whose securities are switched on the stock exchanges in the USA such as the New York Stock Exchange, and the Securities Exchange Commission authorized the (FASB) to issue financial accounting standards, noting that financial accounting standards are not considered among the laws (Gray & College, 2008, 115).

In the USA there are standards issued by the (ACFE), in addition to standards issued by the (AICPA) are more detailed than the ACFE Standards but are indicative and non-binding. 1-1- Professional Standards for Certified Fraud Examiners issued by the (ACFE). Certified Fraud Examiners (CFE) Code of Professional Standards

The (ACFE) issued the Professional Standards for Certified Fraud Examiners in 2008, which are mandatory for application by all ACFE members, and are available on the association's website at [www.acfe.com](http://www.acfe.com) (CFE code, 2008, 20)

#### **Application of the Standard Application of Code:**

All members of the (ACFE) are obligatory to adhere to the professional standards of Certified Fraud Examiners, and members of the Association should always attempt to adhere to the standards unless they conflict with laws or court procedures (CFE) to accredited members.

### ***Standards of Professional Conduct (www.acfe.com (CFE code, 2008, 20)***

#### ***Integrity and Objectivity***

- 1 Accredited fraud examiners must act with honor, and it is known that public trust is linked to integrity. Accredited fraud examiners must not sacrifice integrity for the benefit of the client, the business owner or the public interest.
- 2 Accredited fraud examiners must verify that there is no actual or probable conflict of interest before accepting the fraud examination, and they must disclose any actual or possible conflict of interest with the consumers expected to be retained or their companies.

- 3 Qualified fraud assessors must continue detachment to disclaim their qualified tasks within the appointment domain.
- 4 Accredited Fraud Examiners shall not undertake any defective actions of the Association of Accredited Fraud Examiners or its involvement, and they shall always act in the best interest of the professional character.
- 5 Accredited fraud examiners must not give a false statement with prior knowledge when giving testimony after taking oath in court or additional argument determination venues and must conform with the legal instructions of courts or other argument resolution bodies, and accredited fraud examiners must not obligate illegal acts or urging others to do so.

### ***Professionalism***

- 1 Expert Scheme Inspectors must be qualified and must not accept projects for which they are not qualified. In some circumstances, Certified Fraud Examiners can meet the requirements for professionalism by consulting or referring professionals in those fields.
- 2 Accredited Fraud Examiners must keep the minimum continuing professional level of education program requested by ACFE, ACFE members must adhere to standardized education skill and experience throughout the period of continuing professional practice, and accredited fraud examiners must continuously maintain their competence and their effectiveness in providing their specialized services.

### ***Professional care required***

1. Fraud examiners must exercise professional care in the performance of their services, as professionalism requires a certified fraud examiner's vigilance, critical analysis, and professional skepticism to clear his professional responsibilities.
2. The assumptions of the approved fraud examiner must be supported by appropriate, worthy and sufficient evidence.
3. They should be sufficiently planned. The fraud examination act monitoring process should be planned from the beginning to the end, including the development of strategies, objectives, and service performance.
- A. Certified fraud examiners must adequately supervise the work performed by the assistants and other professionals working with them, As the level of supervision depends on the entanglement of the work and the experiences( skills) of the assistants or other specialists.

### ***Understanding with the client or the employer***

1. Accredited fraud examiners at the beginning of the fraud examination process must understand with the clients or the business owner about the scope and limitations of the fraud examination process and specify the responsibilities of all parties.
2. Accredited fraud examiners must reach a new understanding with their clients or employer when a significant change occurs in the scope or limitations of the fraud examination process or the responsibilities of the parties.

### ***Contacting the client or the employer***

Certified fraud examiners must inform the client or business owner of their significant findings during the fraud examination process.

### ***Exclusiveness***

Fraud examiners must not reveal any kind of exclusiveness information obtained while performing a fraud examination to any party without the previous express authorization

of a binding authority or court order investigations as long as these organizations are bound by privacy restrictions.

## **Examination Standards**

### ***Fraud Examination***

1. *The examination of fraud must be legally accessed, professionally, and in a comprehensive manner, and their objective should be to obtain complete, reliable and appropriate evidence and information.*
2. Certified Fraud Examiners should at the beginning of the fraud examination process proceed with the prediction and priority area, and then continue to re-evaluate these predictions and priorities during the examination process. Accredited examination examiners are also required to maintain their competence in the fraud examination process.
3. Must they be alert to the opportunity that the information they obtain is conjecture, incomprehensible opinions, and biased by witnesses and others, and fraud examiners must reflect both acquittal and convicting evidence.

### ***Evidence***

- 1 Fraud examiners shall effort to start effective control and administrative measures to preserve the documents, data, and other evidence that they obtain during the examination process. They shall also maintain the integrity of appropriate materials and evidence and be aware of the importance of maintaining the sequence in the original data. Having and arranging appropriate materials and evidence.
- 2 The results of their work may vary according to the circumstances of each examination, and the volume of documents should be subject to the results of the fraud examination process according to the needs and goals of the client or business owner.

## **Criteria of Reporting**

### ***general***

The report may be written or oral, with sworn testimony and/or skillful witness testimony. The report may take many dissimilar forms. There is no specific format for a Certified Fraud Examiner report, but it should not be misleading.

### ***Content of Report***

The examiners reports shall be based on evidence that shall be adequate and appropriate to support the proofs, decisions, opinions and/or references relating to the examination. The report shall be limited to the focus of the research, principles and methodologies of the member's field of knowledge, skill, experience, and exercise or teach him.

### ***Australian Standards***

The Australian Professional Accounting Standards Board issued the Australian Forensic Accounting Standards (APS11) in the year 2008 AD, and the Board amended these standards with the standards (APES215) which are more detailed than the previous standards : (APES215 Code, 2012, P1-26) .[www.apesb.org.au](http://www.apesb.org.au)

Professional and Ethical Accounting Standards Board, Forensic Accounting Services 215.

APES 215 Forensic Accounting Services. (APESB) issued the Forensic Accounting Services Standards 215 in the year 2012 AD, and they were effective in January 2013 AD, and they

are available on the Board's website at [www.apesb.org.au](http://www.apesb.org.au). (APES215) Scope and Application. The Professional and Ethical Accounting Standards Board issued the professional standard APES215 for forensic accounting services, and this applies to the engagements or tasks that start working on or after January 2013 and allows the application of this standard before this date.

APES215 standard sets for members the standards of quality and ethics in forensic accounting services, and in applying this standard to members not to violate their professional duties or any applicable binding laws.

Members of the profession in Australia must comply with the requirements of APES215 when providing forensic accounting services.

Members of the profession outside Australia must comply with the requirements of APES215 to the extent that this does not prevent them from meeting the detailed requirements of local laws or professional regulations.

If the professional service that has been started to be provided is not a forensic accounting service, and then turned into a forensic accounting service, the member must fulfil with the requirements of this standard from the date of this transformation and thereafter.

If the member proceeds with the forensic accounting service, with the exception of the professional eyewitness service, and the service is subsequently transferred to the expert witness service, the member must comply with the requirements of Section (5) of this Standard (Expert witness services) from that date and thereafter.

Members shall abide by appropriate qualified standards and guidance notes when providing professional services, and all members shall abide by the basic principles of the APES110 Standard of Professional Ethics for Accountants.

The Standard is not intended to diminish any liability imposed by law or regulation.

All references to qualified standards, guidance notes and regulation refer to improvements in these clauses from time to time.

In applying the requirements of the APES250 standard, members must not only abide by the literal meaning of the standard, but also abide by the spirit of the standard, and the APES110 Professional Ethics Standard for Accountants.

A member who working as a forensic accountants must obey with Part 100 of the following Standard for Basic Principles and the Laws Governing Forensic Accounting.

- A. Public Interest.
- B. independence.
- C. Professionalism and Due Care.
- D. Secrecy.
- E. Expert Witness Services.
- F. The Report of Expert Witness.
- G. Quality Control.

***Professional organizations interested in forensic accounting***

Forensic accounting is an old field of accounting, as the term forensic accounting has been used since 1946 AD by Maurice Bloupt, but forensic accounting has not been given  
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attention even in developed countries until recently, especially after major economic collapses occurred in the world due to fraud and the involvement of some of the major accounting firms in the world in these collapses, which weakened the confidence of the investors and users in the accounting information and the role of the accounting occupation and the professional organizations supervising it. All this prompted professional organizations to reconsider the profession and try to fill the gaps that exist by issuing a number of laws such as Sarbanes-Oxley Law, Patriot Law, and Standard SAS99 to reduce fraud, embezzlement and fraud committed by management or employees, the attention to corporate governance and the forensic accounting profession, many professional organizations in developed countries have issued licenses for the practice of forensic accounting, and the standards regulating the forensic accounting profession and specifying the skills and requirements to be available in a forensic accounting practitioner, as well as many universities have taught forensic accounting and the sciences that a forensic accountant needs to succeed in practicing the profession. Whether it is in the form of specialized courses or opening an independent specialization by teaching forensic accounting.

## Data collection

The practical part was started by preparing the survey questionnaire designed to collect data for the study as a primary means of obtaining data from the vocabulary of the study sample. The questionnaire was divided into two main parts: The first was included general information about the sample items, including academic qualification, specialization, and several years of experience in the field of accounting, As for the second, was included the minimum educational level needed to practice forensic accounting and what are the elements that lead to the development of the forensic accounting profession in Iraq, and a binary Likert scale was relied upon in determining the options for answering the questions.

### *population and sample*

The population consists of accountants certified to work as a forensic accountant in Iraq, as the study sample was 55 of those who obtained a forensic accountant's certificate in Erbil Dohuk, where questionnaires were distributed to forensic accountants registered in the Register of Accountants and Auditors Syndicate in Erbil and Dohuk, where there is a record of their names and phone numbers for the syndicate, which made it possible to contact them and inform them about the study and its purpose, where an electronic form was used by Google driver link . Table No. 1 (shows the survey questionnaires distributed to and received from accountants and their percentages. And as it is shown in the table, we received 86% of the distributed questionnaires.

**Table (1)** *the number of questionnaires distributed and received*

Area	Number of Q distributed	number of Q Received	percentage %
Duhok	48	42	88%
Erbil	16	13	81%
total	64	55	86%

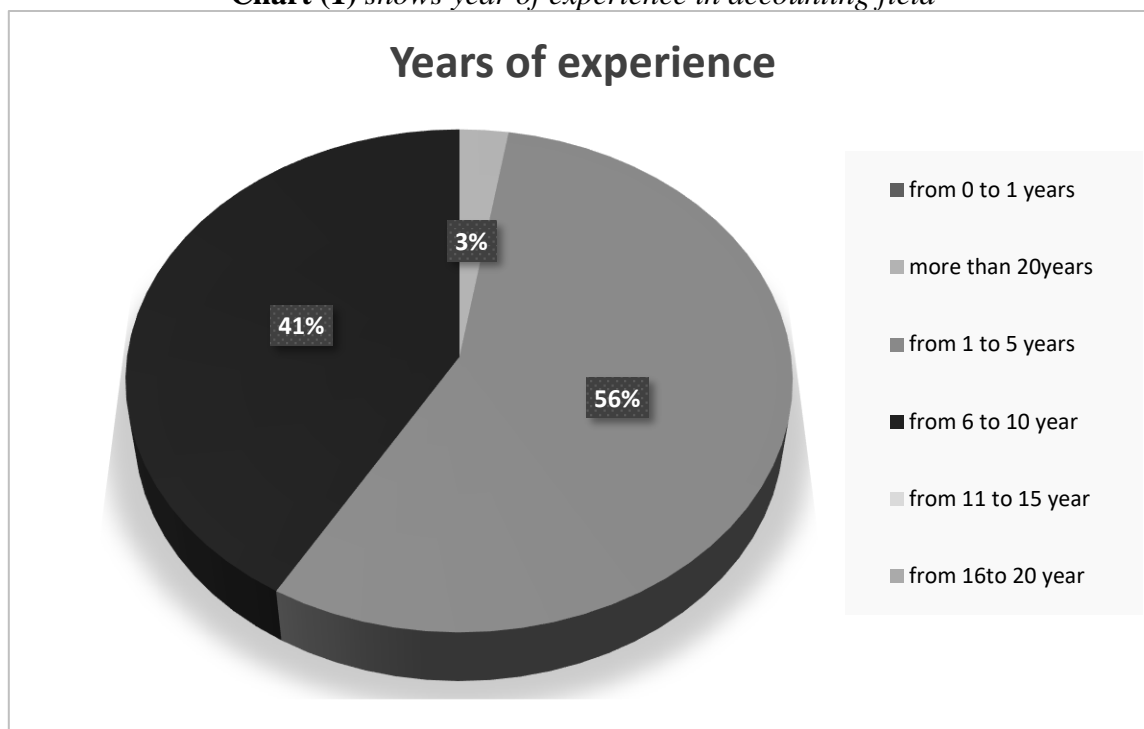
## methods of analyzing

After the data collected and entered into the computer,(SPSS) methods:

- A- Metadata analysis tools was used to find out the descriptive characteristics of the vocabulary of a sample society and analyze the results of the descriptive questions contained in the newspaper.

- B- To test the hypothesis of the study the F-test was used by showing the relationship of all the independent variables with each other with the dependent variable at a statistically significant level of 0.05
- C- Using the T (Sample-One) test in to test the hypotheses of the study by comparing the value of T with the level of statistical significance, which is 0.05 for each independent variable separately.

**Chart (1) shows year of experience in accounting field**



Have enough experience to do their new job as forensic accountants.

***Distribution of the study sample according to academic qualification***

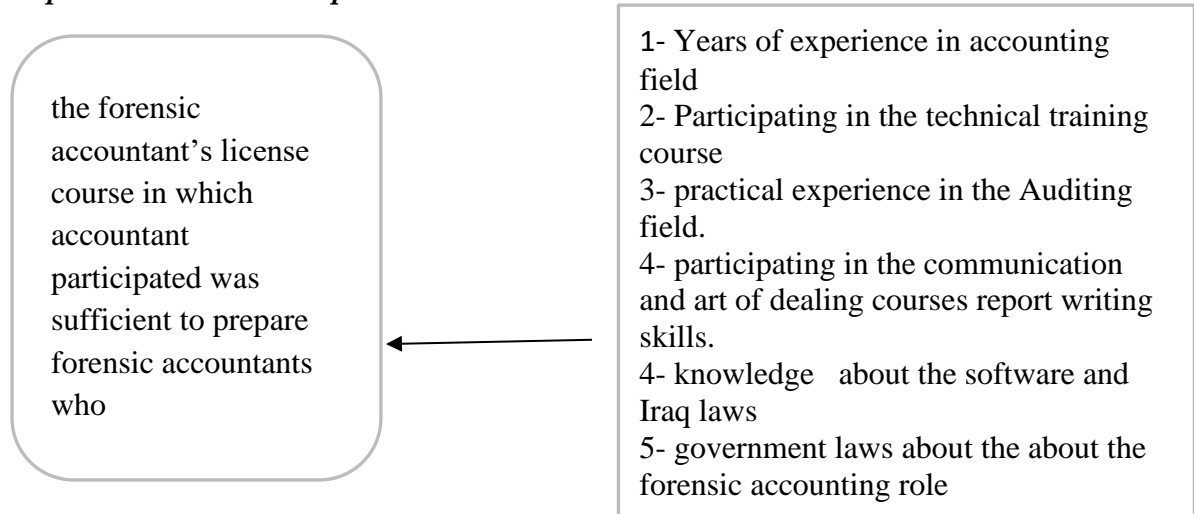
**Table: (2) Distribution of the study sample according to the academic qualification**

Details	Number	Percentage
Diploma	0	0%
Bachelor's	55	100%
high diploma	0	0%
master's degree and its equivalent	0	0%
doctorate and its equivalent	0	0%
<b>Total</b>	<b>55</b>	<b>100%</b>

From the analysis we can find in the chart (1) the forensic accountants they have experience in accounting filed as it is seen the 56% of them, they have experience from 1 to 5 years, 41% they have from 6- to 10 years and 3% they have more than 20 years' experience it means the accountants

The above table shows the study sample according to the educational qualification, where the number of holders of a bachelor's qualification was 55 by 100% of the total sample of the study, and they represent the total it is one of the accounting and auditing syndicate conditional for who participate in the course of forensic accounting should have at least BSc in accounting.

**Depended Variable Independent Variables**



**Table (3) ANOVA**

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.744	7	.194	2.092	.042 <sup>b</sup>
	Residual	6.204	47	.093		
	Total	7.948	54			

a- Dependent Variable: Was the forensic accountant's license course in which accountant participated was sufficient to prepare forensic accountants who could provide the necessary forensic services

the above table, shows that the relationship between the dependent variable and the independent variables significant, because the value of F is significant, that is, when comparing t with the significance level 0.05, it is smaller, as t is 0.042, meaning that there is a statistically significant relationship between the research variables

**Table (4) Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1- (Constant)	1.870	.549		3.406	.001
1- experience	.060	.066	.102	.914	.364
2- participated in courses in fraud and fraud detection after obtaining a forensic accountant's license?	-.010	.080	-.015	-.119	.906
3-practical experience in the field of external audit?	-.057	.129	-.067	-.443	.659
4- practical experience in writing reports for legal authorities?	-.206	.116	-.285	1.771	.041
5- Participating in training on the arts and techniques of dealing and communication with other parties	-.167	.076	-.248	2.194	.032
6- information about the laws in the courts in Iraq	.191	.119	.296	1.607	.113
7- participating in training on evidence collection and investigation of legal cases of a financial nature.	.018	.084	.027	.219	.827
8- experience in the software and programming	-.097	.148	-.075	-.657	.513
9- Government issued laws and decisions that oblige the executive authorities in financial cases and disputes to participate in legal accountants in the capacity of a financial expert or as a witness in the case after examination or investigation	.282	.123	.252	2.288	.025

a. Dependent Variable: Was the forensic accountant's license course in which accountant participated was sufficient to prepare forensic accountants who could provide the necessary forensic services

The above analyzing table, showing the relationship of individually independent variable with a dependent variable, as it expressions the scope to which there is a relationship between

the individually independent variables with the independent variable at the significance level of 0.05.

- It seems from the table that the main factor affecting the development and provision of competencies in the forensic accountant is the independent variable (that the government issues laws and decisions that oblige the executive authorities in financial cases and disputes to participate in the forensic accountants as a financial expert or as a witness in the case after examination or investigation) as it is the relationship between The variable as an independent variable and the dependent variable is a significant relationship with a statistical significance, as the t-value is 0.025 compared with the level of statistical significance 0.05, which is considered the relationship. Therefore, the relationship is considered significant. And T test showing that this variable considered one of the biggest factors that have an impact on the development and provision of competencies and experience of the Iraqi forensic accountant. Relying on the statistical results, it shows how important it is for the government to give a role to this profession by imposing on the forensic authorities the participation of the forensic accountant in the court for the financial nature cases. As these laws open the way for forensic accountants to develop them by taking care of their profession, as it makes the accountant in front of two options, either to develop himself by participating in special courses to develop his scientific and practical capabilities, or they will have to lose job opportunities in the field of their profession.
- Statistically it was found that the most independent variable that has an impact on the expansion of the forensic accounting profession is the independent variable (participation in training courses on the arts and techniques of dealing and communication with other parties), as it is a significant relationship between this variable as an independent variable with the depend variable, (Development of The forensic accounting profession in Iraq), by comparing T test with the level of statistical significance, where it is 0.031, which is less than the level of statistical significance 0.05, and therefore it has a positive impact on the development of the forensic accounting profession in Iraq.
- The third independent variable that has a significant impact on the development of the forensic accounting profession and has a significant impact on the development of the efficiency and progress of the profession, The independent variable (experience in writing reports for forensic authorities / courts) by comparing the value of T test with the level of statistical significance where t test is 0.041 which is less than The level of statistical significance is 0.05, and thus the relationship is significant, as this variable is considered the third largest independent variable that has an impact on the forensic accounting profession in Iraq, through the answers from the study sample. It has a great impact on the development of the profession.

## **Conclusion and Recommendation**

This study concluded that the minimum level of education suitable for practicing the profession of Iraq forensic accountants' expert is the bachelor's level. The experience they have in accounting field it is enough to get experience and working in the forensic accounting filed.

All forensic accountants participate in the training for forensic accounting and it is benefit for him,/her as per the study 73% of answer don't have experience in writing report to the courts, while the 64% need to participate in training courses on the arts and techniques of dealing and communication with other parties to support him for collecting evidence in

professional way when they do their job as forensic accountants, and the 55% of forensic accountants they don't have enough information about the Iraqi law.

The study came up with the recommendations of, the important things to develop forensic accounting, the government must issue instructions and a law mandating the involvement of the forensic accountant in sessions related to financial issues because it will let forensic accountants to try developing them self and will support forensic accounting field to develop. Also, the syndicate of Accounting and Auditing must support the forensic accountants developing their technical capacity in the communication and collecting the evidence in same time help them to develop their skill in the report writing because it is one of the main skills need to have the accountant.

The forensic accountant needs to participate during Iraqi law because it is important for them to do their job in the best way. And it has the direct relation with the forensic accounting filed as it is working with court. The forensic accountants have luck in software the need to develop their self as it is the important for the accounting in general and specially for forensic accountant.

from the result of the survey we can also conclude that the forensic accounting field it is new profession in Iraq that is needs more efforts from the accountants who wants to works in this filed to develop their skills to do work as forensic accountants in the best way, because the forensic accounting filed have some special skills should be available in the profession accountants

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