

The Role of Forensic Accounting in reducing tax evasion (crimes and penalties)

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Abstract. This study aims to examine the tax-related issues of forensic accounting and to try to introduce the role of forensic accounting in tax-related cases. The study was completed through a literature review and was conducted as a review study. Although forensic accounting, which is the main element of the study, has been defined more than once, in short, it is a rapidly developing field in accounting that is in the middle of law and accounting with the use of accounting knowledge and skills in legal disputes. One of the reasons underlying a large part of the types of crimes defined as economic crimes from the research areas of forensic accounting is avoiding paying taxes. This reason is hidden under economic crimes such as forging documents, financial manipulations, fraud, and money laundering crimes, which are among these crimes. A forensic accountant will be able to assist interested parties in tax cases under the names of expert testimony, litigation support consulting, and fraud auditing. Thus, the contribution of forensic accounting to the fair receipt of tax and its contribution to the budget of the states is undeniable.

KEYWORDS: forensic accounting, tax evasion ,crimes and penalties, auditing mechanism, accounting rules.

1. Introduction

Forensic accounting appeared as a modern domain that was recently applied by connecting it to the judiciary. With the increasing size of commercial and economic businesses in the world, several attempts appeared to develop accounting and accounting information to ensure its capacity to assimilate and confine the various methods of fraud, manipulation, and adulteration. Here appeared the need for the judiciary to accounting information and the prominence of the forensic accounting concept to present reports that guide the judgship to issue sentences against the conflicting parties about financial matters. Thus we can say that forensic accounting is an integrated blend of both accounting and law to produce more profound and relevant investigations concerning different lawsuits Taxes in modern economies are the most important source of government revenue taxes differ from other sources of income in that they are mandatory and unpaid taxes, that is, they generally do not pay for a certain thing, such as a certain public service, the sale of public property, or the issuance of public debt while it is assumed that taxes are collected for the welfare of taxpayers as the role of taxes has evolved significantly to enable the government to implement its fiscal policy to become more independent the tax system in Jordan has been expanded to achieve not only financial but also political and social goals as taxes in Jordan are tools used by the government to stimulate the economy Governments also have to give top priority to reforming the tax system to achieve comprehensive integration of direct and indirect taxes and achieve tax equality.

Tax revenues to benefit from public expenditures to express financing transferred to the public sector as a source and with the increasing role of income taxes in social life,

increases in tax revenues put pressure on individuals because taxes are defined as a mandatory and unprofitable payment are defined as an unprofitable payment to individuals, causing a decrease in their disposable income and a burden to Tax loss and causes violations of the law The punishment of offenders is important for the legitimacy of the state that assumes the authority of taxation, and that taxation is one of the basic principles of criminal law in terms of the legal nature and the form of penalties to be applied in the tax code, the most important of which is the "principle of legality in crime and punishment" and the tax criminal law is endangered in practice. it is one of the principles that should not be given as the essence of the principle that has been preserved in constitutional texts to the present is that security measures that can replace crime and punishment cannot be put into practice.

The study is based on the "principle of legality in crime and punishment" in the tax Criminal Code and covers the examination of cases to what extent the principle is taken as a basis and the principle is applied flexibly. In this context in crime, which is one of the basic principles of universal law, the principle of legality in punishment will be disclosed, the principle in tax criminal law will be dealt with in terms of misdemeanors and tax crimes, the principle will be applied in our tax system For this reason, the tax is generally perceived as a burden on individuals and is not welcomed. However, although taxpayers are legally obliged to pay taxes, they resort to various legal or illegal methods to avoid paying taxes. such methods as resorting to legal remedies to repeal tax laws that they believe are unfair, unequal, or restrict their basic rights and freedoms, directing decision-making units, tax avoidance, tax evasion voluntary tax payment is influenced by factors such as the level of income and rates Taxation, socio-demographic factors, penalties, the likelihood of audits and previous audits, subjective and objective measures, the influence of financial advisers or tax consultants, ethical and social dynamics, the complexity of the tax system of exemptions and taxation.

It is very important to ensure in the public interest that taxes, which are a manifestation of the financial sovereignty of the state, are paid on time and in real amounts for the taxation process to be sound between the individual and the state, rules on the basis and form have been introduced in the field of tax law as is known, procedural rules come before the facts because, for the correct application of benefits, procedural rules must be applied in their place. therefore, there will be a violation of the procedural rules regulated by the Tax Procedure Code are not followed for taxes to be properly implemented Since they are considered misdemeanors, acts of special offenses apply in law special offenses are defined in the tax procedural code as tax offenses because the penalties that will be applied as a result of special offenses are like administrative fines and proceeding from the concept of offenses, the distinction between crime and misdemeanor offenses and the conceptual nature of special offenses, which are types of offenses, is emphasized, and the existing legal regulations are also presented by considering penalties related to these acts.

The basic form of income tax is based on self assessment, where the taxpayer fills out the tax statement from During the income received during the year and the amount of tax that must be paid, and then the estimator audits the taxable income accounts and compares his findings with the taxpayer, and most often there is a discrepancy between the value declared by the taxpayer and the value of the income resulting from the estimator, which can be considered a type of tax evasion, which makes the taxpayer feel the need for means of protection from paying taxes, so he seeks to reduce the tax burden by using an administrative appeal and objecting to the audited estimate Because there is originally a conflict in the principles governing the assessment of the tax, the

legislator granted the taxpayer to defend himself and his money by granting him the right to object and challenge the assessment decisions issued by the tax authority, and therefore, through this study, the researcher will indicate the means of punitive protections in the income tax law.

2. Research Methodology

2.1 Research problem

The fact that the penalties given are commensurate with the weight of the crime and the degree of error is certainly a duty in contemporary rights, but we always say that making a decision based on the essence of the issue is the basis. The problem of the study is to know the extent of the ability of judicial accounting in reducing tax evasion and the adequacy of tax laws and legislation by the authorized authorities and the legality of this and whether it will have an impact on individuals charged with paying the tax, which contributes to pushing them to tax evasion by providing misleading data. Do not give the real values of taxable income and because tax evasion is a crime punishable by law. Forensic accounting depends on the study of financial statements and reports by forensic accountants who have full knowledge of accounting aspects, judicial laws and related procedures to detect defects and manipulation and decide on those issues for all relevant parties, so some companies deliberately change their financial statements in the financial statements in an attempt to evade taxes and reduce profits illegally. This results in the issuance of financial reports with different accounting figures that mislead investors and make them make wrong decisions on the one hand and create a state of tax evasion on the other hand, some companies intervene in reducing accounting profit, taking advantage of changes, flexibility and accounting alternatives that exist in accounting standards and principles or not applied with the intention of tax evasion, and the phenomenon of tax evasion is one of the phenomena that affect the national economy, especially in developing countries whose budgets depend on income from taxes, hence the focus and attention. In forensic accounting, it is very clear, which plays an important role in forcing companies to submit sound financial statements free of any manipulation, that forensic accounting includes the application of certain skills in accounting, auditing, finance, quantitative methods, parts of law and research, and therefore the problem of the study can be formulated in asking Main question:

Is there a statistically significant effect of forensic accounting in reducing tax evasion?

- Sub-questions
 - What is the role of forensic accounting in reducing tax evasion?
 - Is crime the cause of punishment or is punishment the cause of crime?
 - Will there be a role for criminal accountability in reducing the misuse of materiality as a means of tax evasion?

2.2 Research Methodology

The exploratory research design was adopted for the study where relevant books, journals, and other literature in the field of forensic accounting, investigation, and taxation were reviewed, and concluded and appropriate recommendations were made for purpose of increasing the frontiers of knowledge.

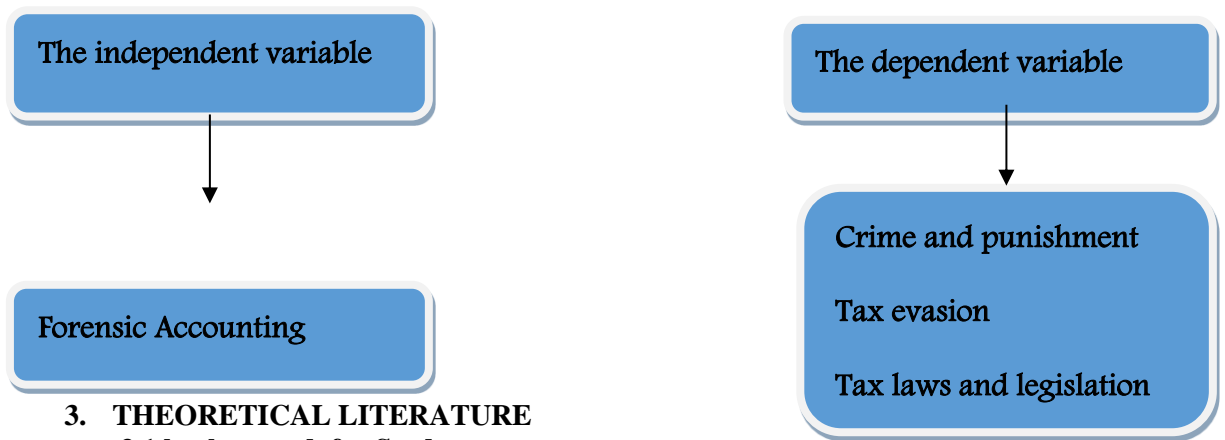
2.3 Research Hypotheses

(HO1) There is no statistically significant relationship between the application of Forensic accounting laws and the reduction of tax evasion.

(HO2) There is no significant relationship between the application of Forensic Accounting and the laws of tax legislation

(HO3) There is no significant relationship between the application of Forensic Accounting and an increase in the rate of financial crimes.

2.4 Modle of study



3. THEORETICAL LITERATURE

3.1 background for Study

In step with Abdullahi and Mansor (2015), perceived pressure as a result of factors leads to Unethical behaviors; that is the first component of the fraud triangle concept. Every fraud Wrongdoer faces some pressure to commit unethical behavior. Those pressures can both Be financial or non-economic. Albrecht (2008) pointed out That, since the strain to devote fraud may not be actual it is important to apply the word Perceived. If the perpetrators believed that they had been pressurized, this notion may want to lead to Fraud. Perceived strain can exist in diverse approaches, especially financial want. Financial Stress is diagnosed as the most not unusual element that leads an entity or individual to engage in tax fraud (Manurung & Hadian, 2013). The second essential detail of fraud to arise is perceived opportunity. Opportunity is created through ineffective tax administration or regulation that lets a commit tax fraud. The idea of perceived opportunity Shows that human beings will take advantage of instances available to devote tax fraud (Kelly and Hartley, 2010). The nature of perceived opportunity is like perceived strain inside the feeling that the opportunity no longer should be real too. But, the possibility exists inside the belief and perception of the offender. Rationalization is the third detail of the fraud triangle principle. The clarification concept shows that the perpetrator has to formulate some morally desirable concepts for him before accomplishing unethical conduct. Explanation refers to the justification and excuses that the immoral behavior is one of a kind from a criminal pastime. If an individual can't justify dishonest moves, it's miles not going that He or she will interact with fraud. A few examples of rationalizations for fraudulent conduct Encompass intentionally evading tax using laundering and making an investment in tax havens. However, not everyone who has the potential to pay, who's forced, who has the opportunity, and the explanation can commit tax fraud

(Gbegi & Adebisi, 2013). In line with Wolfe and Herman's son (2004), who's a proponent of the fraud diamond concept, one ought to possess the vital tendencies or competencies and abilities for the man or woman to commit tax fraud. Its miles wherein the Fraudsters identified the specific fraud opportunity and the ability to turn it into truth. The role, intelligence, ego, coercion, deceit, and pressure, are the supporting elements of Functionality (Wolfe and Herman son 2004). It's miles this talent of people as propounded Via the fraud diamond concept that facilitates the ease of tax fraud.

3.2 Concept Tax Fraud

Tax Fraud “is a form of deliberate evasion of tax that's typically punishable by law (Saxunova, & Szarkova, 2017), this includes conditions wherein intentionally fake Statements are submitted or fake files are produced (Thanasi, 2013). The offenses Tax fraud is placed in the discipline of crook monetary sports because of the damage created by unlawful evasion of paying tax obligations is pondered in depleted budgeted tax Revenue, the criminal research of tax fraud must take into consideration sure Peculiarities inside the method of prosecution and trial of tax fraudsters. As said in Pellegrino And Henrico (2016), to find out and prove the elements of the tax fraud offense, Three procedural steps are eminent; figuring out/detecting the incidence of tax fraud, Prosecution by the criminal investigators and the criminal lawsuits by way of the court of regulation Which is most often sponsored through regulation. In sporting those techniques, the maximum Suitable forensic gear has to be diagnosed and put in an area for you to hit upon the methods Utilized by tax fraudsters to intentionally prevent tax prices. Tax fraud offenses are generally, crimes of hazard to the sales technology prowess of the state, as stated above, And in mild of the financial outcomes, they fall into the class of financial crimes Tax fraud is seen as an intentional Crook act, in most cases, the purpose being categorized in step with motive including Avoiding the fee of tax liabilities Tax fraud is specific in A manner such that the culprit typically tries to locate his/her actions in pseudo-legality to inspire self-assurance and hence keep away from the crook intending. tax fraud offenders are properly familiar with the financial and tax law, they have got Knowledge of global monetary laws, and recognize the mechanisms employed to Intentionally prevent the tax from originating USA of operation, all this functionality posits The fraud diamond concept as argued by using Normah and Henri (2010), might be used for The motive of deliberate evasion of tax and non-remittance of tax sales to the originating United States. Rasha and Andrew (2012), assert that tax fraud incorporates an extensive type of tax-related Investigations, which include money laundering, corruption, terrorist financing, and other Financial crimes which include suspicious tax avoidance that threatens the strategic, political, and Economic pastimes of jurisdictions. According to Kenyon and Tilton (2006), tax fraud Investigations span an extensive spectrum of people and monetary operators, from large groups to self-employed individuals and government officers. Over the sector, Nations set anti-fraud units of the tax management who're dependent in a manner that enables them to proactively perceive, come across, look into and prosecute tax fraud (Bierstaker& Pacini, 2006); this is executed to persuade taxpayer compliance and fight predominantly Tax fraud cases.

3.3 Types of support in the forensic accounting profession

Supports provided in the forensic accounting profession, "litigation support", "cheating auditing or investigative accountancy" and "expert or expert it is revealed as "testimony". Below are some of these types of support, respectively will be

mentioned. Litigation support Provided to the prosecution authority before a judicial case or while the case is ongoing it is accounting support. It is more related to economic losses and the following operations (Aksu, Uytur, 2008, p. 64):

- To provide the necessary documents to support a claim.
- Documents for identifying missing points and priority evaluation examination.
- To understand the financial situation and October questions to be asked, to reveal to participate in the process of studying the findings to put.
- To examine the compensation claim report of the counterparty expert and to present a review of the reports about the good aspects or shortcomings of the situation pass.
- To assist in the negotiations aimed at bringing the case to a conclusion.
- To attend the trial to listen to the witness of the other side and to "one side's the interrogation of the witness by the lawyer of the other party" to the process it is to give support.

3.4 Cheating auditors or investigative accountancy

Cheating auditor or investigative accountant, necessary professional knowledge and who has qualifications and is engaged in the prevention of accounting fraud or he is the expert who serves the purpose of revealing. Financial information in case of doubt about its accuracy, reliability, and transparency the fraud auditing or investigative accounting services referred to are only not their activities after the appearance of cheating and irregularities, but the same what needs to be done before cheating and irregularities occur at the time it also covers activities (Denel and Asian, 2019, p. 302).

Cheating control detection and prevention of cheats in one place, enterprises; to increase it, carry out business activities in a healthy way, significant cheats and corruptions are timely and cause huge losses these are studies related to the ability to detect without (Anaya, Oban, 2014, p. 72).

Within the scope of investigative accounting activities of forensic accountants, cheats with a different consciousness than a traditional auditor, along with their evidence detection, by conducting a situation analysis in coordination with other specialists creating suggestions, why is the fraudulent situation within the scope of the suggestions it creates to provide compensation for the damage through the court and in such situations they have responsibilities such as creating precautions to avoid encountering

3.5 Expert testimony or expert testimony

Forensic accountants are also involved in expert testimony or expert witness activities can be found. In this context, through a lawyer, regarding the issues of expertise, they may be invited to the hearing to apply for their opinions. And both the defendant and the plaintiff can benefit from the expertise of a forensic accountant. Also based on the subject and complexity of the cases, the court panel also it may be requested to benefit from the opinions of forensic accountants.

The way of work of a forensic accountant and the stages of processing

The skills expected from a forensic accountant can be summarized as follows (Woori and Azalea, 2009, p. 185):

- From more usual accounting records and management information systems to short notes, correspondence and other financial data that are less clear to review a large volume of documents and important issues quickly the ability to somehow subtract.
- A solid understanding of the specific features of various business methods understanding.
- Legal proceedings against the minister and even the participant in a dispute are slow although it may seem, an urgency that will ensure a quick response if necessary and a sense of commitment.
 - There is a need for more work to meet the target time sticking to the strict timetable even when it comes out.
 - Complex theoretical ideas, with facts and figures when necessary by supporting, without giving an impression of superiority, the laity the ability to convey in a style that can be easily understood by.
- Most fundamentally, becoming a party due to the nature of a court case the ability to appear objective and professional even while taking part in the process.

4. The consequences of tax evasion

The process of tax evasion has negative consequences, as it is legally considered an economic and legal crime from the point of view of the tax law, and criminal penalties have been imposed on it, but in terms of its impact on the state's public revenues, it leads to a weakening of the state's general budget, thereby reducing the volume of public spending, and disrupting you can increase and grow Its capital through the accumulated profits that it has, unlike a company that is subject to income tax law

4.1 The consequences of tax evasion are as follows (Shinbone 2016)

- **Financial implications** Taxes are one of the most important sources of financing the state's public treasury, the main purpose of which is to cover the state's public expenses, and the state resorts to covering the deficit or through other sources of financing such as external loans from the World Bank
- **Economic effects** The effect of tax evasion is shown here in the rise in tax rates, and therefore the state is trying to increase its revenues by increasing the types of taxes and their ratios; to cover the loss of its tax revenues, which were formed as a result of tax evasion, and thus affect economic progress

- **Social effects** Tax evasion leads to the absence of social justice and inequality, and leads to law-abiding taxpayers bearing a greater tax burden than the one who carries out tax evasion and thus affects their internal motivation, which is the obligation to pay tax.

4.2 Methods of tax evasion.

There are a variety of methods and methods used in the field of tax evasion, some of them resort to devaluation of resources and inflating expenses, and this is called evasion through accounting processes, and there are those who resort to exploiting the

shortage or omission in the criminal law in his favor, this is called evasion through legal material processes, among these methods related to tax evasion include.

4.3 Evasion by accounting operations.

There are many ways of evasion, which extends through the reduction in sales amounts, or refunds without declaring them, and neglecting to register revenues for accounting, passing through the inflation of inflationary burdens. That is, tax evasion through accounting fraud is through the taxpayer's resort to submitting a report or tax return based on artificial books, records and accounts contrary to the truth, such as distributing profits to imaginary partners, or fabricating or changing purchase or sale invoices in order to reduce revenues and increase expenses .

4.4.1 Evasion by means of legal physical operations

- Preparation of fake invoices for fictitious sales or purchases through which a partial evader can take advantage of the right of discount on fees for fake purchases.
- Or by improving the image of a legal situation or situation that is essentially taxable and converting it into a situation that under items that are exempt from tax or because they are subject to a lower withholding.

5. Crimes and punishments

The imposed penalties must be commensurate with the weight of the crime and the degree of error, and we always say that making a decision based on the essence of the case is the basis in contemporary law. For this reason, when can we consider a crime a crime that actually occurred? Is it when the crime is contemplated? Or when the crime is planned? Or when we try to commit? Or when the crime is actually executed? Or when the court gives a decision to commit the crime? Was the reason for committing the crime the first stone, the last stone, or the blows thrown between the first and the last stone? Is the instigator to commit the crime has no guilt? I mean, will our focus be only on the result, which is the "crime" only, or will we take into account the reasons that led us to this result (incitement) Will he have a role and punishment? But what if the perpetrator did not appear before the court and was not caught and escaped punishment? Does this mean that he is innocent? here comes the main question is *the crime the reason for the punishment or is the punishment the reason for the crime ?*

The question that others do not pose to us, we must ask ourselves, and that the guilt is hidden in the answer to the question that we give to our heart. It cannot be determined that the cause of the crime was the first strike, the last strike, or the strikes that were between the first and the last. This means that the incitement to commit the crime is considered half of the crime as an act, and if the planning leads to execution, then it actually started with the action of the crime and it is not possible to prove that the crime was committed. It began to be implemented, it can only be proven when the court gives its decision, and where the court's decision is, everyone is infallible until proven guilty. But if the person survived and did not appear before the court, and no decision was

issued against him at this time, the wisdom of conscience will be the judge against him, and here justice will be achieved.

◦, 1 **Punishment is the reason for the crime?**

The inadequacy of the laws imposed on the perpetrators of misdemeanors (tax evasion) or the knowledge of the evaders about the possibility of incurring the punishment that will be imposed on them if they are caught, means that the punishment is the reason for committing the crime and because the motivation of the evaders to invest the money instead of paying the government for nothing is the main reason for their non-obligation to pay. The expansion of the informal economy and non-deterrent penalties for tax evaders also increase tax evasion. The lack of accurate and sufficient information for some taxpayers working in many professions allows tax evasion due to the multiplicity of laws and legislations of the tax code and because the tax estimate is based on the income declared by the taxpayer and there is often a difference between the declared income and the real income and because of the difference in the tax estimate. Such as protecting taxpayers themselves from paying tax by using illegal means such as tax evasion by not paying the tax in principle or paying part of it, in both cases, it harms the public order of the state because the tax is considered the basic income that enables it to provide services through it.

◦, 2 **Crime is the reason for punishment**

The exaggeration of the size of the taxes imposed and the complexity of the laws are the main reasons why evaders are paid to do this. Misdemeanors increase the rate of tax evasion.

◦, 3 **Crime - Misdemeanor Distinction.**

States shall impose coercion against those who commit acts that violate the legal order and the power to punish; in other words, the right to impose sanctions is an absolute he holds in his hand in a way. Thanks to this authority, the State tries to ensure social welfare and justice by taking measures to protect public order, while doing so at the same time, the obligation to act proportionally to the weight of the violation act is happening. This situation affects the legislator, acts of violation, and, in particular, crimes other than he has guided the path of separation from violations of the law. In the doctrine, this issue has been tried to be explained with various views. For example; a tort is a violation of a right, and a crime is a violation of law; a tort is a violation of the will of the state indirectly, and the crime is directly violated; a tort is a personal act that can be remedied it has been suggested that while causing harm, crime causes social harm or danger of harm that cannot be eliminated (Hafiz, 2008, p. 177; Fixtures, 2013, p. 52).

These views distinguish between misdemeanor and crime, with a more accurate expression, crime with has carried out the effort to separate the other unlawful acts in terms of their essence. Whereas the acts that constitute a crime are present as an injustice even before they are defined as a crime in the law; therefore, the crime is one of the other violations of the law in essence it is not separated by quantity, that is, by form (Kola and Adam, 2013, p. 36).

Tax evasion was a national demand in Palestine at one time, the actor is considered to have provided a national good thing that was able to deceive the occupation and preserve its national wealth, and he responded to national calls that tax evasion was a national duty to disrupt the financial policy of the occupying state and deprive it of its most important financial sources.

For these reasons, it has been said for some time that tax fraud is an honorable crime, but how honorable are those people who continued to deceive themselves and deceive their state after national liberation and the entry of Palestinian Territories authority? The tax, insofar as it is imposed, is a necessity for The establishment of the state and the continuation of the development of society, and for this necessity, the legislator intervened to regulate the Criminal Code And sets its provisions according to a distinct and special approach commensurate with the principle of achieving financial interest . Achieving tax justice and even social justice is within the limits of possibilities the Palestinian legislator to draft the Tax Procedures Law for the value-added tax law alongside Palestinian income tax law No. 17 of 2004.

By extrapolating the historical development of punishment for tax fraud, we note that the main function of The past tax criminal penalty is to compensate for the losses suffered by the Treasury due to fraud Therefore, the penalty was focused on the financial aspect of the taxpayer more than on a person The perpetrator of the fraud himself It is noteworthy that the Palestinian legislator in the new Palestinian Law No. 17 of 2004 For income tax, he has taken a middle path between expediency and justice, so he resorts to material penalties of imprisonment According to the degree of material gravity of the crime with the degree of guilt of the perpetrator, and you see him in another case resort to Compensation using fines and compensation to tax evaders.

“That a tax offense is a criminal offense of a special nature ”.

Are the rules of the General Penal Code applied, or is the tax Penal Code a special law with subjectivity and rules distinct from the General Penal Code In response, it can be said that the General Penal Code aims to protect the interests of society as a whole, while the tax Penal Code deals with a specific interest, namely the protection of the financial interests of the public treasury, i.e. the protection of the tax treasury interest?

The importance of tax crimes has emerged because of the specificity of these crimes distinct from crimes as a result of their relevance to economic policy. Therefore, Western jurisprudence has tightened, especially in France By drawing up Penal texts that ensure the application of the provisions of tax laws. And based on this Militancy it was considered a crime for auditors who play an important role in the process of tax evasion they constitute an independent and self-contained crime. The criminal liability of these auditors in The crime of tax evasion is committed as soon as they act that changes the reality of the financial situation For their clients to pay fewer taxes than they should, provided that the auditor realizes his own free will that what he is doing Will affect the tax benefits of the state.

The components of the successful application of Forensic accounting in the detection of tax fraud To detect tax fraud by applying Forensic accounting, it is necessary to provide the necessary elements for this, including The need to continue investigating, searching, and investigating the expected judicial financial problems and collecting objective evidence, whatever Its relative importance was about disputes arising due to illegal financial transactions between the taxpayer and the General Authority for taxation To determine in advance such disputes and detect the expected manipulation

and fraud promptly. Providing legal support, which is indicated by the bulletins published by the American Institute of Certified Public Accountants for the year 4112, which include?

The tasks of an expert witness who provides his opinion in the Judicial Court as an expert consultant working on the assessment of cases of tax fraud Detected when tracking the operations and procedures of a tax accountant , The scientific and practical qualification of a Forensic accountant is important and required for detecting tax fraud promptly and trying to The experience accumulated by the judicial accountant through continuous work and training courses enables the Forensic accountant to resolve these disputes objectively and fairly.

the existence of a Forensic accounting standard for Forensic review, which can detect tax evasion, as it requires that the content of this standard corresponds to the role of judicial accounting to detect cases of tax fraud and address them later. Impartiality and independence when preparing the reports of the Forensic accountant, as it affects the credibility and objectivity of this report, which contributes to the Detection of tax evasion. Awareness of the need to apply Forensic accounting and its role in facilitating the task of detecting cases of tax evasion just in time.

6. THE RELATIONSHIP BETWEEN Decisional ACCOUNTING AND TAX LAW

In recent years, due to the weaknesses of legal supervision aimed at detecting fraudulent activities, financial and as a result of the significant increase in cases of tax fraud, forensic accountants' financial accounting and it leads to the need to deal with violations of tax rules (Balios et al., 2020: 59).

It has been mentioned before that forensic accountants should have legal knowledge, but they should also have sufficient knowledge of tax legislation and cheating practices. Law in financial matters and can be said that taxes are inseparable from each other, they are complementary parts (Develioğlu, 2015:7). This therefore, the knowledge and experience of a forensic accountant related to tax is one of his most important qualities (Bekcioglu et al., 2013: 5).

Tax losses are important for both individuals and the state. One of the reasons people cheat it is also to avoid taxes. The fact that the tax is not paid at all, the problems that occur in the tax lead to economic losses. Especially crimes known as economic crimes require expertise due to their characteristics. The people who are conducting the investigation of these crimes, so that the investigation can progress healthily must have knowledge and skills related to economics. For this reason, the forensic accountant who is an expert his help is needed Economic crime can be defined as Decriminalizing acts that harm the country's economy, are committed by ignoring the laws that must be followed in economic life (Usul and Topçuoğlu, 2011: 55). Below, the relationship between some economic crimes and tax within the scope of forensic accounting will be mentioned.

6.1 The Relationship of Fake Document Issuance with Tax

The relationship of the issuance of fake documents with tax, The books, records, documents that are kept, organized and required for storage and submission must be ordered by tax laws . Tax Procedure Code a forged document is defined as" a document issued as if it existed, despite the absence of a real transaction or case .Companies may issue misleading documents. In this case ,the parties that edit and use the document

should be assessed separately, the purpose of the document used is not to pay taxes or to a person who does not have the right to benefit from the tax refund status, while the source of the document may have prepared a misleading document to generate more income. In such cases, there is also a need for a forensic accountant to conduct an analysis that is heard where people can choose the method of organizing and using fake documents due to the provision of the following purposes (hussan Oshi, 2006: 24, 25);

- Pay less taxes by increasing expenses more than they are, Conceal their expenses by not documenting their purchases of goods and services, Not paying VAT unfairly or receiving a VAT refund even though they don't deserve it
- Make a profit by issuing a free invoice as if there were no goods bought or sold in the middle, To make, Ensuring that black money obtained through activities that do not comply with the laws comes to a legal status, that is, laundered, etc.

٦,٢ The relationship between financial manipulation and taxation

The need for the intervention of a forensic accountant, which indicates the manipulation of financial statements and is considered very important for the detection of fraudulent activities financial manipulation in the form of advertising of financial information for business occurs in a different way than it is. Financial manipulation occurs for different purposes , but the simplest is in the field of taxation Its purpose is to pay less taxes or provide tax-related benefits ,In order to pay less taxes, companies can use the method to increase income that is not subject to income tax in their financial statements, reduce tax-exempt expenses, or show expenses for the current period higher than they are. To give an example , the enterprise is in a progressive period By showing the expenses that will be accrued as if they were accrued in the current period, the expenses of the current period are high Forensic accountants can appear, focusing on specific items of income that are not declared in tax returns They adopt most of the audit mechanisms of tax officials in the search for undisclosed income.

٦,٣ The relationship of tax with the crime of fraud

The crime of fraud is to deceive a person with fraudulent behavior , to the detriment of himself or the person who betrays him It is defined as actions performed by a person who provides a benefit to himself or another person in such a way that the crime of fraud, also mentioned in the Palestinian criminal code, will have judicial penalties,The crime of fraud can manifest itself in many ways, such as banks, credit cards, misleading advertising, titan chains, ermiftlik Bank and similar banks , various scams that occur online.(Ta octane , 2018: 73).

In addition, fraud is such a broad concept that it is also associated with other economic crimes. As can be understood from the definition, fraud consists in deceiving a person by fraud and providing benefits. In this context, financial manipulation, money laundering and others In essence, crimes also consist of fraud by fraud. The crime of organizing forged documents is the same way As stated in the name, it is fake, that is, misleading and deceptive. Knowingly to pay the tax at all or incompletely It is a fraudulent activity of willingly organizing fraudulent documents and obtaining benefits. Taxation The activities of deceiving the state in order not to pay are also

manifested in this concept. Also The unfair receipt by the tax officer of a VAT refund through cooperation with the taxpayer is also manifested as VAT fraud and the auditor generally carries out his activities by conducting studies on the document. But Forensic accountants, on the other hand, try to deal with documents from all sides. In this context, the fraud In the sections that they believe exist, they conduct a more detailed search to detect fraud, using their own research techniques

٦,٤ The relationship of taxation with the crime of money laundering

The crime of money laundering is the legal representation of funds acquired from illegal activities with a generalized expression The indicated activities are all. The crime of money laundering also includes other economic crimes. Legal proceedings in terms of the nature of the crime in the scope of combating the laundering of proceeds of crime Due to its inclusion, forensic accounting is included in the fields of activity. In case of money laundering, forensic accountants check all the necessary information and documents , provide investigation, consultation, case support and expert testimony They provide services in the scope of combating money laundering crimes, the goal is to reduce the informal economy. Especially in companies In cases of corruption, people carry out a number of activities to hide corruption. Forensic Medicine On the other hand, the accountant goes into the details of the activities carried out to hide the true purpose, conduct his examinations and identify the real and fake transaction.

The crime of money laundering brings with it a number of economic problems. These problems are related to taxi also leads to problems of encouraging tax evasion activity and reducing tax revenues forensic accountants examine accounting and tax records and financial events in the money laundering crime to detect documents and transactions related to them and areas where the money laundering crime .

7. Areas of application of Forensic Accounting in tax cases

The use of forensic accounting specialists in tax cases is a developing area in many cases that fall into the field of tax law, good accounting to solve the issue requires knowledge and financial analysis. Lawyers, usually have no knowledge in accounting They will always support the opinion of experts. At this stage, the support of a forensic accountant who can conduct a detailed examination and use accounting techniques is needed there are generally three types of tasks for forensic accountants in tax issues.

- Fraud investigation,
- Compliance with legislation,
- Determination of commercial loss

The areas of application of Forensic Accounting are generally divided into three Expert certificate (experience)

- Litigation support consulting,
- Investigative accounting (fraud audit).

The relationship between the areas of application of Forensic Accounting in tax cases is tried to be explained below.

7.1 Expert certificate in tax issues (Expert certificate)

Expert certification, which is one of the areas of forensic accounting activity, can be defined as the certification of forensic accountants before the court in the field in which

they are experts. In the system of expert certificates The statement, which is reported in writing, is also explained orally, This concept is the expert Also known as a subsidy is an expert examination is a tool used in tax issues. For this reason, the law on expert testimony was published the code of civil procedure is entitled expert opinion. Persons who are parties to lawsuits have the right to receive a scientific opinion from an expert about the incident subject to litigation but also for this reason, the term cannot be requested. The judge of the case is a spontaneous request of a party or an expert person It is important to research in terms of the applicability of expert testimony in addition, the extent to which litigation support consulting can be applied.the forensic accountant's duty as an expert witness is to conduct the necessary research on the subject of the case in court and collect data related to it. By trying to come to a conclusion from the data obtained, He reveals his conclusion clearly and clearly in court (Kolo-ochlo, 2007:18).

The forensic accountant understands the results that he reaches while performing his expert duty in such a way that everyone understands it should be expressed as When disputes arise for experts in tax issues, cases related to the subject of the dispute It is needed for the purpose of providing evidence.

- The purpose of applying to an expert witness in tax cases is general they can be collected under two main headings. The relationship between the cause of the accident that led to the tax that caused the lawsuit and issues related to private law it has a purpose that must be proven.
- It may be aimed to examine the transactions of the taxpayer or the transactions of the tax administration during the taxation process. In this case, the expert, for example, replenishment of the transaction made by the administration in the tax assessment of it may be requested to examine whether the transaction was performed correctly by comparing it with the taxpayer's books and records

7.2 Consulting litigation support in tax cases

A consultant can be defined as a person whose knowledge and experience are applied in a particular matter. Forensic Medicine the services provided by the accountant within the scope of litigation support consulting: referee, mediator, professional attendant, expert appointment referee, etc. It can be considered.

Litigation support consultations can be before the case, as well as during the case. But it's about taxes the assistance received from the forensic accountant in disputes before the subject of the dispute is transferred to the court and thanks to the proposals for solutions, benefits can be obtained in terms of time, costs, and expenses. Forensic accountants identify changes occurring in business assets within the scope of litigation support, transaction tax can provide benefits in many ways by performing activities such as checking compliance with its laws and Financial Reporting Framework. These benefits can be summarized as follows:

- Ensure the security of information and documents necessary to determine whether the claim is true or not by collecting, Re-evaluation of information to identify cases of loss and profit.
- Support discovery and investigations of financial evidence ,Understand financial issues and provide support to the lawyer on this topic by examining the counterparty's report, identify and examine the strengths and weaknesses of the report.

- Listen to the statements of the other party and analyze them, participate in the case and provide support in interrogations.

√,√ **Investigative Accounting in tax cases / fraud audit**

The concept of audit fraud has become an important concept all over the world as a result of the financial crises of recent years and scandals that have occurred in large companies. As a result of such experienced cases Detection and Prevention of errors and fraud in enterprises and organizations are significant economic benefits Saves. Detection and Prevention of fraud on demand in the field of forensic accounting fraud audit it serves with purpose.

Most of the techniques initially used in the field of Investigative Accounting, detection of tax evasion by the Internal Revenue Service the role of Investigative Accounting for criminal accounting in tax cases begins with an understanding of the litigated dispute. The forensic accountant conducts a number of checks of the information and documents subject to the case, provides support in accordance with the law and the detection of errors and fraud. Tax research topics in the field of Investigative Accounting in their issues can be listed as follows:

√,√,√ **Accounting Errors that May Occur in Tax**

- Accounting errors made during the preparation of general declarations,
- Accounting errors made when determining the tax base,
- General Accounting errors made during tax assessment

√,√,√ **Accounting Tricks That Can Happen in Tax**

- General Selling and buying corruption
- Transferring special expenses to the business account
- To raise operating expenses
- The tricks performed in the final Valuation
- And do not hide incidental expenses.

√,√,√ **Unregistered Transactions**

- By keeping the records of the economic activities of the ENTITY unregistered, the tax is paid at all or incompletely.

Fake/ Misleading Document Editing is.

8. Conclusions & recommendations

We conclude from this study that there is a high rate of tax evasion, fraud and financial corruption from falsifying financial papers and documents, because the law and accounting are separate, there was a need for forensic accounting to solve financial issues, because tax evasion causes a malfunction in the state budget system, especially in developing countries that rely mainly on tax to meet public services, and an increase in tax evasion caused a budget deficit in the state treasury forces the state to raise the prices of public services, and here we turn instead of paying the tax to a specific category (those charged with paying the tax)to everyone algebraic, hence considered tax evasion A crime punishable by law and caused the existence of laws and legislation to punish tax evaders , And we see that the people charged with paying taxes see that it is possible to increase investment means, which makes them present their personal

interests to the public institution, and this approach that everyone follows, and because of the many complexities and overstatement of taxation and laws, made the way open, because the income declared by the taxpayer always differs from the opinion of the tax auditor and the high ability to object to tax returns, appeal decisions, it is possible to exploit loopholes in the law and accounting to investigate tax evasion or even reduce the amount that must be paid is it possible that the plethora of laws and complexities is the main reason for the existence of this high evasion rate is why we recommend this study Factors that, The factors related to the perception of tax payers of the state are important and he argues that the most convincing are those charged with paying the tax and making the state more credible and transparent by reducing the volume of tax evasion in order to provide a complete picture of the determinants of tax evasion .we also point out that there is a relationship between tax evasion and the efficiency of the system derived from the which serves to provide the actual economic performance resulting from reliable tax data.

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