



"The Need To Appoint A Forensic Accounting Expertise And Its Significance"

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ABSTRACT

Today, the role of forensic accounting, which is one of the types of forensic economic expertise in judicial and investigative practice, is growing. The issue raised in the article is in this direction.

KEYWORDS

Expertise, expert, judge expertise, accountant-expert, the consequence of judge-expertise.

INTRODUCTION

In the digital economy, like all professionals, the responsibility and accountability of professionals working in the accounting and control system will increase. Therefore, the accounting and control staff should be able to assist in the management of the farm, to act quickly and fully in different economic situations, to fully understand the tasks in the

digital economy, to guide management in decision-making and fair decisions in civil, criminal and economic activities. - provide substantiated recommendations to the investigating authorities based on the results of the forensic examination.

Today, the role of forensic accounting, which is one of the types of forensic economic expertise in judicial and investigative practice, is growing. The issue raised in the article is in this direction.

THE MAIN RESULTS AND FINDINGS

Analysis of the relevant literature. In the "Strategy of Actions for the Development of the Republic of Uzbekistan for 2017-2021", President Sh. Mirziyoyev identified six priorities for ensuring the rule of law and further reform of the judicial system. The article provides detailed information about them. Also, in the preparation of the article D. Jalolova's textbook "Forensic accounting" published in 2005, the Law of the Republic of Uzbekistan "On forensic examination" of November 18, 2009 and A. Norbaev, A. Zakutsky's "Questions of the organization and conduct of forensic examination" T- Materials of the Samarkand branch of the Republican SBE named after H. Suleymanova were used in 2006 textbooks and books of H. Boboev, Yu..

RESEARCH METHODOLOGY

In the course of the study, based on the requirements of the Law of the Republic of Uzbekistan "On forensic examination" adopted on November 8, 2009 and as a methodological basis, it was considered appropriate to use the methods of logical analysis, analysis and synthesis.

THE RESULTS OF THE ANALYSIS

The content of the scientific work proved that the most important social issue in our country is forensic accounting, which is part of the forensic examination system, which proves on

the basis of objective evidence in determining the principles of individual freedom, transparency and openness in the judicial system.

When and under what circumstances is forensic accounting expertise determined by whom? First of all, let's clarify this issue. As established by the Law of the Republic of Uzbekistan "On forensic examination" adopted on November 18, 2009 forensic accounting examination is established in cases when there is a need for in-depth and high-level accounting knowledge in the quality and legality of the case by the investigator conducting the investigation of the observed criminal case. In particular, investigators may discover new facts by analyzing the documents and materials of the activities of persons involved in criminal cases. However, in such cases, the investigating court will not be able to fully achieve the intended success without the help of accounting expertise, and it will be difficult to restore the original situation.

The profound reforms being carried out in the political and economic spheres of the republic have also covered the judicial system.

In his address to the Oliy Majlis, the President said, "Now is the time to not only acknowledge the restoration of human rights through the courts, but also to answer the question of why human rights and freedoms were violated during the pre-trial investigation."¹

Such an opinion was not expressed in vain. Injustices in the practice of the judiciary for

¹ Sh.M.Mirziyoev "Appeal to the Oliy Majlis" January 24, 2020

many years: improper investigations, false expert opinions obtained only in the name of exaggeration of the case materials, the violation of human rights has created a sense of distrust among law enforcement agencies among our people.

Continuing his remarks, the President said, "It is necessary to limit the practice of recalling and continuing court decisions left over from the old regime by the prosecutor's office. "Now the prosecutor can only take a court decision if there is a complaint about the case."²

In the "Action Strategy for the Development of the Republic of Uzbekistan for 2017-2021" President of the Republic of Uzbekistan Sh. Mirziyoyev identified the following priorities for ensuring the rule of law and further reform of the judicial system:

1. Ensuring the true independence of the judiciary in the country, increasing the prestige of the judiciary, its democratization;
2. Ensuring reliable guarantees of protection of the rights and freedoms of citizens;
3. Improving administrative, criminal, civil and economic legislation;
4. Improving the system of combating crime and crime prevention;
5. Further strengthening the rule of law in the judicial system;
6. Improving the system of legal aid and services.

After the independence of the Republic of Uzbekistan, a number of measures have been taken to improve the activities of forensic science in the Republic, to ensure justice. In particular, in accordance with the Resolution

² Sh.M.Mirziyoev "Appeal to the Oliy Majlis" January 24, 2020

of the Cabinet of Ministers of the Republic of Uzbekistan No. 234 of June 22, 1995 "On the development of expert services of the Ministry of Justice in the Republic of Uzbekistan", the Tashkent Forensic Research Institute was transformed into the Republican Research Criminology Center. The scientific potential of the center consists of 8 leading laboratories in Tashkent and 9 regional branches.

Forensic economic examinations today meet the needs of forensic agencies not only in the Central Office, but also in regional offices for all types of forensic economic examinations, including accounting, financial and credit, economic planning, labor economics and economic and statistical examinations.

Among the types of expertise organized in recent years, it is worth noting the types of expertise in the field of economics, such as banking and credit, tax legislation and foreign economic.

To date, the Samarkand interregional department of the Republican Center of Forensic Science conducts examinations on all types of forensic economic examinations in Samarkand, Navoi and Bukhara regions. In particular, 91 conclusions were issued in 2017, 101 in 2018 and 114 in 2019.³

Today, the role of forensic accounting, which is one of the types of forensic economic expertise in judicial and investigative practice, is growing. Usually the need to appoint a forensic examination is made in the following cases:

- Inconsistency of inspection and investigation materials;

³ Materials of the Samarkand regional branch of the Republican FC named after H. Sulaymonovani

- If the documents submitted by the accused are not accepted by the inspector;
- When solving certain problems requires special knowledge of accounting;
- When the investigator has doubts about the correctness of the methods and techniques used by the inspector in the detection of abuse and commodity and the conclusion of the inspection;
- When it is necessary to identify the persons responsible for the material and to check the amount and period of damage caused by them;
- Identify opportunities for concealment of deficiencies due to deficiencies in accounting, reporting and control, non-compliance with existing rules;
- The documentary inspection procedure is carried out correctly and there are incorrect actions of the inspector.

Ensuring the rule of law and further reform of the judicial system can be achieved only through obedience to the law, its full observance. As the President acknowledged: "Critical analysis, strict discipline and personal responsibility should be the daily rule of every leader." Full implementation of these tasks requires compliance with the law, a sharp turn in the judicial system, ensuring transparency and fair resolution of civil, criminal and economic cases in the interests of society and the people.

Completion of the above-mentioned tasks In most cases, special accounting knowledge, including economic sciences, is used in the investigation of civil, criminal and economic cases in the courts, as well as in the inquiry

and investigation of looting, official and economic crimes. Forensic accounting is one of the most important specialties. The essence of the "forensic examination", which consists of a combination of three words (court, accounting and examination), consists of the following: The court is a process of consideration of civil, criminal and economic (economic) cases..Expertise is an inspection carried out on the basis of the law of criminal procedure by specialists in certain fields of science and technology, arts and economics, professionals to identify certain deficiencies in the investigation or trial.

Accounting - a structural unit of the enterprise that maintains accounting and reporting. Therefore, "forensic examination" is a process of examination of business transactions by an accountant-expert, reflected in the accounting documents and registers.

Along with the preparation of the conclusion report as evidence in the investigation and court proceedings, the importance of accounting expertise in determining the material damage to the economy and the recovery of the deficit is growing.

The main purpose of forensic accounting is to facilitate the administration of justice in criminal and civil cases, to prevent crimes and violations in the field of economics, to identify measures to prevent future economic offenses. The subject of forensic accounting examination is the actual circumstances of thematic, criminal, civil and economic cases. Objects of forensic accounting examination are primary documents, accounting registers and reports, audit reports and other materials of the case.

Forensic accounting examination is carried out by employees with special knowledge in the field of economics, specially trained in the field of forensic economics, qualified as a forensic economist-expert. The Law of the Republic of Uzbekistan "On forensic examination" states that "the basis for forensic examination is the decision of the investigator, prosecutor or court or the ruling of the court on civil, economic and criminal cases pending in court."⁴.

A forensic examination shall be deemed appointed from the date of the relevant decision or ruling.

CONCLUSIONS AND SUGGESTIONS

Forensic accounting examinations are not always assigned to criminal, civil, and other cases in court. According to the Law of the Republic of Uzbekistan "On forensic examination", its appointment is provided only in cases where the investigator of the criminal case deems it necessary to have in-depth and high-level accounting knowledge in order to ensure the quality and legality of the case.

Of course, the investigator conducting the case may also have some accounting knowledge and perform simple calculations himself or analyze the testimony of the accused or witnesses during the investigation. However, in accordance with the article of the Criminal Procedure Code of the Republic of Uzbekistan, the court, the investigator, the presence or absence of

social danger, the guilt of the perpetrator and all the factual information relevant to the proper resolution of the case. The expert opinion is one of these facts.

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⁴ Law of the Republic of Uzbekistan "On forensic examination" November 18, 2009