

# **The role of forensic accounting strategies in reducing financial and administrative corruption cases.**

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**Abstract.**After science overlapped with the cases of corruption and financial fraud witnessed by most countries of the world, studies began to unite to create dual professional disciplines. One of the most important of these unions is the union of law with accounting to produce the concept of forensic accounting to increase powers to move forward in detecting corruption and fraud. In this paper, we discussed many issues such as the nature of financial and administrative fraud, the importance of forensic accounting, extent to which it affects public confidence mainly, types of financial fraud, and the most important factors affect it, in addition to a theoretical clarification, framework of forensic accounting and the main role to reducing financial and administrative fraud. Because Auditing Accounting methods powerful detecting fraud, it was necessary to have techniques and strategies to reduce cases of financial and administrative corruption by reviewing the most important global experiences, the importance of this paper can be presented as a scientific study that examines the possibility of using forensic accounting as an effective tool to reduce cases of financial and administrative corruption.

**Keywords:** forensic accounting, financial and administrative corruption, financial crimes, Techniques, strategies.

## **1. Introduction**

The world suffers from cases of fraud and misinformation in the field of finance, which led to increasing pitfalls and the circumstance of fiscal defeats for numerous fiscal and marketable associations, which led to a lot of suits as a result of loss of credibility in counting information and therefore proved this it's needs to search for the causes and means of financial fraud ,vie using of ultramodern strategies to reduce cases of fiscal corruption. The goods of development and metamorphosis in profitable life on physical life with each passing day. Although this shift is substantially positive, time can also lead to negative factors, especially in the world of finance and business. Fiscal dishonors have led in ages to increase crime caused by fiscal corruption operations through the manipulation of fiscal accounts, so the account profession and the business sector are going through a deep extremity of confidence. The current situation caused by all these negatives, places significance on forensic account, especially the necessity of the fiscal inspection profession.

Due to the increased level of financial crimes, the normal method for accounting auditing has become no longer acceptable, and the need to use advanced methods of accounting has emerged, because capital is changing rapidly, business is intensifying, staying under the pressure of competition as it has made individual ambitions at the forefront of society's concerns. Among the developments in the process of change witnessed by the accounting profession. Among all the accounting practices of the twenty-first century are the influential

global corporate and auditing scandals that gave rise to the concept of forensic accounting. Therefore, it is an issue that should be considered for the accounting of strategic management practiced by businesses to increase their gains and raise their financial position. These companies show through their published financial reports, and it has become necessary to intensively investigate these violations that occur in the field of situation economic wherever the regulatory organizations are, and therefore the judiciary is seeking to determine the laws that limit fraud through the method of cash coverage, and if such fraud appears, it must be discovered.

The application of accounting ideas, principles, and procedures in solving legal problems is commonly referred to as the concept of forensic accounting. The goal of forensic accounting is to provide and deliver financial and accounting data related to the results of business organizations to their users to benefit from them in making appropriate decisions and work to reduce manipulation of reports, financial statements, and violations that will talk about forensic accounting has become an important factor that cannot be distributed, whether within the service or industrial field or not, and all alternative fields. Judicial, satisfactory and fair settlement of economic disputes judicial accounting is one of the modern and vital mechanisms in the field of preventing, detecting, accounting, and reducing cash fraud practices, corporate level frauds such as Enron and World Com's accounts, Xerox, collapsed Parmalat. With financial data showing unrealistically. As a result of the enervating goods of these challenges, it has come more advisable to consider strategies and methodologies to help their circumstance in the first place. This is because fraud forestallment is less precious, lower time-consuming, and more effective than trying to descry fraud after the act especially given the financial savings this results.

## **2. Research Methodology**

### **2.1 Research problem**

Due to the occurrence of successive collapses of many companies in most countries of the world, as a result of the use of fraudulent accounting practices, which led to the bankruptcy of many financial companies, the beneficiaries suffer from the problem of loss of confidence using financial statements (shareholders, investors, lenders, government agencies, management), it was possible to achieve financial corruption and fraud with greater opportunities by showing fake numbers in the financial statements, which contributes to increasing the achievement of profits that are not real, hence the importance of judicial accounting. In addition to the high cases of lawsuits as a result of the high rates of financial and administrative corruption in the government and private sectors, despite the interest in applying judicial accountability after effectively in confronting cases of financial fraud through its service, where most cases of a financial nature are addressed through traditional space systems, which may be one of the important reasons for the loss of rights. Therefore, it has become necessary to use strategies for corporate management to reduce the gap between the preservation of Financial rights and narrowing the expectations gap of users' expectations accounting information. The problem of the study lies in the high rates of fraud and financial corruption. Specify the research problem with the following questions:

- What is the Role of Forensic Accounting strategies in Reducing Financial and Administrative Corruption?
- What strategies will be used to reduce financial and administrative corruption?
- What is the role of forensic accounting in increasing users' confidence in financial statements?

### **2.2 Research Methodology.**

To achieve the objectives of the study, the researcher used the descriptive analytical approach and secondary sources related to the study, extrapolating judicial accounting practices and determining the ability to apply them and what are the expected effects on the detection of fraud

and financial fraud in addition to the relevant laws and legislations, which are analyzed and discussed serving the objectives of the study.

### **2.3 Research Hypotheses.**

1. (HO1) There is no statistically significant relationship between the application of forensic accounting mechanisms and techniques discovered corruption financial fraud.
2. (HO2) There is no statistically significant relationship between fraudulent methods and the increase in corruption financial fraud.
3. (HO3) There is no statistically significant relationship between the application of forensic accounting procedures and the detection and financial corruption reduce them.

### **2.4 Research Objectives.**

the study's purpose is to find the role of forensic accounting in reducing the level of financial and administrative corruption, as we find that traditional accounting thought has been subjected to many criticisms due to its shortcomings in addressing financial and administrative corruption issues as a result of flexibility in applying accounting rules and policies, these collapses have raised many risks, so they require facing them by following an integrated political, administrative, preventive, economic and legal strategy to increase the efficiency of accounting performance discovered corruption.

### **2.5 The Significance of the Study.**

The importance of study views through a statement of role emerged through the contribution of forensic accounting in increasing the efficiency of the performance of forensic accounting and reassuring users of financial statements about reducing fraud, fraud, corruption, and misinformation in the financial statements through manipulation of accounting financial statements and the appearance of unreal values, which leads to high rates of financial fraud. The study that judicial accounting is one of the advanced and modern research topics, as it is an application of auditing skills and knowledge of the legal and accounting aspects, the absence of the foundations and rules of accountability and accountability, the lack of awareness of judicial accountants of the legal and procedural aspects, and the lack of awareness of institutions and state agencies of the importance of the role of the judicial accountant to reduce financial and administrative corruption practices contributed greatly to the spread of the phenomenon.

## **3. Theoretical Framework**

### **3.1 forensic accounting Concept & Nature**

While forensic accounting reveals the true face of economic and financial events using investigation and research techniques, a careful meticulous methodological study achieves its purpose by applying, for forensic accounting in general single accepted definition has not been made, the aimed at various fields and purposes have been defined in different ways. Such as Forensic Accounting, auditing, finance, quantitative methods, law, behavioral science, research and questioning skills like evidence collection, analysis and reporting of evaluation findings, the use of forensic accounting services accounting, auditing, law, quantitative methods, finance, computer technology, etc.

Requiring knowledge and skills in the fields by collecting information documents that will form evidence in the forensic field analysis this appears to us as discipline that covers learning and evaluation have a certain level of education and knowledge, is experienced in the functioning of the legal system and specializes in the field of interview and report writing techniques using

it very well, giving expert testimony, etc. To people who have characteristics also called a forensic accountant The profession of forensic accountant provides solutions to legal problems by ensuring the harmony of accounting, auditing and legal principles, theories, standards and techniques and provides many as a wide-ranging profession that includes its field of expertise identifiable Forensic accountants, forensic accountants divorce alimony in a widespread way when performing agricultural professions or when performing agricultural profession's compensation cases, commercial cases, personal compensation cases, bribery, corruption and the scope of their work topics is quite wide, as they deal with cases related to fraudulent transactions It has been submitted to the court or has not yet been, but a fundamental dimension of the issue that is likely to create a legal conflict is formed by disputes related to accounting, psychology, criminal science, as well as from other branches of science using unique research, inquiry and analysis techniques that benefit it is a science branch that seeks the truth.

In general, we can summarize the scope of application forensic accounting profession in other words, the components of the forensic accounting service in three headings Litigation Support Consultancy Before the judicial case or at the trial stage it is the accounting support provided in solving legal problems and is usually applied for cases related to economic losses. Useful, reliable and who evaluates the relevant information, collects financial data, analyzes and the forensic accountant, who prepares a report containing his opinion on the subject, also directs the interrogation by preparing questions as a sworn witness. In general, Expert Testimony (Expert Witness) Forensic accountant, expert witness (expert witness) in disputes that have taken place in society and have been submitted to the court as such, it also provides information to lawyers, judges, and jury members on the technical aspect of the case subject, which is difficult to interpret.

In general, Fraudulent Auditing / Investigative Accounting (Administrative Support) Fraudulent transactions (tricks performed by the manager and employees of the enterprise cheats related to investments, commercial bribes and commissions, bank transactions-electronic funds transfer-cheats related to credit cards, computer and tricks done through the Internet, etc.) for detection and prevention. The profession of forensic accountant has emerged as a new type of profession. In addition, the people who serve in this field within the scope of these purposes are "Cheating It is called Auditors Forensic Accountants or Investigative Accountants While fulfilling these responsibilities forensic accountants should work without compromising the principles of impartiality, independence, objectivity, and explain technical issues in a clear language and instructive (guiding) manner.

### **3.2 The Relations between Accounting and Forensic Accounting.**

There is a decrease in trust in accounting records and financial statements issued to disclose the financial situation of enterprises, more recourse to fraud and corruption, and changes in the way of committing crimes to review the regulations, and in doing so, accountants, it has caused auditors and forensic accountants to work collaboratively. In this section the relationships between accounting and forensic accounting are both general accounting will be examined in terms of both accounting auditing and reporting.

### **3.3 Features of Forensic Accounting.**

Experience is the process of the information society, innovation, institutions and organizations a part of society to survive and fight in the face of uncertainty experienced, renewed, and are trying to keep up with evolving technology. Globalization, etc. with the creation of an environment called with concepts, with the increase of multinational or transnational companies, corruption has also increased, and the emergence and removal of crime, along with crime and criminal elements, has also moved to another dimension. Although the use of computer technologies provides advantages for the IT sector, new areas have also been created for malicious people. To uncover these crimes, the need for people who are specialized in their

field, and who can assess both the legal and accounting aspects of the issue, has increased. As a result of this, a type of accounting has emerged that focuses on Deciphering fraud and corruption in commercial life and provides information exchange between lawyers and accountants.

### **3.4 The importance Forensic accounts**

The significance of Forensic accounts has become a well-known and extensively demanded field. The Enron and World Com dishonor opened the public's eyes to the troubles of fraud and the liability that it goes undetected. The fiscal extremity of 2008 and the Bernie Mad-off scheme reminded Americans and numerous people around the world that fraud is ever-present and can dangerously affect shareholders. It's clear that further must be done to help these dishonors. The Sarbanes-Oxley Act of 2002 was designed to help against fraud; and though it has increased the translucency of reporting and the independence of public adjudicators, further work must be done. Forensic accountants should be employed more constantly. Frauds that go undetected until ruin have the eventuality to hurt millions of people. The forestalling and early discoveries of fraud are essential to covering the Means of common Americans. Pots have three pretensions after discovering a fraud has been committed first, to identify the fraudster; second, to secure the substantiation, to fairly terminate their contract and thirdly, to make sure it cannot be repeated (Abridge). Forensic accountants have been trained in each of these areas. They can identify and decry fraud and are trained to collect applicable substantiation. Forensic accountants are also suitable to give helpful suggestions for unborn fraud forestalled. Their chops are unique and largely necessary in a financial world that's constantly under threat.

### **3.5 Two crucial styles of Forensic Account**

1) The Direct system (Transaction Method) This area of forensic account deals with probing canceled checks, checks, breaches of contracts, and agreements, examinations into public records, conducting interviews with company workers, creating a cash inflow Statement within a specified period, accountant notifications .

2) Tche Indirect Method This system of forensic accounts can be broken down into three main orders, videlicet the Cash T system also called the Source and operation of finances Method The Net Worth system, and the Bank Deposit Method.

i) The Cash T methods ( The Source and operation of finances Method)

The Cash T system is generally employed when an individual or company's books and records don't easily show their income leading to a dubitation that they may have neglected some of their earnings for a particular period. The Source and operation system measures the plutocrat spent on life against the plutocrat spent on means and investments to check if any conspicuous disagreement lives. It's the aspect of measuring incoming vs expenditures that make these two styles frequently similar.

ii) Net Worth Method Under this system, the total net worth of a person is calculated in the morning and at the end of a quested period the net worth is added with nondeductible living charges which increases the net worth. However, a forensic accountant can begin a disquisition to try and ascertain the reason for this distinction, If there's a difference between what they've reported against the net worth calculation.

The importance of criminal accountability for several reasons, the most important of which are the following:

- Inability of audit and internal audit committees to shed light on various facts and aspects The method used to appoint statutory auditors is often not provided
- Internal auditors can reveal with certainty what is happening but are not in a position to start appropriate work promptly as a result of their lack of sufficient independence to work
- The increasing phenomenon of fraud or fraud in the published financial statements Other hidden corporate fraud.

- The Ensure independence because it tolerates collusion and pressure.
- The external auditor's job is not to detect fraud in the financial statements, but his main function is to express an opinion on the consistency of the company's financial reporting process.
- Under audit with international vi local accounting standards.

### **3.6 The Forensic Accounting (Causes of corruption and effects).**

The main causes of corruption can be either economic or non-economic they causes vary between countries and can arise as a result of the political, legal, economic, and social history of countries, It includes economic ones (economic freedom, globalization, levels of education, income distribution, and development). As for the non-economic (sociopolitical and religious), such as freedom of the press, democracy, level of religiosity, mutual relations, lack of oversight and supervision, rules and values for civil servants and politicians, the size of the government, and my belief regarding the causes of corruption, the growing power of the individual is more vulnerable to corrupt behavior as well as the type of regime affects the possibilities Corruption, taking into account the structure of the regime and its time horizons With the shortening of the time horizon of the ruler, corruption increases Corruption is also more frequent under personal regimes (dictatorships) rather than one-party regimes Legal ideologies and practices interact.

There are correlative and causal relationships between all levels of corruption, which are linked to several factors, including exposure to politics the levels of corruption depend on the strength or weakness of civil liberties such as freedom of the press, as well as the independence of the media and the freedom of activity of civil society institutions or not. As for the legal ones Corruption is appropriate. With the absence of legislation or the application of the law, this depends on the credibility of the judicial and oversight agencies, as well as bureaucratic factors the more laws and instructions overlap with each other, especially in the field of services and financial and tax departments, the greater the powers and the lax accountability, as a result, the corruption spot widens There are other factors, among which may be the weakness of wages and salaries received by government employees, which are directly proportional to corruption. When the system of government moves from a bureaucratic state to a democratic state, corruption quickly spreads and its phenomenon spreads. As for subsidies and economic aid, they are exploited. Subsidies, aid, loans, and grants are provided to it by international financial institutions, so they are created by fictitious institutions that are exploited in the service of senior officials.

## **4. Methodologies and strategies to combat financial and administrative corruption.**

Fraud prevention is not a one-size-fits-all standard for all planned fraud methods, it involves many strategies and methodologies to reduce the chances of possible fraud occurring where That these actions should be such that individuals in the organization do not find any justification for them, in the end, to engage in frauds either now or the future.

### **4.1 Fraud prevention strategies**

Creating an anti-fraud corporate culture and living in one of the most important types of fraud prevention strategies if the leadership requires showing integrity, transparency, and zero tolerance for the fraud cases it faces by taking measures and penalties Such zero-tolerance policies should be well stated and constantly promoted throughout the organization such that their observance becomes the norm, not the exception. This is also reflected in the positions

and decisions of the organization on issues related to corporate governance, legislation, honesty, openness, and internal audit.

#### **4.2 Streamlining Employee On-Boarding Process (promotion)**

Due to the frequent Commission of frauds by individuals, it, therefore, becomes necessary to ensure that relevant background checks and thorough procedures are carried out where checks are made on forensic records, criminal records checks, previous reference checks Employment checks, and the like, if done correctly, may reveal behaviors Characteristics that indicate a possible tendency to fraud, which can be prevented after rejecting such appointments, and with these strategies, the level of fraud achieved can be reduced by setting strict strategies and laws that cannot be easily passed.

#### **4.3 Continuous Anti-Fraud Training and Awareness Campaigns**

Organizations should develop and implement regular anti-fraud training and awareness courses within the organization to ensure that employees are aware of what constitutes scams and the organization to ensure that employees are aware of what constitutes scams and associated consequences on the individual and corporate levels if these training are properly organized and carried out regularly, are more likely to decline rather than cause an increase in the number of fraud incidents.

#### **4.4 The entrenchment of Sound Internal Control Systems**

The system consists of set of programs, procedures and processes developed to enhance overall operational effectiveness and efficiency. Strong built-in internal control systems therefore another crucial component of a successful corporate anti-fraud environment that organizations must consider and consolidate control processes that strengthen the company's declared anti-fraud culture. Such control of operations includes conducting unannounced audits of the established high fraud risk zones, mandatory regular vacations of all employees, material guarantees on assets, proper separation of duties, job rotation, the use of multi-level licenses, and restriction of cash transactions.

#### **4.5 Creating and Sustaining an Anti-Fraud Reporting Mechanism.**

It should create avenues where the presence of suspicious activities that may lead to fraud incidents can be reported anonymously, without fear, and by everyone. These avenues should be open to all categories of parties related to the organization from employees, customers, suppliers, vendors, and other external contractors. Doing this will expand the scope and enhance the chances of selecting unethical behavior before it happens, these ways of reporting violations and anonymous reporting may be in the form of hotlines and custom email addresses using this method, everyone can be a monitor for illegal behavior, which makes the pressure on employees to comply with the laws and reduce the chances of fraud operations greater .However whistleblowing, in general, is a difficult and risky project. Especially when it's appropriate, no guarantees have been put in place to protect the identity of the persons concerned, if these guarantees are available, fraud cases will decrease and the results of following this strategy will be effective in reducing the level of fraud.

#### **4.6 Use of Artificial Intelligence and Data Analytics Techniques.**

Due to speed the ability to detect and the ability to work without supervision, possessing artificial intelligence has been considered an ideal match for the rapid escalation of very complex frauds With the advent of artificial intelligence, fraud prevention systems largely worked based on the rules However, with the advent of artificial intelligence now, it has become possible to take into account emerging activities, behaviors and trends in anomalies in

transactions to ensure the Prevention of frauds. Artificial intelligence is especially important for fraud prevention mechanisms in the financial services sector.

## **5. Financial crimes**

Financial crimes and fiscal crimes according to Eli ya and Otor( 2013) may involve fraud or any other crime against property It may be in respect of falsification of the power of property belonging to another as one's own particular use and benefit. Financial crimes may be carried out by individualities pots or by organized crimes against individuals, commercial bodies, and governments. Financial crimes involve corruption, bribery, political donations, nepotism, effects, artificial pricing, and frauds of all kinds. The EFC C Act(2004) attempts to capture the variety of profitable and fiscal crimes set up either within or outside the organization. The salient issues in the description include violent, felonious, and lawless conditioning committed with the idea of acquiring wealth immorally in a manner that violates legislation and these include any form of fraud, embezzlement, plutocrat laundering, bribery, narcotic medicine, trafficking, duty delusion, theft of intellectual property and pirating, foreign exchange malpractice including counterfeiting, open request abuse, Jilting of poisonous waste and banned goods, illegal oil painting bunkering and illegal mining, sacking and any form of loose malpractices and child labor. In the opinion of Orator(2004), fraud can be said to be an anon-violent crime and lawless exertion committed with the end of acquiring illegal wealth either collectively, as a group, or in a systematized manner which violates legislation governing the profitable conditioning of government and its administration. Fraud, according to Ramazzotti(2008), involves dishonesty, purposeful intention, the threat of being cut, rationalization, strong desire, and violating trust. Fraud is a planned tricky process or device generally accepted by a person or group of persons with the full intention of cheating another person or organization to gain ill-gotten benefits ( Onodi et al ).

### **5.1 The Dimensions Fraud**

Fraud is any decisive or intentional action carried out to secure an illegal benefit at the expense of Other persons in this case refers to natural and legal persons companies or government entities According to the Chartered Institute of Management Accountants, fraud involves activities such as theft, corruption, conspiracy, embezzlement, money laundering, bribery and extortion and involves the use of deception Illegally made personal gains, which leads to a loss for someone else The Association of Certified Fraud Examiners defined it The use of fraud for personal enrichment through the deliberate misuse or misapplication of the organization's resources or assets We believe that the common opinion is that the perpetrators of the fraud deliberately committed with premeditation and planning. Thinking that understanding the motivation for committing fraud is the key to being able to detect or prevent them For fraud to occur successfully, these operations must be carried out the existence of a material false representation; the certainty of knowledge by the perpetrator of false representation of the victim's dependence on the material false representation, and suffering a financial loss or damage that can be measured as a direct result.

#### **5.1.1 the Fraud types.**

- Financial statement fraud (manipulation, falsification).
- Computer fraud (phishing, spamming, credit card).
- Corruption (extortion, bribes, money laundering).
- Assets misappropriation(cash-asset theft, payroll fraud, embezzlement).
- Consumer fraud(advanced fee fraud, counterfeiting, booze schemes).



The Association of Certified Fraud auditors (ACFE) recently released its 2022 global report on professional fraud based on a survey conducted in 133 countries with the presence of useful insights provided. First, the report showed that almost half (49%) of all reported cases of fraud The issues stemmed from four functions within the organization namely operations and accounting †Sales and senior management personnel in that order. Secondly, according to the report, separately from the USA and Canada (36%), sub-Saharan Africa is the region of the world with the largest number of reported cases of fraud accounting for almost a quarter of global cases (23%). In addition, in terms of global costs, about 4.7 trillion dollars (accounting for 5% of global corporate revenues) are lost due to fraud annually with embezzlement of assets and financing. Fraud data accounts for about 95% of such cases in terms of quantities and values. This Greater emphasis is on the need for the existence of the necessary mechanisms for deterrence, and not for deterrence just detecting scams.

## 6. Common Types of Cybercrime

Abuse of account details to defraud financial and payment systems Singer and Friedman This type of fraud is notorious for using credential fraud. Hackers may be suitable to steal account details analogous to usernames and watchwords from stores and other sources that store stoner information. This data can be used to hack into credit card or online banking accounts, and to steal capitalists. Companies have a responsibility to keep customer data safe; they can be liable for data hacks that expose the particular information of their guests. Hackers can also steal this information directly from the customer. This is done through the internet and social media fraud. Hackers can shoot fake emails with links to dangerous websites. These constantly look truly real, and stoners can come easily confused. It's important that guests are conservative about suspicious emails, Guests should always check the dispatch address of the sender and should be careful when following links. Fake emails are known as a duo; of phishing emails (singer and Friedman).

Cybercriminals essay to trick their victims into giving capitalism willingly They do so by targeting duo; our utmost introductory mortal passions' cupidity, fear, and duo (Singer and Friedman They may target cupidity by offering a get rich quick scheme, This is like an advanced figure fraud. The hacker may offer large returns rather than a small payment, but the victim makes a payment and the returns no way come. They may also produce pop-up windows that offer prizes or prices; when stoners click on these fake offers, they are prompted to enter particular information. This information can also be used by the hacker for financial gain Cybercriminals may also use fear to steal information.

They may produce fake pop-up windows that advise of contagions and other troubles. These pop-ups include a link to the duo; download antivirus software duo; dash; but this is a link to download malware. Stoners should be careful when advising dispatches appear on their computers, these dispatches are constantly fake and can beget further Detriment than good Cybercriminals may hack into emails or social media accounts and use these platforms to shoot a plea for help They constantly claim to be a stranded sightseer in immediate need of capitalism. Victims constantly shoot a capitalist to help their duo, stranded duo family member or friend but this capitalist is entered by the hacker. Hackers may also shoot out fake nonprofit emails this strategy is popular after a recent tragedy Unwitting stoners may contribute capitalism gain fake charities, and this capitalist is taken by hackers may also target businesses by blackmailing them.

Cybercriminals may hang to hack into a database or disrupt the flux of business if not given a duo deliverance duo or payment This is known as a ransomware attack Companies constantly pay the lawbreakers because the loss they would suffer differently is lower This type of cybercrime may also affect, it's likely that customers If businesses refuse to make the duo deliverance duo payment information will be stolen, or the business will be intruded on. This hurts both the company and its Guests. It's extremely important that companies install hefty protections and make reasonable opinions when defied with this type of cybercrime another way that cybercriminals gain access to a system is through the manipulation of lower-position

workers is perhaps the easiest way for a hacker to achieve their thing a common scheme is to call a lower-position hand and pretend to be a director or technical support adjunct.

The hand is inclined to believe the frequenter (as they have been told it's their superior) and is likely to reveal sensitive information over the phone dash analogous to a username and word this information can also be used by the hacker to pierce a defended system Hackers may also use blackmail to scarify these workers They may hang to reveal sensitive or disturbing particular information if not given access canons These tactics are known as a duo social engineering Singer and Friedman Phishing emails fall under this order humans are the weakest link in cyber security It's constantly lost trust that leads to a larger cyber security issue all workers and forensic accountants should be trained in cybercrime and cyber security to minimize mortal error.

Forensic Account is the process of using one's account wit to probe possible fraud or other similar felonious exertion and preparing the findings in a simple format (supported by applicable data) which is also used in legal proceedings to help in concluding an ongoing disagreement Forensic accountants, by virtue must have logical, perceptive, and deducible chops to decide information from complicated fiscal and business data put it into terse, well proved donation. Forensic Account ways fiscal substantiation examination Performing forensic exploration to trace finances and identify means for recovery using customized software to prize and format the software's findings Prepare forensic final reports from the data they would have collected Be familiar with account and auditing norms and protocols Offer Action support in the form of acting as an expert substantiation, as and when needed backing their statements with graphical representations to support their substantiation It should be noted that some forensic accountants are assigned to tasks similar as civil controversies while others handle government realities, banks, so forth, generally conforming of two slightly different skill sets and approaches is needed.

## **7. Theories of corruption.**

### **7.1 Main Agent Form.**

The basic borrowing of the main agent model is the existence of a benefit that always wants to improve public resources. One aspect of this model is self-interested agents who seek to obtain bribes or engage in corrupt activities based on Cost-benefit analysis.

### **7.2 Public choice model.**

The purpose of this theory is to recognize that politicians stimulate self-interest, a properly designed set of rules that offer individuals within society the opportunity to pursue and maximize their interests without compromising the ability of others to do something.

### **7.3 Institutional theory.**

This theory refers to the interaction of social beliefs and practices of a social organization such as religion, work, family, and politics The organizations have dual functions to manufacture goods or perform services, so the organization's leaders themselves participate in sociocultural systems and the premise of this theory is competition for resources between organizations that understanding social systems requires a study of the environment.

### **7.4 Administrative corruption.**

It is defined as a defect in the administrative workflow and its deviation from its correct paths to achieve the state's goals of serving and building the country due to the spread of intentional errors that serve several employees, such as bribery and favoritism to achieve the private interest at the expense of the public interest, the all practices and activities that are within the

administrative government system and that occur deviate the system from its basic objectives that seek to achieve the public interest and this deviation may be either individually or collectively organized or is those violations that result from the public employee during the performance of job tasks in the set of legislation, laws, controls and the system of individual values transparency International also defined it as any act that involves the abuse of public office to achieve a private self-interest for himself or his group, and it is also defined as a set of practices that are contrary to the interest of society and offend it and violate the principle of equality of treatment among members of society, and that corruption exists in general societies of all kinds, and that what limits its phenomenon is the existence of the law.

### **7.5 The Skills & Characteristics of Fraud Examiner.**

The Fraud examiner must possess unique abilities, as well as technical skills, a successful examiner can deduce facts from witnesses in a manner that is characterized by accurate legal impartiality, while reporting the results of the examination accurately and in full form, ensuring the variability of events and reporting them accurately, the fraud examiner is a partial lawyer, a partial accountant. A part of criminology and to be a successful investigator Qualifications Secret wisdom Creativity Fortitude Personal courage Honesty, the ability to deal effectively with people after is critical for fraud examiners The examiner usually meets people for a short period and has a specific purpose: is to obtain information The examiner must have the ideal personality to attract and motivate people to be assistants The examiner's attitude towards others affects their attitude towards him. It may create hostile attitudes as a result of anxiety in the arrivals, leading them to withdraw, even if there is no reason to do so. The successful investigator is rarely characterized by (cruelty), except when needed, the effective fraud examiner must know in some depth, what is fraud from the following humanitarian, organizational, cultural, and motivational aspects.

#### **Λ. The Techniques and methods of forensic accounting.**

The Financial fraud has become a major concern for many countries, and with the high rates of corruption and fraud, there is an urgent need to follow strategies to reduce corruption and financial fraud using forensic accounting all of this has misled professionals, academics and experimenters by seeking to discover ultramodern ways to help and descry fraud and find dependable results to cover companies and associations, generally Multiple ways are used to address the problem of fiscal fraud, and as will be reviewed The forensic accountant and his assistant platoon must use applicable ways and styles in the account, auditing and investigative fields to descry and reduce fiscal or profitable fraud, the most important conduct he takes Forensic accountant before applying ways carrying substantiation of substantiation and choosing the applicable timing to do so, nonstop monitoring of the exertion of the profitable unit in order to find substantiation of crime or error, configure a database for guidance according to an applicable timeline, Tracking Chart to show the inflow of finances or statements in tracking the movement of finances from their source and to the place of damage or employment in cooperation with affiliated parties.

Link analysis of interpersonal connections between data and financial information The inheritable design for the particular connections between the parties involved in the case under Disquisition, and then some ready-made software can be used, and the following are the most important ways for forensic account Data booby-trapping technology This technology was defined as a process that uses statistical and fine intelligence, artificial intelligence and machine literacy ways to prize and identify useful information and gain knowledge from a large database, and it was also known as The art of assaying large quantities of data in a good manner To reveal data, unclear trends or contradictions completely and effectively using smart computer operations Data mining has come to a veritably important tool in the disquisition of data. Data mining is the knowledge of several styles The process of data analysis is To identify

patterns or connections or dissect data for connections that haven't been discovered before dissecting data to discover patterns and connections important for decision-timber.

- What applicable data might be available?
- What chops are available within the platoon?
- How will data analysis fit into the broad Disquisition?

Analytical ways Comparisons are made not only on account balances but also on physical connections, Maybe among the fiscal analyzes that are used by the forensic accountant.

- Vertical analysis it's to compare the balances of the current period with the former ages, and this Fashion calculates the chance change between the balance of the current period as well as the balances of the former period and the base period.

- Vertical analysis this fashion calculates each item in the financial statement as a chance of another item of the income statement that's of common size by showing each item as a chance of Profit.

- Comparing the details of the total balance with analogous details for the former time This fashion works to dissect the details of a specific balance over time or at a point in time and compare it with analogous details from the former period.

- rates and other financial connections Ratios reflect applicable information about the company's exertion by defining the relationship between a named group of particulars related to the financial statements vi the company's rates can be compared with rates from different ages or with the rates of analogous contending companies.

Relative volume Proposition This proposition highlights unusual oscillations, which can contain fraud or real crimes, where the proposition of reciprocity is measured by " the rate of the largest number to the second-largest number of a particular group" where there are certain measures for each group similar as workers guests, etc. in the absence of these measures, these rudiments are considered as abnormal Rudiments and thus need to be vindicated, as the proposition helps in making the most applicable decision From the below, this fashion can work well if the volume of data is large In addition, it sheds light on the groups where the use of one number with the remaining figures in the group isn't applicable, in addition to its effectiveness in the event of crimes in data entry, changes in numbers, in addition to the error in rendering and other crimes.

## **Conclusions**

We found from this study an increase in cases of financial and administrative corruption, specifically in the world of finance and business, with the presence of financial crimes, due to the lack of sufficient awareness of judicial accountability, and because the penalties were not sufficient for some and that the majority of individuals and companies show interest in the private interest over the public interest. This leads to an increase in fraud rates, and accounting auditing methods alone are no longer sufficient. Therefore, it is important to follow strategies and techniques to reduce financial and administrative corruption. Fraud litigation practices are also an important factor in preventing fraud because the fear of being involved in an investigation and prosecution will deter some individuals from engaging in fraudulent activities, especially when there are deterrent laws.

## **Recommendations**

The Statement of the role of forensic accounting in reducing financial and administrative corruption and adopting strategies that reduce financial crimes by setting deterrent laws and increasing control over financial and administrative performance.

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