



THE IMPACT OF FORENSIC ACCOUNTING IN RATIONALIZING JUDICIAL DECISIONS IN IRAQ

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Abstract: The role of forensic accounting has emerged as a major field of accounting practices that relies on special techniques, which include fraud examination, anti-bribery, anti-corruption, business evaluation, expert testimony, litigation support, and cyber security in order to help the judiciary make rational decisions. This study aims to demonstrate the impact of forensic accounting in rationalizing judicial decisions in Iraq, and to achieve the objectives of the research study by designing a questionnaire that was sent to the study sample. The external auditors include academic accountants, professional accountants, and forensic accountants working in the governorates of Dohuk and Erbil, where 50 questionnaires were received. To analyze the study data, the Statistical Program for the Social Sciences (SPSS) was used, and the study reached a number of results, the most important of which is that forensic accounting helps judicial authorities and supports the work of oversight bodies to combat corruption, especially in light of the era of digitization and information technology, and forensic accounting affects the reduction of financial fraud operations. Because the forensic accountant has good methods, techniques, and skills, it can detect and investigate multiple operations such as money laundering, fraud, and embezzlement.

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IRAK'TA ADLİ KARARLARIN RASYONELLEŞTİRİLMESİNDE ADLİ MUHASEBENİN ETKİSİ

Öz: Adli muhasebenin rolü, yargıya yardımcı olmak için dolandırıcılık incelemesi, rüşvetle mücadele, yolsuzlukla mücadele, iş değerlendirmesi, bilirkişi tanıklığı, dava desteği ve siber güvenliği içeren özel tekniklere dayanan önemli bir muhasebe uygulamaları alanı olarak ortaya çıkmıştır. Bu çalışma, Irak'ta adli kararların rasyonelleştirilmesinde adli muhasebenin etkisini ortaya koymayı ve çalışma örneğine gönderilen bir anket tasarlayarak araştırma çalışmasının hedeflerine ulaşmayı amaçlamaktadır. Dış denetçiler arasında, elli adet anketin uygulandığı Dohuk ve Erbil vilayetlerinde çalışan akademik muhasebeciler, profesyonel muhasebeciler ve adli muhasebeciler yer almaktadır. Çalışma verilerinin analizinde Sosyal Bilimler İstatistik Programı (SPSS) kullanılmış olup, çalışmada bir dizi sonuca ulaşılmıştır. Bunlardan en önemlileri; adli muhasebenin yargı makamlarına yardımcı olması, özellikle dijitalleşme ve bilgi teknolojileri çağında yolsuzlukla mücadelede gözetim organlarının çalışmalarına destek sağlaması ve adli muhasebenin finansal dolandırıcılık operasyonlarının azaltılmasına etki etmesidir. Adli muhasebeci gerekli yöntemlere, tekniklere ve becerilere sahip olduğunda kara para aklama, dolandırıcılık ve zimmete para geçirme gibi birden fazla işlemi tespit edebilir ve araştırabilir.

Anahtar Kelimeler: Adli Muhasebe, Adli Makamlar, Mali Konular, Uyuşmazlıklar, Dolandırıcılık.

INTRODUCTION

Accounting is a science that records, summarizes, analyses, interprets and communicates financial and economic information to institutions and individuals. It aims to provide an accurate and comprehensive picture of the financial conditions and financial performance of various projects and helps in making financial decisions (Ali & Zalzali, 2024). However, many countries in the world suffer from the spread of the phenomenon of financial and administrative corruption at various levels, causing financial collapses and crises, which has led to the filing of a large number of lawsuits and judicial disputes before the courts as a result of the lack of credibility of accounting



information and the lack of confidence in the role of accountants. As a result, the accounting profession is in a difficult and challenging situation. To confront the phenomenon of financial and administrative corruption, it was necessary to search for modern means, in addition to the necessity of using specialized expertise and distinguished skills to express opinions in lawsuits and issues of a financial and administrative nature. As a result, the need for judicial accounting emerged (Ali, 2023).

Forensic accounting is a specialized field of accounting. A forensic accountant applies accounting principles, methods, and techniques to investigate financial issues, resolve disputes, detect fraud, and provide support in litigation. Forensic accountants are often hired by attorneys, law enforcement agencies, government agencies, insurance regulators, companies, and individuals to assist them with various legal or financial issues. Lawyers often consult a forensic accountant regarding complex accounting issues related to a legal dispute, such as evaluating the value of the case, drafting claims, counterclaims and defenses, drafting discovery requests and responses, and so on (Micah et al., 2023).

Our research seeks to achieve a set of goals, such as identifying the challenges and obstacles facing the development of forensic accounting to perform its work in applying accounting principles, methods, and techniques. And enhance the basics and nature of the forensic accounting system. Arriving at an easy model in highlighting the importance of the role of the forensic accountant in providing opinions on financial issues, resolving disputes, and detecting fraud.

1. THE CONCEPT OF FORENSIC ACCOUNTING

The financial crises, accounting scandals, collapses and bankruptcies that many international companies and banks were exposed to reveal many cases of fraud, forgery, corruption and financial violations. The number of cases increased, and the legal procedures related to these violations and collapses became complicated, This led the global economy toward crises, resulting in losses estimated at hundreds of billions of dollars. On the other hand, the auditing profession faced a crisis of loss of confidence on the part of users of accounting information, in addition to the lack of sufficient academic qualification and training for accountants and auditors in dealing with these types of problems, which prompted professional bodies and relevant stakeholders to identify the reasons. The main problem and the search for appropriate solutions (Al-Balawi & Al-Anzi, 2024). All of this gave rise to forensic accounting, also called forensic auditing or financial forensics, which deals with it as a specialized field of accounting dedicated to investigating perceived or actual discrepant financial issues and addressing them for legal purposes. Forensic accountants or forensic accountants have

the necessary experience to conduct comprehensive investigations of any violations and address them according to legal standards in a manner consistent with those derived from multidisciplinary perspectives (Ellili et al., 2024).

Forensic accounting has been defined by many bodies, the most important of which is the Association of Certified Fraud Examiners in the United States of America (ACFE) as: “the use of accounting, auditing, and knowledge in investigation for the purpose of providing advisory services, expert testimony, and work in investigation and searching for various deviations with the aim of combating fraud.” It is defined as: “The use of accounting skills in cases involving actual or potential criminal or civil lawsuits, and it is not limited to generally accepted principles of accounting and auditing, but rather includes estimating lost profits, income, assets, and damages, as well as evaluating the internal control system of the economic unit” (Al-Shammari & Abbas, 2024).

2. THE HISTORICAL DEVELOPMENT OF FORENSIC ACCOUNTING

The emergence of forensic accounting as a profession is considered to be the first documented evidence of knowledge of forensic accounting, which was included in an advertisement in one of the daily newspapers in the city of Glasgow, more than 200 years ago in 1824 AD in Glasgow - Scotland, based on certificates given to accountants at that time regarding arbitration procedures and participation in dispute resolution in the courts. Several years before that date, forensic accounting techniques had been in use since 1817 AD. The forensic accountant was used as an expert witness in bankruptcy trial sessions in Canada after the first bankruptcy case of the Meyer V. Sefton company was registered, which required an accountant to carry out the investigation of people who they declared bankruptcy, as this task was undertaken by the accountant Dr. Larry Crumbley, who is considered the pioneer of forensic accounting and the first forensic accountant in history and the beginning of the profession of this accounting (Yousry, 2023). As for America and Britain, forensic accounting spread at the beginning of the twentieth century, and in 1982 the first book on forensic accounting was published entitled “The Accountant as Witness and Expert.” In 1986, the American Institute of Certified Public Accountants (AICPA) issued a list that includes the litigation services performed by the accountant (Al-Balawi & Al-Anzi, 2024). Due to its necessity, many professional organizations have paid attention to forensic accounting and developed it. They have issued some professional publications in which they explain the importance of forensic accounting, its types and fields, and its purpose. These organizations also clarified what the judicial auditor does and the qualities and skills that must be available in him so that he can perform his work



efficiently. The most important of these organizations are the American Institute of Certified Public Accountants, the Canadian Institute of Certified Public Accountants, and the Australian Institute of Certified Public Accountants. In May 2008, it agreed to issue a new specialized certificate for certified public accountants in the field of forensic accounting, which is the Certified Accountant in Forensic Financial Accounting (CFF), which brings together specialized experience in the field of forensic accounting with the basic knowledge and skills of forensic accountants, making them among the most credible business advisors (Abdel Hamid, 2022).

3. THE IMPACT OF FORENSIC ACCOUNTING ON JUDICIAL DECISIONS

The emergence of forensic accounting in recent years as a tool for detecting fraud and manipulation in financial statements and combating financial corruption, whether in companies or government institutions. Forensic accounting arose out of the judiciary's need for the services of accountants in cases with an accounting and financial formula and because of the shortcomings and inadequacy of external accounting procedures in detecting fraud and financial corruption or the possibility of collusion. Auditors with perpetrators of fraud and corruption, and forensic accountants have many skills such as accounting, auditing and investigative skills in assisting the judiciary in disputes and lawsuits with an accounting and financial formula to reach a fair decision issued by the judiciary (Abdel Hamid, 2022). The importance of forensic accounting by judicial bodies is due to the fact that they use special and different techniques, including forensic auditing, to detect violations and fraudulent activities in financial data and records. This process is considered crucial and necessary in preventing financial losses and maintaining the integrity of financial systems because they understand the methods used to carry out fraud. Forensic accountants analyze financial data to trace the origins of fraudulent activities and play a crucial role in investigating financial crimes and identifying the perpetrator of this crime because it provides the necessary evidence to prosecute financial criminals. This investigation is necessary for legal procedures and leads to achieving justice. The role of forensic accountants has also expanded to include developing strategies and contributing to control. On internal problems in digital information industries, making operations more efficient and effective, thus reducing risks (Daraojimba et al., 2023).

The researcher believes that the forensic accountant reviews, interprets and analyzes the financial case using appropriate techniques specific to this field, through which he can identify fraud and fraud in the financial records and reports and express his opinion about the gap or dispute that occurred between the parties to the case and

then submit it to the judiciary, thus based on the accountant's opinion. In the criminal case, the judge issues the final ruling between the parties to the dispute.

4. LITERATURE REVIEW

Certainly, the existing body of literature related to forensic accounting includes a diverse range of scholarly contributions, revealing the multifaceted nature and evolving landscape of this discipline. Some of them are consistent with our current research and one of his notable studies:

Al-Jubouri & Muhammad (2013) found that fraudulent operations have spread widely in many companies due to the chartered accountant's reliance on the sampling method when auditing financial statements, as well as his lack of responsibility in discovering fraudulent activities. Here comes the importance of forensic accounting in detecting fraudulent operations through employing a set of techniques that help detect fraud. The forensic accountant's achievement of his goals requires that they possess a set of characteristics, the most important of which is education, training, and diverse experience (Saudi, 2015). In another study he conducted in Egypt, he studied the dimensions of money laundering practices. Explaining the most important skills, qualifications, and experience that forensic accountants must have to detect money laundering practices and analyzing the most important obstacles facing the application of forensic accounting in the Egyptian business environment. An official professional body must be established for judicial review to grant licenses to practice the profession of forensic accountant. (Abdul Razzaq & Amin, 2023). This research aims to present the concept of the introduction to forensic accounting and the methods that need to be used in it, as well as the possibility of using these methods and methods in reducing corruption and financial fraud. The study recommended working on issuing a standard, statement, or accounting rule that can be used as guidance for carrying out forensic accounting tasks and activating its role to limit manipulation and financial fraud, and that this should be done with a legal cover issued by government agencies. (Ogbaini et al., 2024). Focus on evaluating the impact of forensic accounting on detecting and preventing fraud and corruption in the government sector. The results of this study revealed that the government uses forensic accounting minimally in its operations, and the study recommended employing the services of forensic accountants to review and audit all major government financial transactions in detail. A separate office of forensic accountants should be established at all levels of government with extensive administrative training on detecting and preventing forensic fraud. (Boztepe, 2024). This study sheds light on the research that has been done in forensic accounting in Türkiye and shows that interest in forensic accounting has increased in Türkiye, despite the fact that research in this field is generally insufficient and there is a need for more



doctoral studies to develop this field. Due to its important role in combating financial crimes. The study recommends increasing research funding by the government, using advanced research methodologies such as data analytics and machine learning, and developing targeted training programs to raise awareness of forensic accounting practices. (Abdullah et al., 2024) believe that there is a failure in accounting and oversight methods that lies in the methodology taught in Iraqi institutes and universities to discover cases of corruption and financial fraud. On the other hand, the majority of auditing and accounting employees in Iraq suffer from weak awareness and information about forensic accounting methods. Through this study, the researchers suggested the need to add forensic accounting methods to the curricula of finance and accounting departments in universities at the bachelor's and master's levels of studies through theoretical and practical lessons.

5. METHODOLOGY AND DATA COLLECTION METHOD

The theoretical side of the research depends on the inductive approach from books, research papers, scientific dissertations, and periodicals available on the internet, while on the practical side, the research relied on the descriptive and analytical approach by conducting a field study to obtain data related to this aspect. The questionnaire form was designed as a basic tool for collecting data related to the subject of the study. The questionnaire was presented via a Google form to the study sample, which is represented by external auditors, academic accountants, professional accountants, and forensic accountants who hold a master's degree, a doctorate, and a CPA certificate, and those working in the governorates of Dohuk and Erbil for the year 2024. 50 of them responded to the questionnaire, and thus it is an appropriate number for conducting the questionnaire analysis.

6. ANALYSIS RESULTS AND DISCUSSION

In this study, a questionnaire was used as a common means of collecting data and presenting it to the selected sample. To present and analyze the results clearly and to reach appropriate recommendations, the main goal of the research is achieved and the questions related to presenting the research problem are answered. This research form consists of three basic axes:

- a. The first part: contains general information about (gender, years of experience in the field of accounting, precise academic qualifications, and educational attainment).
- b. The second part: revolves around the focus of the research (the skills and qualifications that must be possessed by a forensic accountant).

c. The third part: Focused on the impact of forensic accountability on judicial decisions.

A five-point Likert scale was used in this study to measure the answers of the study sample members to the second and third paragraphs of the questionnaire as follows:

1. Strongly agreed
2. Agreed
3. Neutral
4. Disagree
5. Strongly disagreed

Statistical analysis methods vary depending on the purpose of conducting them, and the statistical analysis program (SPSS) was relied upon to extract frequencies, percentages, standard deviations, arithmetic means, as well as the coefficient of variation (for the two variables, completely and partially, as shown in the following topics:

6. 1. Description of the Individuals Surveyed

As we mentioned previously, we presented the questionnaire via a Google form to a random study sample consisting of external auditors, academic accountants, professional accountants, and forensic accountants, and 50 of them responded to the questionnaire, and from the respondents' answers regarding demographic characteristics, it is clear from the data in the Table 1 that the majority of individuals responding to the questionnaire items are from the (males) category, with a good percentage (74%) compared to (26%) for the females category. This indicates that the majority of external auditors and accountants in Dohuk and Erbil governorates are males, and it was the highest percentage of the categories of number of years of service in the field of accounting was for the category of 5 to 10 years, with a percentage of (34%), while the percentage of those whose academic experience ranged from (10 to 15) years was (32%), and this category came in second place. While it was found that the highest percentage of respondents possessed academic accounting qualifications at a rate of (50%), followed by the category of professional accountants at a rate of (22%) from the study sample group. Finally, it was found that the highest percentage of respondents possessed a master's degree at a rate of (68%) and ranked the second came to those holding the CPA certificate, meaning external auditors, at a rate of (22%). This enhances the availability of experience and competence in understanding the requirements of the core of the research and its basic variables, which in turn contributes to achieving an objective answer to the questionnaire questions.



RESPONDENT CHARACTERISTICS		Duplicates	The ratio
Gender	Male	37	74%
	Female	13	26%
	Total	50	%100
The Years of experience in the field of accounting	From 1 to 5 years	9	18%
	From 5 to 10 years	17	34%
	From 10 to 15 years	16	32%
	More than 15 years	8	16%
	Total	50	100.0%
Academic Achievement	External Auditor	10	20%
	Professional accountant	11	22%
	Academic accountant	25	50%
	Forensic accountant	4	8%
	Total	50	100.0%
Academic Qualifications	External Auditor Certificate CPA	11	22%
	Master's degree and equivalent	34	68%
	Doctorate and equivalent	5	10%
	Total	50	100.0%

Table 1: Summary of the Sample

6. 2. Skills and Qualifications that must be possessed by a Forensic Accountant

The second part of the questionnaire related to collecting data from the selected sample was focused on the skills and qualifications that must be possessed by a forensic accountant, as Table 2 shown below explains the descriptive analysis of the independent variable, and that the research sample's answers ranged, their arithmetic averages ranged between (4.42 – 3.56), and the respondents believe that continuous development of the forensic accountant's skills enhances the performance of his duties with the judicial authorities well, and that familiarity with the accounting and auditing aspects is one of the requirements for the forensic accountant's work to be able to collect and analyze information related to the case that requires assistance from the forensic accountant. He has good accounting and judicial experience that enables him to provide professional testimony in the cases before him. He must have in-depth knowledge of the financial statements, meaning the accounting outputs, and the ability to analyze and interpret them critically in a clear manner. The forensic accountant is also concerned

with legal aspects such as the Penal Code, the Code of Discipline of State Employees, and the Criminal and Administrative Law in order to be able to deal with the financial issue appropriately. These paragraphs are considered of high importance because the arithmetic meaning of the research sample members' answers to each of them is more than (4). These paragraphs occupied the five ranks among the questions directed to the research sample from the second part of the questionnaire. The arithmetic meaning for the general total reached (3.96) or the standard deviation. It reached (0.785), and this deviation indicates that the dispersion between the answers of the study sample members is relatively small, and this indicates that the sample members agreed on most of the items in the questionnaire questions.

Dependent variable	Level of evaluation										Arithmetic mean	Standard recognition
	Strongly agreed		Agreed		neutral		Disagree		Strongly disagreed			
	The number of iterations	percentage	The number of iterations	percentage	The number of iterations	percentage	The number of iterations	percentage	The number of iterations	percentage		
VX1	12	24%	34	68%	3	6%	0	0%	1	2%	4.12	0.689
VX2	22	44%	27	54%	1	2%	0	0%	0	0%	4.42	0.537
VX3	12	24%	24	48%	10	20%	3	6%	1	2%	3.86	0.926
VX4	12	24%	17	34%	15	30%	6	12%	0	0%	3.7	0.974
VX5	8	16%	22	44%	18	36%	2	4%	0	0%	3.72	0.783
VX6	10	20%	31	62%	8	16%	1	2%	0	0%	4	0.670
VX7	21	42%	26	52%	3	6%	0	0%	0	0%	4.36	0.597
VX8	10	20%	29	58%	9	18%	2	4%	0	0%	3.94	0.739
VX9	10	20%	28	56%	8	16%	4	8%	0	0%	3.88	0.824
VX10	15	30%	20	40%	13	26%	2	4%	0	0%	3.96	0.856
VX11	13	26%	10	20%	20	40%	6	12%	1	2%	3.56	1.072
VX12	15	30%	27	54%	6	12%	2	4%	0	0%	4.10	0.762
The average	13.33	27%	24.58	49%	9.5	19%	2.33	4.66 %	0.25	0.5 %	3.96	0.785

Table 2: Descriptive Statistics for the Forensic Accounting Variable

6. 3. Forensic Accounting and Judicial Decisions

Also, there is the third part of the questionnaire related to collecting evidence from the selected sample. It was focused on forensic accounting and judicial decisions. Table (3), which appears below, explains the descriptive analysis of the adopted variable, and that the research sample's answers ranged, their arithmetic averages ranged between (4.24 - 3.64). The research sample's answers ranged between (4.12 - 3.62), and the respondents believe that seeking the assistance of a forensic accounting expert is considered the best solution that leads to settling judicial disputes of a financial



nature and providing an appropriate solution for all parties to the case. They added that the presence of forensic accounting services in resolving many judicial issues and disputes of a financial nature. It seems that the contribution of forensic accounting in employing legal materials with the presented cases and the presence of a qualified forensic accountant to assist the court in ruling with a high degree of accuracy and assist it in analyzing financial data that judicial authorities cannot understand, and also the effectiveness of the litigation services performed by the forensic accountant helps to Making the right decisions by the courts, and finally, forensic accounting contributes to reducing the gap between judges and accountants to achieve the necessary harmony and achieve the maximum degree of justice when resolving disputes of a financial nature, since they do not understand complex accounting data sufficiently. These paragraphs are considered of high importance because the arithmetic meaning of the answers of individuals in the research sample for each of them is more than (4), and these paragraphs occupy the ranks. The arithmetic meaning for the general total reached (4.006), while the standard deviation reached (0.749). This deviation indicates that the dispersion between the answers of the study sample members are relatively few, and this indicates that the sample members agree on most of the items in the questionnaire questions.

Dependent variable	Level of evaluation										Arithmetic mean	Standard recognition
	Strongly agreed		Agreed		neutral		Disagree		Strongly disagreed			
	The number of iterations	percentage	The number of iterations	percentage	The number of iterations	percentage	The number of iterations	percentage	The number of iterations	percentage		
VY1	10	20%	22	44%	9	18%	8	16%	1	2%	3.64	1.045
VY2	12	24%	34	68%	4	8%	0	0%	0	0%	4.16	0.548
VY3	17	34%	28	56%	5	10%	0	0%	0	0%	4.24	0.624
VY4	15	30%	28	56%	6	12%	1	2%	0	0%	4.14	0.700
VY5	12	24%	21	42%	15	30%	1	2%	1	2%	3.84	0.888
VY6	11	22%	21	42%	13	26%	5	10%	0	0%	3.76	0.916
VY7	12	24%	29	58%	8	16%	1	2%	0	0%	4.04	0.698
VY8	13	26%	31	62%	6	12%	0	0%	0	0%	4.14	0.606
VY9	14	28%	26	52%	9	18%	1	2%	0	0%	4.06	0.739
VY10	12	24%	30	60%	6	12%	2	4%	0	0%	4.04	0.727
The average	12.8	25.6%	27	54%	8.1	16.2%	1.9	3.8%	0.2	0.4%	4.006	0.749

Table 3: Descriptive Statistics for the Variable of Judicial Decisions

6. 4. Analysis and Hypothesis Testing

This study aims to analyze the causal relationship between forensic accounting and the rationalization of judicial decisions using a simple linear regression model. This relationship represents the testing of the main hypothesis, which states that there is a "statistically significant impact of forensic accounting on the rationalization of judicial decisions." The results of the data analysis indicate that there is a significant and statistically relevant effect, as the F value of the model is 14.907, indicating that the overall model has strong statistical significance at the level of (P = 0.000). Furthermore, the coefficient of determination (R²) is 0.237, meaning that approximately 23.7% of the variations in the dependent variable (rationalization of judicial decisions) can be explained by the independent variable (forensic accounting). Moreover, the value of the coefficient (B) indicates that an increase of one unit in forensic accounting leads to an increase of 0.465 in the rationalization of judicial decisions. The calculated t value (4.495) shows that this value is significant at the level of P = 0.000, supporting the validity of the main hypothesis regarding the impact of forensic accounting on the rationalization of judicial decisions.

In conclusion, the data confirms that forensic accounting plays a vital role in improving the quality of judicial decisions. Therefore, it is important to explore its additional effects within the judicial system, opening the door for future studies on this topic.

Statistic	Sum of Squares	df	Mean squares	F	Sig.	R	R Square	Adjusted R Square	B	R	(Constant) Sig.	XB	X.SIG
Value	2.116	1	2.116	14.907	0.000	0.487	0.237	0.221	2.161	2.161	0.000	0.465	0.000

Table 4: Analysis and Hypothesis Testing

7. DISCUSS AND COMPARE THE RESULTS OF THE CURRENT RESEARCH WITH THE RESULTS OF PREVIOUS STUDIES

Forensic accounting has emerged as a significant area of accounting practice, driven by increasing concerns from investors, regulators, and companies regarding fraud, financial irregularities, corruption, and embezzlement. This has led to a rise in demand for forensic accounting services. For instance, it is estimated that economic institutions lose about 5% of their total revenues annually due to fraud, with global losses potentially exceeding \$3.5 trillion (Rezaee & Wang, 2019).



The primary objective of this study is to assess the impact of forensic accounting on judicial decisions. To achieve this goal, a field study was conducted, and a questionnaire was used as the main tool for data collection. The study sample consisted of external auditors, academic accountants, professional accountants, and forensic accountants holding master's or doctoral degrees, along with CPA certificates. This group represents a small but highly qualified segment within the geographical boundaries of the study, with sufficient expertise in the study's variables and subject, enabling us to obtain convincing answers and compare them with previous studies on various issues.

One of the key findings of the study is that forensic accountants must possess a variety of specialized skills and broad experience, such as accounting, auditing, and legal expertise, in order to assist judicial authorities in complex financial cases. This finding is consistent with the studies of Al-Jubouri and Muhammad (2013) and Saudi (2015), who highlighted the importance of these characteristics in identifying fraudulent activities. Their research found that fraud has become widespread in many companies, emphasizing the critical role of forensic accounting in detecting fraudulent operations using specific techniques.

Moreover, forensic accounting plays a vital role in resolving financial-related judicial disputes by utilizing specialized methods and techniques to reduce corruption and financial fraud. Legal tools are also used in conjunction with cases to ensure fair and accurate rulings. This finding is supported by the study of Abdul Razzaq and Amin (2023), who also observed that forensic accounting helps to mitigate financial fraud and corruption.

Forensic accounting further supports the work of supervisory and investigative bodies, especially in tackling financial corruption, which has become widespread following financial crises and corporate collapses. This aligns with the findings of Ogbaini et al. (2024), who explored the role of forensic accounting in detecting and preventing fraud within the government sector.

Finally, Boztepe (2024) highlighted that while interest in forensic accounting is growing in Turkey, research in this field remains insufficient, and there is a need for more doctoral studies to advance the field. This study concurs with the findings, recognizing the importance of increasing research efforts to further develop forensic accounting and its role in combating financial crimes.

The results discussed above indicate that this study successfully achieved its objectives.

CONCLUSION

The statistical results of the research showed that the forensic accountant possesses a set of special skills and diverse experiences, including accounting, auditing, and legal expertise. He can assist judicial authorities in their work, especially since they often lack accounting experience in complex financial cases. Forensic accounting aims to settle judicial disputes of a financial nature by employing legal materials alongside the presented cases to provide appropriate and fair solutions in rulings, ensuring a high degree of accuracy for all parties involved.

Additionally, forensic accounting plays a vital role in helping judicial authorities combat corruption, particularly in the era of digitization and information technology. This is achieved through the development of various methods and techniques that rely on modern technology, with computer-assisted auditing tools being among the most important. Furthermore, forensic accounting supports the work of supervisory and investigative bodies, particularly in light of the increasing prevalence of financial corruption practices following financial crises and the collapse of major companies on an international scale.

Moreover, forensic accounting significantly contributes to the reduction of financial fraudulent operations, as forensic accountants utilize effective methods, techniques, and skills to detect and investigate activities such as money laundering, fraud, embezzlement, theft, bribery, cheating, peddling of influence, and tax evasion, among others.

RECOMMENDATIONS

The study presented several recommendations that we will summarize briefly. Allocating academic seats for graduate programs in forensic accounting at Iraqi colleges and universities is essential, along with granting master's and doctoral degrees in this rare field. This initiative should be modeled after prestigious universities in developed countries such as West Virginia University, Florida Atlantic University, and Utica College. Additionally, it is crucial to prepare and include specialized training programs in forensic accounting within training centers affiliated with accountants and auditors' unions, aiming to qualify and develop trainees' skills in this vital area.

Moreover, it is important to ensure the effective use of forensic accounting methods and enhance their role in reducing financial manipulation and fraud. This can be achieved by issuing a guide on government forensic accounting procedures and methods, supported by legal frameworks established by government agencies. Holding seminars and conferences to raise awareness about the importance of judicial



accountability is also necessary, involving concerned parties such as public and private universities and relevant ministries, including the Ministry of Higher Education and the Judicial Council.

Establishing an official professional association for forensic accountants in Iraq would facilitate easier access to expertise and information, thereby assisting Iraqi courts in financial disputes and violations. Furthermore, there is a pressing need to issue legislation and standards to regulate the forensic accounting profession. This would clearly define the rights and duties of forensic accountants, enabling them to contribute more effectively to the fight against financial and administrative corruption, given the significant threat that corruption poses to the economy and national security.

Finally, incorporating forensic accounting subjects into the curricula of universities and institutes with accounting departments at both the bachelor's and postgraduate levels is essential. This step will help prepare and qualify a new generation of graduates equipped with the necessary skills to meet the demands of the field.

RESEARCH LIMITATIONS

The aim of this study was to demonstrate the impact of forensic accounting on judicial decisions, with data collected in 2024. We faced several obstacles, the most significant of which arose after designing the questionnaire as the primary tool for gathering data related to the topic of the study. The questionnaire was shared via a Google Form link and sent through WhatsApp to the members of the study sample. However, we encountered delays in responses, as participants had work commitments, despite representing a very small group within our community. Additionally, ongoing commitments to other academic subjects further complicated matters. We also faced a lack of resources, particularly those related to forensic accounting. Despite these challenges, we ultimately achieved the study's objective and successfully collected the research findings and proposals.

Peer-review

Externally peer-review

Author Contribution

All sections of this study were written by a single author.

Conflict of Interest

The author declares no conflict of interest.

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APPENDIX

The questionnaire

This questionnaire has three parts:

Part one: General data:

First: The gender

() Male () Female

Second: Years of experience in the field of accounting

() 1 to 5 years () 5 to 10 years () 10 to 15 years () More than 15 years

Third: The Exact academic qualifications

() External auditor () Professional accountant

() Academic accountant () Forensic accountant

Fourth: The academic achievement

- () External Auditor Certificate CPA () Master's degree and equivalent
- () Doctorate and equivalent

Part two: The skills and qualifications that must be possessed by a forensic accountant.						
N O	Contents	1 Strongly agreed	2 Agreed	3 neutral	4 disagree	5 Strongly disagreed
1	The forensic accountant has good accounting and judicial experience that enables him to provide professional testimony in the cases before him.					
2	Continuous development of the forensic accountant's skills helps him perform his duties well.					
3	The accounting forensic expert conducts interviews to obtain the best answers as well as written evidence to arrive at the facts.					
4	The forensic accountant enjoys complete independence and is not affected by any pressure.					
5	The forensic accountant must have sufficient knowledge of information technology, computer systems, and information technology.					
6	The forensic accountant is interested in familiarity with legal aspects such as the Penal Code, the Code of Discipline of State Employees, and the Criminal and Administrative Law.					
7	Familiarity with accounting and auditing aspects is a requirement for the work of a forensic accountant to be able to collect and analyze relevant information.					
8	The accounting forensic expert is interested in practical qualification and participation in training courses.					
9	There is interest on the part of the forensic					



	accountant in reviewing reports related to similar previous cases.					
10	The forensic accountant is able to deliver the information to the beneficiaries by writing the reports required to be submitted to the specialized authorities.					
11	A forensic accountant possesses the knowledge of psychology to understand the motivation and motives behind criminal behavior.					
12	A forensic accountant has in-depth knowledge of financial statements and the ability to analyze them critically.					

The third part: Forensic accounting and judicial decisions						
N O	Contents	1 Strongly agreed	2 Agreed	3 neutral	4 disagree	5 Strongly disagreed
1	There is a rapid response by judicial authorities to cooperate with the forensic accounting expert to resolve disputes of a financial nature.					
2	Forensic accounting services contribute to resolving many judicial issues and disputes of a financial nature.					
3	Hiring a forensic accounting expert leads to settling judicial disputes of a financial nature and providing an appropriate solution for all parties.					
4	Forensic accounting contributes to the use of legal materials with the presented cases and the presence of a qualified forensic accountant to assist the court in ruling with a high degree of accuracy.					
5	Forensic accounting will contribute to a very high degree in identifying issues of a financial nature with high accuracy by employing various techniques.					
6	The accounting forensic expert adopts the exploration technique to collect evidence related to issues of a financial nature.					
7	The investigation and investigation performed by the forensic accountant helps to reach the facts with high accuracy and resolve the cases pending before the judiciary as quickly as					

	possible					
8	The effectiveness of the litigation services performed by the forensic accountant helps in making the correct decisions by investigating judges and competent courts.					
9	Forensic accounting contributes to reducing the gap between judges and accountants to achieve the necessary harmony and achieve the maximum degree of justice when resolving disputes of a financial nature.					
10	Forensic accounting contributes to supporting the work of regulatory and investigative bodies in their work.					