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Tasks Of The Rights And Obligations Of An Expert Accountant In The Process Of Conducting A Forensic Accounting Examination

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ABSTRACT

In the article the essence, legal-normal basics, designating necessity of judge-accounting expertise which is one type of expertise and formalization of its consequences were stated.

KEYWORDS

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

INTRODUCTION

Detection and effective investigation of crimes in the field of economics is carried out only with the use of specialized economic knowledge. In this case, the business entity is checked not only by financial and business operations, but also accounting, statistical and operational accounting documents, which reflect the economic indicators, by the

"Accountant-Expert" and in some cases by the "Specialist".

In the digital economy, the responsibility and accountability of accountants-experts, who, like all professionals, work in the system of accounting and control, to find a fair solution to civil and criminal cases in the judiciary, will increase. Therefore, the role of accountants-

experts in conducting forensic accounting examinations in judicial and investigative practice is growing.

The profound reforms being carried out in the political and economic spheres of the Republic of Uzbekistan 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 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 practice of forensic accounting, accounting specialists, ie "Accountant-Expert" and specialists in the field have a significant

role in resolving issues related to the field of accounting impartially, fairly and providing expert opinions on the basis of factual evidence to the courts and law enforcement agencies.

So who is the accountant-expert? Who is an expert accountant? and what rights and obligations do they have?

Accountant-expert - "is a subject of criminal proceedings and is involved in giving conclusions on issues of criminal significance"³.

The accountant-expert works with the collected evidence, obtains new facts and information as a result of studying them and explaining them using special instructions.

Specialist accountant - "a person invited to the investigation and court proceedings, summoned for consultation"⁴;

An expert is called in to assist the inquiry officer, investigator, prosecutor and the court in finding and consolidating evidence during the investigation and trial. Physicians, educators and other persons with the necessary knowledge and skills may be invited as specialists.

The expert will assist the investigator in identifying, attaching, and removing evidence. A specialist involved in the conduct of an investigative action may not participate in the case as an expert.

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

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

³ Republic of Uzb, Criminal proc. Article 67 of the Code

⁴ Article 69 of the Code of Criminal Procedure

CONCLUSION

The following questions should be monitored as the investigator intends to enlist the help of an expert at the planning stage of the investigative action.

- Coupons are what conditions have allowed looters to cover up economic crimes for a long time.
- What are the obvious shortcomings that have led to looting in accounting and bookkeeping.
- What appears to be a satisfactory setup of control inspections.
- What are the reasons for having inspection and inventory deadlines and rules.
- Why deficiencies were not identified during previous inspections and inventories.
- Whether or not the inspectors were identified by one or more individuals each time is the reason why the facts of the robbery were not identified in a timely manner.
- The state of remediation of deficiencies identified during scheduled inspections, and what is the reason if they have not been remedied.
- The role of administration and public organizations in the detection and elimination of looting.

This question can be answered through a qualified analysis of the conditions of movement of material values of accounting documents, their storage, transportation, processing conditions, and this requires in-depth specialized knowledge.

It is important to distinguish between the rights and obligations of the expert and the specialist.

The expert-accountant's opinion is one of the types of evidence in accordance with the law and is issued on the basis of research.

The accountant-expert may be asked questions that fall within the competence of the specialist. It is not allowed to put before the expert issues that fall within the scope of the expert. The opinion of an expert cannot be equated with the opinion of an expert.

The rights and duties of an accountant-expert are determined by the Code of Criminal Procedure.

The accountant-expert has the following rights:

- To get acquainted with the materials of the subject of examination, to copy or copy the necessary information from them;
- Make proposals to the appointed body or person on the issue of permission to conduct the examination;
- Require the submission of additional materials and facilities necessary for the conclusion;
- Participate in the investigation and court proceedings with the permission of the body or person who appointed the examination;
- Request for the appointment of a commission or complex examination;
- Submission of statements on misinterpretation of the conclusion by the participants of the proceedings, which

should be included in the minutes of the investigative actions or court session.

An accountant-expert may refuse to conduct an expert examination in the following cases:

- a) Violation of the procedural order of appointment of the expert examination, which complicates the conduct of the expert examination;
- b) When the issues raised go beyond the competence of the expert.

Exceeding the scope of authority means:

- Transition to another field of knowledge;
 - Transition to the field of law, the replacement of special research with the presentation and evaluation of the evidence gathered in the case;
- c) Insufficient working materials at the research sites required for the conclusion;
 - d) In the absence of the necessary conditions, methodological tools and equipment to conduct the study and draw conclusions.

An accountant-expert has no right to:

- To enter into personal conversations with the participants of the work process on issues related to the examination, which cast doubt on his interest in the outcome of the case;
- Independent collection of materials for the examination;
- Destruction or alteration of the objects of examination without the permission (in writing) of the body or person who appointed the examination;
- Cutting documents, making changes to accounting registers,

The responsibilities of the accountant-expert are:

- If there are grounds provided by law for his dismissal as a forensic expert, he must notify the body that appointed the examination, the head of the forensic institution;
- Acceptance in the absence of grounds for exclusion;
- A thorough study of the objects and materials of the work submitted to him and give a reasonable and objective conclusion on the issues raised;
- To appear when summoned by the person conducting the examination, the investigator, the prosecutor and the court, and to give an objective conclusion on the issues before him;
- To give instructions on issues related to the conclusion of the preliminary investigation and the court examination;
- When there are sufficient grounds for the examination, notify the body or person who appointed the examination;
- Not to disclose information about the work and circumstances or other information known to him in connection with the examination, not to disclose the results of the examination to anyone other than the staff of the body that appointed the examination;
- Ensure the safety of the provided work objects and materials.

This scientific article is intended for undergraduate and graduate students of higher education institutions studying the subject "Forensic Accounting", as well as for

practitioners working in the judicial-investigative system.

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