

Forensic accounting and its role in reducing financial corruption A field study applied on some judicial institutions in the Kingdom of Saudi Arabia

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Abstract: The problem of the study represented in the increase of a financial nature's disputes in judicial institutions in many countries, as a result of financial corruption and the prioritization of the personal interests over the public interest, and the need of these institutions for forensic accounting to help them decide on these cases. The study basically aimed to determine the role of forensic accounting in reducing financial corruption, and to know the qualifications, skills and qualities that a forensic accountants must possess and the nature of the information that they must provide to judicial institutions when needed. The questionnaire used to collect data from some judicial institutions in the Kingdom of Saudi Arabia, therefore (100) questionnaires were distributed and (100%) collected and analyzed. The study findings showed that, the forensic accountant uses the diagnostic methods to conduct tests to determine the risks resulting from fraud, which leads to reducing the practice of bribery to obtain undeserved privileges, and the forensic accountant's understanding of courtroom procedures enables him to provide information that contributes to reducing financial corruption. The study recommended the need to enact more legislation to tighten penalties for those who commit financial corruption crimes that are discovered by forensic accounting in the Kingdom of Saudi Arabia.

Keywords: Forensic accounting, financial corruption, judicial institutions.

المحاسبة القضائية ودورها في الحد من الفساد المالي دراسة ميدانية مطبقة على بعض المؤسسات القضائية في المملكة العربية السعودية

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المستخلص: تمثلت مشكلة الدراسة في إزدياد النزاعات ذات الطابع المالي في المؤسسات العدلية في عدة دول كنتيجة للفساد المالي وتفضيل المصلحة الشخصية على المصلحة العامة، وحاجة هذه المؤسسات الى المحاسبة القضائية لمساعدتها في الفصل في تلك النزاعات. هدفت الدراسة بشكل أساسي الى تحديد دور المحاسبة القضائية في الحد من الفساد المالي، معرفة المؤهلات، المهارات، والجودة التي يجب ان تتوفر في المحاسب القضائي، وطبيعة المعلومات التي يجب أن يوفرها للمؤسسات العدلية عند الحاجة. تم استخدام إستمارة الإستبيان لجمع البيانات من بعض المؤسسات العدلية في المملكة العربية السعودية، لذلك وزعت (100) إستمارة استبيان، جمعت بنسبة (100%) وتم تحليلها. أوضحت نتائج الدراسة أن المحاسب القضائي يستخدم طرق التشخيص لإجراء الإختبارات من أجل تحديد المخاطر الناتجة عن الإحتيال مما يؤدي إلى الحد من ممارسة الرشوة للحصول على امتيازات غير مستحقة، وأن فهم المحاسب القضائي لإجراءات المحاكم يمكنه من تقديم المعلومات التي تساهم في الحد من الفساد المالي. أوصت الدراسة بالحاجة إلى سن المزيد من التشريعات لتشديد العقوبات على مرتكبي جرائم الفساد المالي التي يتم إكتشافها من قبل المحاسبة القضائية في المملكة العربية السعودية.

الكلمات المفتاحية: المحاسبة القضائية، الفساد المالي، المؤسسات العدلية.

1. Methodological framework

1.1. Introduction

The phenomenon of financial corruption has spread recently in many institutions as a result of prioritizing personal interest over public interest, which has led to crowd of courts in many countries with cases of a financial nature. Thus, the need for judicial institutions for specialized accountants to assist them in deciding on these cases has increased. Therefore, forensic accounting, as one of the most important branches of modern accounting, plays an important role in combating the phenomenon of financial corruption and contributing to reducing it, through the important accounting and financial information it provides to judicial institutions to assist them in adjudicating disputes of a financial nature.

1.2. The study Problem

The problem of the study represented in the increase of a financial nature's disputes in judicial institutions in many countries, as a result of financial corruption and the prioritization of the personal interests over the public interest, and the need of these institutions for forensic accounting to help them decide on these cases. Therefore, the problem of the study can be summarized in the following questions:

Q1. Does the multiplicity of forensic accounting methods help in reducing financial corruption?

Q2. Do the multiple fields of work of the forensic accountant contribute to reducing financial corruption?

1.3. Importance of the study

The scientific importance of the study is that it links law and accounting and provides the scientific library with rich information about its variables for the benefit of science students and researchers. The study also draws attention to the importance of forensic accounting and the role it plays in combating the phenomenon of financial corruption through the information it provides to judicial institutions to help them in resolving financial corruption cases. The practical importance is to clarify how judicial authorities benefit from forensic accounting information in deciding cases of financial corruption, in addition to clarifying how to prepare forensic accounting reports in a way that enables the judiciary to benefit from it to decide cases of a financial nature.

1.4. Objectives of the study

The study aims to achieve the following:

- 1.4.1. Knowing the extent of interest of judicial institutions in the Kingdom of Saudi Arabia in forensic accounting and the information it provides to reduce financial corruption.
- 1.4.2. Study the relationship between forensic accounting information and the possibility of reducing the spread of the phenomenon of financial corruption.
- 1.4.3. Encouraging accountants and auditors practicing the profession to specialize in forensic accounting and benefit from its advantages to assist justice in resolving disputes of a financial nature, especially financial corruption cases.
- 1.4.4. Knowing the qualifications, skills and qualities that a forensic accountants must possess and the nature of the information that they must provide to judicial institutions when needed.

1.5. Hypotheses of the study

To achieve the objectives of the study, the following hypotheses were tested:

H1. The multiplicity of forensic accounting methods helps in reducing financial corruption.

H2. The multiple areas of work of the forensic accountant contribute to reducing financial corruption.

1.6. Methodology of the study

The study relied on the descriptive analytical approach to study and clarify the role of forensic accounting in reducing financial corruption in the Kingdom of Saudi Arabia. The historical approach was used to view previous studies related to the subject of the study, and the deductive approach to draw conclusions after testing the hypotheses. The questionnaire was also used to collect field study data from some judicial institutions in the Kingdom of Saudi Arabia.

1.7. Sources of data collection

- 1.7.1. Sources of primary data: A questionnaire form used to collect data from some judicial institutions in the Kingdom of Saudi Arabia within the limits of the study.
- 1.7.2. Secondary data sources: Books, references, scientific journals, theses, and the Internet.

1.8. The limits of the study

The limitations of the study are as follows:

- 1.8.1. Spatial limits: Some judicial institutions in the Kingdom of Saudi Arabia.
- 1.8.2. Human limits: Judges, Lawyers, accountants, certified auditors, and employees in some judicial institutions in the Kingdom of Saudi Arabia.
- 1.8.3. Time limits: 1445 – 2024

2. Previous studies

Many studies were conducted by some writers and researchers that dealt with the phenomenon of financial corruption, its impacts, and ways to reduce it, on the one hand, and those that dealt with forensic accounting and the role it can play in reducing the phenomenon of financial corruption, or assisting judicial institutions in deciding cases of a financial nature on the other hand. For the purpose of this study, the researchers will show some of these studies. Where the study of (Yousif, 2023), aimed to illustrate the vital role that forensic accounting plays in combating corruption in the digital age. The study results indicate that the spread of corruption has led to the collapse of many large companies in many countries and forensic accounting works to combat corruption, especially in the digital age and digital transformation. The study recommended the urgent need for relevant authorities to quickly establish and adopt forensic accounting as a new and independent profession from external auditing in order to assist state agencies and institutions in combating corruption and protecting the economy and national security. Also, the study of (Lucey, Kumar and Sureka, 2023), aimed to aid researchers to understand the overall trends, shifts and structure of corruption in finance research in one roof. The major findings of this study show that research activities in this domain have been growing substantially and major portion of publications are coming from the United States and United Kingdom. The study also suggests potential research directions which researchers can explore in the future studies and aid in advancement of the field. As for the study of (Alwad and Algeburi, 2022), aimed to highlight the role of the forensic accountant and draw the attention of the integrity commission to the importance of the forensic accountant to assist the investigative and forensic authorities. The authors concluded that forensic accountants should be familiar with concepts, procedures and legal rules, and be able to determine the form and legal substance when dealing with an issue. The most important recommendation to the researchers is that, the forensic accountant must continue to develop his managerial skills through specialized courses to be knowledgeable and skilled in the interpretation and understanding of laws and legal rules in order to determine the appropriate legal basis for the case at hand. Also, the study of (Abakar, et. al., 2022), aimed to know the reality of the applying forensic accounting in the Sudanese banks and the extent of commitment to the application, identify the obstacles faced by forensic accounting in the Sudanese banks, knowing the extent of readiness of the work environment to apply forensic accounting. The findings explained the weak application of forensic accounting in banks operating in the Blue Nile State, lack of commitment to the practice of procedures and methods that lead to the application of forensic accounting in banks, and adopting forensic accounting can reduce financial and administrative corruption. The study recommended the need to pay attention to spreading the culture of applying forensic accounting in banks and banks must develop procedures and methods that enable compliance with the application of forensic accounting. While the study of (Hamid, et. al., 2021), aimed to explore the role of forensic accounting in limiting earnings management practices in Egypt and Saudi Arabia. The results of the study indicate that forensic accounting has an important role in limiting earnings management practice and forensic accounting requires a combination of accounting skills and investigative skills, and its application faces many difficulties. The study recommended that, there is a need to necessity of increasing corporations, investors and stakeholders' awareness about the importance and advantages of applying forensic accounting in detecting and/or preventing financial fraud, limiting earnings management practices.

The researcher notes that, the studies of (Yousif, 2023), (Alwad and Algeburi, 2022), concentrated in the relationship between forensic and financial corruption, while the study of (Lucey, et. al., 2023), dealt with the impact of financial corruption, as for the study of (Abakaret. et. al., 2022), discussed the impact of applying forensic accounting in banking sector, and the study of (Hamid, et. el., 2021), concentrated on the impact of forensic accounting on earning management. And the different between the current study

and other previous studies, represented in its investigation to the role of forensic accounting in reducing financial corruption from the point of legal view, also there is a different in spatial and time limits.

3. The theoretical framework of forensic accounting

3.1. The concept of forensic accounting

Accounting expertise is required by the judge when cases of accounting and financial disputes are considered through the memorandums submitted, especially when the financial manipulation is based on poor application of international accounting standards. The judge is unable to issue his ruling in a case about the authenticity of the papers, documents, and financial statements submitted, so that he cannot be certain of their validity, due to his inability to be familiar with them, and the facts of the dispute may relate to specialized technical accounting matters that exceed his capabilities. In order for the judge not to be accused of denying justice, the law has authorized him to resort to accounting experts to help him prove the facts and decipher the numbers presented, and thus reaching a certain conviction that enables him to issue the appropriate judgment (Al-Dosari and Al-Obaidli, 2011, 1).

Forensic accounting is known as the integration between accounting and auditing in investigative skills, simply put, forensic accounting is the accounting appropriate to the legal point of view that provides the highest level of assurance <http://www.Forensicaccounting.com>. Forensic accounting is also known as a profession that combines financial experience, investigative skills, and work within a legal framework that provides sufficient evidence to control fraud and ensure the credibility of financial statements (Al-Jalili, 2012, 26). Forensic accounting is also known as a branch of accounting that is based on integration between accounting, auditing, law, criminology, information technology, and investigation and investigation skills to assist state agencies and institutions in combating corruption, economic crimes, and financial violations and identifying the persons responsible for this to protect the economy and national security. (Youssef, 2023, 26)

In light of the previous definitions, the researcher can define forensic accounting as a field of accounting that requires whoever practices it, i.e. the forensic accountant, to be distinguished by a set of different cognitive skills such as accounting, auditing, the ability to investigate, know psychology, and practice the highest levels of professional skepticism, in light of knowledge and familiarity with aspects of legal and information technology, to be able to provide a neutral and independent professional opinion on issues, lawsuits and judicial disputes, in a way that limits profit management practices, fraud, fraud and financial corruption and identifies those responsible for it.

3.2. The importance of forensic accounting

The importance of forensic accounting is that it covers many areas such as business interruption, product liability, intellectual property, breach of warranty or agency, and disputes between shareholders and partners. Due to the expansion of this scope and the desire to work, the number of forensic accountants has increased. Many accounting offices are looking to obtain this type of accountant, and many of these offices can complete their needs in this field by using experts from audit departments, but this solution cannot be relied upon in the long term, especially since the audit mentality is very different from the forensic accounting mentality (James, 2010, 28).

The importance of forensic accounting is also represented in the inadequacy of the current scientific qualification of auditors to detect fraud and misleading in the financial statements, which means the necessity of learning forensic accountant skills such as removing professional doubt and focusing on researching and investigating fraud and misleading in the financial report (Coenen, 2006, 3).

The researcher concludes from the above that the importance of forensic accounting derived from the fact that it is considered one of the modern trends in accounting science, which specializes in providing financial and accounting information of a forensic nature that helps in resolving disputes of a financial nature.

3.3. Objectives of forensic accounting

The objectives of forensic accounting are as follows (Efiong, 2012, 26-27):

- 3.3.1. Knowing where other people's money went, how it went, and who is responsible for cases of fraud.

- 3.3.2. Forensic accounting helps countries combat cases of corruption and fraud, in addition to providing appropriate analyzes through the use of forensic or inspection accounting skills, as well as auditing and examination skills.
- 3.3.3. Apply knowledge of criminal and civil law in order to use and analyze evidence as well as the rights of individuals, understand and evaluate the internal control environment and the effects of information technology on this environment, and communicate examination results effectively through oral communications and written reports (Al-Dulaimi, 2008, 56).
- 3.3.4. The ultimate goal of the forensic accountant's services is to use the accountant's output to facilitate communication to settle or rationalize the arbitration panel's award through financial information as an area for further discussion, along with providing expertise in financial matters, and proving or disproving fraud claims.
- 3.3.5. The forensic accountant is present in the investigation process, to review the interrogations and rephrase the questions or add new questions to complete the investigation (James, 2010, 25).

The researcher concludes from the objectives of forensic accounting the following:

- 1- Forensic accounting works to support and guide judicial consultations.
- 2- Contributing to holding discussions and negotiations regarding financial disputes.
- 3- Contributing to the search for fraud in financial statements and reports.

3.4. Forensic accounting tasks

Forensic accounting is involved in a wide range of tasks, investigations, and many cases of protecting the assets of companies and individuals, the most important of which are (Crumbley, 2009, 51):

- 3.4.1 Criminal investigations, such as pursuing criminals' money, collecting evidence, and investigating on behalf of the police force, this is linked to what is called investigative accounting.
- 3.4.2 Judicial services: The role of the forensic accountant in court is to investigate legal issues related to two main areas; assisting in the investigation, where the forensic accountant can be the expert witness in court, and supporting the prosecution in the sense of realistic presentation of the economic matters related to the existing or anticipated pleading or litigation, where the determination is made.
- 3.4.3 The amount of damage borne by the parties involved in the legal dispute (Nunn and McGuire, 2006, 1-2).

The researcher believes that the most important thing that forensic accounting provides is to help judicial authorities achieve justice in financial disputes and preserve the rights of others by discovering cases of fraud and forgery.

3.5 Forensic accounting methods

The most important methods of forensic accounting are as follows (Malusare, 2013, 165):

- 3.5.1 Interactive review: which aims to conduct the necessary investigations into illegal and suspicious areas or activities to ensure the presence or absence of fraud therein, identify the persons responsible for that, and collect appropriate acceptable evidence to support lawsuits.
- 3.5.2 Post-review: It aims to examine from several aspects, and it includes legislative review, which is based on studying and evaluating internal control, ensuring the protection of various assets and resources, and organized compliance, and this is used in the case of governmental review.
- 3.5.3 Forensic accounting methods include the method of analyzing the sources and use of funds, stock releases to enable you to track the movement of the company's shares, comprehensiveness tests where correct data are excluded and only false ones are included, the use of financial models to determine the company's opinion regarding various matters of customers, suppliers and others, in addition to auditing the point critical to search for the causes of fraudulent operations, and audit the authorities to identify deviations in exchange (Efiong, 2012, 31)
- 3.5.4 Analyzing the link of relationships between people and financial data and information, the genetic blueprint of personal relationships between parties related to the case under investigation. Some ready-made programs can be used here, transaction tracking, which is also called crime scene tape, and cash flow to prove the extent to which the company's accounts match the banks, or someone else (Al-Dulaimi, 2008, 71)

It is clear to the researcher from the above that the multiplicity of forensic accounting methods provides different alternatives for examining the accounts in dispute, commensurate with the multiplicity of forms and patterns of disputes of a financial nature,

which helps the forensic accountant obtain the necessary evidentiary evidence that enables the judiciary to issue appropriate rulings for each case in dispute.

3.6 Forensic accounting procedures

Forensic accounting procedures include the following (Hamid, and et. Al., 2012, 431):

- 3.6.1 Meeting with the client: Because identifying the problem is an essential stage that cannot be preceded by anything, resolving any dispute is based initially on this stage to find out what the problem is and determine its dimensions and impact, as well as the motives that led to the occurrence of the problem, whether they were criminal personal motives or unintended mistakes that led to its appearance.
- 3.6.2 Preparing the final report, indicating the scope of the investigation, the methodology used, the restrictions imposed on the scope, the results, and the opinions of the forensic accountant, in addition to the tables, drawings, and evidentiary evidence he collected, without omitting any facts so as not to allow the integrity of the report to be challenged.
- 3.6.3 Auditing the conflict to identify the parties involved and the main players in it through the initial investigation and before developing a detailed action plan, which allows for the development of a more complete action plan, and developing an action plan with the objectives and methodology that will be used to solve the problem and collect and evaluate evidence to ensure the validity of the information to inform the case under arbitration and before giving an opinion. (Efiong, 2012, 35).
- 3.6.4 Analyzing the damages, their current value, sensitivity analysis, and using computers, maps, etc. to explain the results.

The researcher believes that the forensic accountant following the aforementioned procedures and sequential steps will undoubtedly achieve his goal, which is to provide information that helps achieve justice.

3.7 Stages of forensic accounting

Although the nature and order of the steps or stages undertaken by the forensic accountant differ from one case to another, most likely each case will contain the following stages (Al-Douri, 2010, 97):

- 3.7.1 Accepting the assignment: Accepting the assignment represents the starting point in the forensic accounting process.
- 3.7.2 Planning, defining the scope of work and supervision: Exercising professional judgment in determining commissioning objectives and obtaining an adequate understanding of the surrounding environment <http://www.bsuv.bsu.edu/panel>.
- 3.7.3 Confidentiality: The examiner conducts an investigation into suspected activities in complete confidentiality.
- 3.7.4 Implementation or transitional phase: The implementation phases or transitional phase occur immediately after the investigation process.
- 3.7.5 Disclosing the results and communicating them to the concerned parties: This occurs after those involved become aware of the investigation process, which is the most extensive stage for the legal examiner, and in which many traditional review and investigation mechanisms are used (Al-Saad, 2013, 89).
- 3.7.6 Treatment stage: This stage aims to achieve two goals: drying up the sources of fraud, and tracking and tracing the assets (Abu Hashish, 2013, 7).

The researcher believes that adhering to the stages in the forensic accounting process is important for discovering and supporting the strengths of the process and identifying the weak points to analyze and address them in order to provide useful information to the judicial authorities.

3.8 Forensic accountant

The term forensic accountant is the most accurate and most common expression, because in the end his main task is to testify before or outside the court based on his experiences and skills in the case under investigation in order to adjudicate or judge it fairly, therefore, justice or fairness is what is supposed to conclude the role of the forensic accountant and he may specialize in a specific field, such as tax, insurance, marital disputes, security, or corporate problems (Al-Kubaisi, 2016, 4). Forensic accountant is an expert accountant, financial expert, expert witness, and others (Muehlmann, 2012, 4).

The researcher can define the forensic accountant as the accountant who can provide financial and accounting information on time and in accordance with what is required to enable judicial authorities to achieve justice and resolve disputes in a manner satisfactory to all conflicting parties.

3.9 Advantages and qualifications of an accountant to obtain a forensic accountant's license

There are many skills and characteristics that are necessary for accountants in the field of forensic accounting, including (Grippe, 2003, 7):

- 3.9.1 Advanced education and training.
- 3.9.2 Continuing education in appropriate specializations.
- 3.9.3 Diverse experiences in the field of accounting and auditing.
- 3.9.4 Oral and written communication skills.
- 3.9.5 Practical business experience.
- 3.9.6 Diverse auditing experience in the fields of forensic accounting.

The researcher believes that one of the most important features of a forensic accountant is the ability to interact with his work team, as the forensic accountant works with a team of accountants and investigators.

3.10 The main areas of work of a forensic accountant

There are those who have identified the main areas of work of the forensic accountant as follows (Fillmer, 2006, 323):

- 3.10.1 Providing consultations to resolve disputes.
- 3.10.2 Providing consultations in the field of litigation.
- 3.10.3 Certificate of experience in financial affairs.
- 3.10.4 Financial settlements and evaluation of partnership business upon divorce.

It is clear to the researcher from the above that the field of work of forensic accounting is numerous and diverse to include providing its services in cases of a financial nature in all fields, whether they are economic cases between companies and companies or companies and individuals or social cases between spouses and others, so that the judiciary can issue rulings that suit each case. In every field.

4. The theoretical framework of financial corruption

4.1. The concept of financial corruption

The phenomenon of financial corruption is a widespread global phenomenon, with roots that take on broad dimensions and involve various factors that are difficult to distinguish between, and the degree of its comprehensiveness varies from one society to another. The World Bank defined financial corruption by saying that it is the misuse of public office for private gain. Corruption occurs when an employee accepts or requests agency or mediation for private companies or businesses to provide bribes to take advantage of public office to appoint relatives and steal state funds directly (Abdel-Fadil, 2004, 36).

The International Monetary Fund views financial corruption as a relationship of long, dependent hands that aims to derive benefits from this behavior for one person or group related to others (Salah, 2003, 32).

It becomes clear to the researcher that the concept of financial corruption is completely similar to the general concept of corruption, except that it takes only the financial aspect in depleting public capital or exploiting or ignoring the financial law or financial instructions. Financial corruption is often linked to fraud or financial fraud, as they are two sides of the same coin as they participate together, to achieve personal benefits related to prioritizing personal interest over public interest.

4.2. Types of financial corruption

The 2003 International Convention against Corruption referred to the forms of this corruption, which are <http://www.nazaha.iq>:

- 4.2.1. Bribery: It is a clear picture of an employee who wants to exploit his position to obtain financial benefits.

- 4.2.2. Embezzlement of public funds: It represents a waste of society's funds and property and is considered a form of betrayal of trust by the employee to whom public funds were entrusted by virtue of his assuming public office (Abboud, 2010, 122).
- 4.2.3. Extortion: This is forcing people to pay certain sums of money through threats, violence, or intimidation.
- 4.2.4. Trafficking in influence: It involves the employee or any other person exploiting his supposed actual influence to obtain an undeserved advantage.
- 4.2.5. Illicit enrichment: The employee exploits the loopholes in the laws, instructions, or regulations to implement them, which will greatly benefit him, so his money and assets increase in a way that is not proportional to his real income.
- 4.2.6. Money laundering obtained from corruption crimes: It represents a very dangerous form of corruption because it guarantees the perpetrator the continuity of benefiting from that money without fear of legal accountability because it will appear as legitimate money (Darwish, 2010, 18).
- 4.2.7. Obstruction of justice: This is another form of financial and administrative corruption included in the international convention against corruption, and is represented by threatening witnesses and officials charged with enforcing the law.
- 4.2.8. Fraud and cheating: It means performing fraudulent acts that deceive others by performing important job work in order to exploit others and Extortion them.
- 4.2.9. Favoritism and nepotism: Favoritism and discrimination between citizens based on religion, race, friendship, or kinship.
- 4.2.10. Exploiting public position: Those in high-ranking positions resort to exploiting their positions to achieve material gains (Arabiya, 2005, 2).
- 4.2.11. Tax and customs evasion: This usually concerns private businessmen, as they pay bribes in exchange for obtaining a tax or customs reduction or exemption for a long period, through tampering with the laws.
- 4.2.12. Counterfeiting currency: This is undoubtedly a global economic crime.

It is clear from the researcher that the multiplicity of forms of financial corruption is an indicator of the widening of the circle of corruption and its ramifications in all economic sectors. Corruption may ramify into all parts of the governmental or private sector in view of the goals of profitability by any means on the part of those responsible for this sector.

4.3. Impacts of financial corruption

Financial corruption has many negative effects, and failure to address and fight it would have harmful repercussions on the economy and society, and among those effects are (Haider, 2023, 31):

- 4.3.1. Financial corruption distorts class structures and the social fabric, as the majority are pushed to the social bottom.
- 4.3.2. Financial and administrative corruption contributes to creating a feeling of indifference, neglect, and lack of sincerity and concern for the public interest.
- 4.3.3. Weakening the performance of economic sectors and thus economic growth.
- 4.3.4. The widening gap between the rich and the poor, which supports the general impression of the unfairness and equality of the distribution of wealth, income, and even spending among different members of society.
- 4.3.5. Corruption contributes to the low efficiency of public investment and weakening the level of quality in public infrastructure, due to bribes that limit the resources allocated to investment, misdirect them, or increase their cost (Abdel-Ghani and Tally, 2012, 9).

The researcher believes that financial corruption results in many effects that harm the value of a business and its ability to compete and survive, which may ultimately lead to its collapse and exit from the labor market. The spread of the phenomenon of corruption in its other forms may harm the economy of any country and contribute to destabilizing it.

5. Forensic accounting mechanisms to reduce financial corruption

Forensic accounting plays a very important role in the field of detecting fraud, and reducing financial corruption, by developing the following accounting work mechanisms (Mohammed, 2013, 19):

- 5.1. Availability of specialized skills, capabilities and knowledge in detecting, examining, investigating, preventing and reducing fraud cases, disclosing and reporting financial corruption cases.

- 5.2. Availability of the necessary skills, capabilities and knowledge to deal with fraudulent methods of corruption (Kranacher, 2008, 505).
- 5.3. Using modern information technology methods to combat fraud and corruption in the electronic business environment.
- 5.4. Availability of skills to examine, discover, and extract electronic evidence of cases of fraud and corruption in the electronic business environment.
- 5.5. Availability of skills to provide legal, judicial, and investigative advisory services regarding fraud and corruption cases (Yong, 2008, 593).
- 5.6. Availability of negotiation skills to examine and resolve judicial disputes related to cases of fraud and corruption (Ramamoorti, 2008, 521).
- 5.7. Availability of skills to provide services in unethical cases related to fraud and corruption (Al-Ati, 2013, 5).

6. Field study

6.1. Field study procedures

The researcher used the statistical program (SPSS) to analyze the data and reach the objectives set within the framework of this study, and it was based on the significance level (5%) corresponding to confidence (95%) to interpret the results of the tests that were conducted. Several statistical methods have been used, the most important of which are the reliability test (Cronbach alpha), descriptive and analytical statistical methods, percentages the t-test and linear regression.

- 6.1.1. **Study's community and sample:** The study community consists of some judicial institutions in the Kingdom of Saudi Arabia. As for the study sample, it was chosen randomly, where the questionnaire was distributed randomly to a number of academic staff, employees, and the sample size was determined with the help of expert arbitrators to include various job titles and administrative levels in some judicial institutions in the Kingdom of Saudi Arabia. (100) Questionnaires were distributed, all of them were retrieved at a percentage of 100%, and this percentage is considered very large from a statistical point of view, which leads to the acceptance of the results of the study and its circulation to the study community, and to come up with accurate results as much as possible, The researcher dealt seriously with diversity of the study sample members, and this diversity in the characteristics of the respondents is related to his opinion about forensic accounting and its role in reducing financial corruption.
- 6.1.2. **Stability and validity of the study tool:** To ensure the apparent honesty of the questionnaire and the validity of its statements in terms of wording and clarity, the questionnaire was presented to a number of academic arbitrators and specialists in the field of study, and after the questionnaire was returned from the arbitrators, the amendments that were suggested to it were made. The stability test of the questionnaire statements was conducted using Cronbach-alpha and the result was (0.946), which means that there is stability in the data as shown in table (1) below:

Table (1): Alpha Cronbach coefficient of the questionnaire

No	Axis	Number of phrases	Credibility coefficient- Alpha Cronbach	Stability coefficient
1	First hypothesis	5	0.933	0.972
2	Second hypothesis	5	0.910	0.863
5	Total statements	10	0.946	0.910

Source: Information obtained from the output of SPSS program, 2024

The above table shows that the Cronbach coefficient for all the terms of the questionnaire is (0.946), which is high and the reference to the terms of the questionnaire is that the increase in the value of the Cronbach coefficient means increasing the credibility of the data.

6.2. Data analysis and Axis testing

The hypotheses were tested by finding the weighted arithmetic means (answer power) and standard deviations for each of the questionnaire statements. All of these hypotheses are descriptive questions, according to the five-point Likert scale, as the variable that expresses the options (Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree) ordinal scale, and weighted averages are calculated according to Likert scale through a number of steps, namely: Firstly, assign each value in the Likert scale a specific weight (Strongly Agree 5, Agree 4, Neutral 3, Disagree 2, Strongly Disagree 1), secondly find the result by multiplying the number of the sample

by the weight, and in the third step find the sum of the totals of multiplication results, then find the arithmetic mean by dividing the sum of the totals of multiplication results in the previous step / the number of the sample, to get the arithmetic mean. For the purpose of analyzing the sample, there is a so-called hypothetical average, which is equal to the sum of the weights divided by their number (the scale items), that is, the hypothetical mean = $(5 + 4 + 3 + 2 + 1) / 5 = 3$. Accordingly, the averages were distributed according to their positive or negative deviation from the hypothetical mean, and the distribution of the averages becomes as follows (1 to 1.79 strongly disagree, from 1.80 to 2.59 disagree, from 2.60 to 3.39 neutral, from 3.40 to 4.19 agree, and from 4.20 to 5 strongly agree).

6.2.1. The first axis: Forensic accounting methods

Table (2): The frequency distribution of the responses of the sample members of the study for the first axis sentences

No	Sentence	Frequency and percentage%									
		Strongly Disagree		disagree		Neutral		Agree		Strongly agree	
		f	P	f	p	f	P	f	P	F	p
1	The necessary investigations into illegal activities are carried out	3	3%	7	7%	9	9%	42	42%	39	39%
2	A legislative review is conducted to evaluate internal control	0	0%	6	6%	12	12%	35	35%	47	47%
3	The diagnostic tool method is used to conduct tests to identify risks resulting from fraud	6	6%	5	5%	10	10%	41	41%	38	38%
4	Continuous monitoring of the company's activity is carried out to find evidence of crime	4	4%	3	3%	8	8%	36	36%	49	49%
5	The method of mapping personal relationships between parties related to the case is used	4	7%	5	5%	11	11%	22	22%	55	55%

Source: Preparation of the researcher, based on 7field study data, 2024

It is clear to the researchers from Table (2) regarding the recurring distribution of the answers of the study sample members to the statements of the first axis which expresses (Forensic accounting methods), that the majority of the answers were at the levels of "agree" and "strongly agree".

Table (3): The mean and the mode of the responses of the sample members of the study for the sentences of the first axis

No	Sentences	Arithmetical Mean	Mode	Standard deviation	Interpretation	Ranking
1	The necessary investigations into illegal activities are carried out	4.00	5	0.91	Very high	3
2	A legislative review is conducted to evaluate internal control	3.91	4	1.22	Very high	4
3	The diagnostic tool method is used to conduct tests to identify risks resulting from fraud	4.01	5	0.83	Very high	2
4	Continuous monitoring of the company's activity is carried out to find evidence of crime	4.15	5	0.97	Very high	1
5	The method of mapping personal relationships between parties related to the case is used	3.72	4	1.01	High	5

Source: Preparation of the researcher, based on field study data, 2024.

In table (3) we note that the descriptive statistics of the first axis terms, which expresses (Forensic accounting methods), the Arithmetic mean is in the range between (3.72-4.15), the mode is in the range of (4-5) and the standard deviation is in the range between (0.83-1.22). According to the five-digit Likert scale, the individuals' answers are agreed.

6.2.2. Second axis: Fields of work of the forensic accountant

Table (4): The frequency distribution of the responses of the sample members of the study for the second axis sentences

No	Sentences	Frequency and percentage%									
		Strongly Disagree		disagree		Neutral		Agree		Strongly agree	
		f	P	f	p	f	P	f	P	f	p
1	Accounting and Finance	0	0%	6	6%	8	8%	37	37%	49	49%
2	Providing advice on analyzing information to determine the value of the damage	2	2%	4	4%	12	12%	41%	41%	41	41%
3	Determine the amount of revenue generated before the event occurs	3	3%	8	8%	9	9%	23	23%	57	57%
4	Financial adjustments to evaluate the partnership's business upon liquidation	6	6%	6	6%	10	10%	33	33%	45	45%
5	Conduct detailed financial analysis to get to the bottom of the financial situation	5	55%	0	0%	18	18%	27	27%	50	50%

Source: Preparation of the researcher, based on field study data, 2024

It is clear to the researchers from Table (4) regarding the recurring distribution of the answers of the study sample members to the statements of the second axis which expresses (Fields of work of the forensic accountant), that the majority of the answers were at the levels of "agree" and "strongly agree".

Table (5): The mean and the mode of the responses of the sample members of the study for the sentences of the second axis

No	Sentences	Arithmetical Mean	Mode	Standard deviation	Interpretation	Ranking
1	Accounting and Finance	4.02	5	1.02	Very high	3
2	Providing advice on analyzing information to determine the value of the damage	3.96	4	0.98	High	5
3	Determine the amount of revenue generated before the event occurs	4.20	5	0.87	Very high	1
4	Financial adjustments to evaluate the partnership's business upon liquidation	4.18	5	1.06	Very high	2
5	Conduct detailed financial analysis to get to the bottom of the financial situation	4.01	5	0.99	high	4

Source: Preparation of the researcher, based on field study data, 2024

In Table (5) we note that the descriptive statistics of the second axis terms, which expresses (Fields of work of the forensic accountant), the Arithmetic mean is in the range between (3.96 – 4.20), the mode is in the range of (4-5) and the standards deviation is in the range between (0.87-1.06). According to the five-digit Likert scale, the individuals' answers are agreed.

6.2.3. Third axis: Forms of financial corruption

Table (6): The frequency distribution of the responses of the sample members of the study for the third axis sentences

No	Sentences	Frequency and percentage%									
		Strongly Disagree		disagree		Neutral		Agree		Strongly agree	
		f	P	f	p	f	P	f	P	F	p
1	Bribery to obtain undeserved privileges	7	7%	6	6%	5	5%	30	30%	52	52%
2	Tax evasion	2	2%	8	8%	14	14%	31	31%	45	45%
3	Extortion to obtain money without any right	0	0%	16	16%	6	6%	42	42%	36	36%
4	Trafficking in influence to maximize personal gain	6	6%	8	8%	15	15%	35	35%	36	36%
5	Money laundering obtained from corruption crimes	5	5%	5	5%	13	13%	37	37%	40	40%

Source: Preparation of the researcher, based on field study data, 2024

It is clear to the researchers from Table (6) regarding the recurring distribution of the answers of the study sample members to the statements of the second axis which expresses (Forms of financial corruption), that the majority of the answers were at the levels of "agree" and "strongly agree".

Table (7): The mean and the mode of the responses of the sample members of the study for the sentences of the third axis

No	Sentences	Arithmetical Mean	Mode	Standard deviation	Interpretation	Ranking
1	Bribery to obtain undeserved privileges	4.05	5	1.02	Very high	3
2	Tax evasion	4.09	5	0.97	High	2
3	Extortion to obtain money without any right	3.94	4	0.86	Very high	5
4	Trafficking in influence to maximize personal gain	4.21	5	0.77	Very high	1
5	Money laundering obtained from corruption crimes	4.03	5	0.94	high	4

Source: Preparation of the researcher, based on field study data, 2024

In Table (7) we note that the descriptive statistics of the second axis terms, which expresses (Fields of work of the forensic accountant), the Arithmetic mean is in the range between (3.94 – 4.21), the mode is in the range of (4-5) and the standards deviation is in the range between (0.77-1.02). According to the five-digit Likert scale, the individuals' answers are agreed.

6.3. Hypotheses' testing

The simple and multiple linear regression method and the t-test will be used to test the hypotheses to determine the significance of the differences in the answers of the study sample members to the statements of each hypothesis.

6.3.1. First hypothesis testing

The first hypothesis of the study states that "the multiplicity of forensic accounting methods helps in reducing financial corruption."

This hypothesis aims to demonstrate the assistance of multiple forensic accounting methods in reducing financial corruption. To verify the validity of the hypothesis, a simple linear regression method will be used to build the model, where forensic accounting methods are defined as an independent variable represented by (x1) and reducing financial corruption as a dependent variable represented by (y), as in the following table:

Table (8) Results of simple linear regression analysis to measure the first hypothesis

	Regression coefficients	Test (t)	Probability value (Sig)	Interpretation
\hat{B}_0	1.441	2.617	0.000	Moral
\hat{B}_1	0.558	0.683	0.000	Moral
Correlation coefficient (R)	0.84			
The coefficient of determination (R^2)	0.78			
Testing (F)	318.342	The model is significant		
The multiplicity of forensic accounting methods helps in reducing financial corruption.				

Source: Preparation of the researcher, based on field study data, 2024

It is clear to the researcher from table (8) that the estimation results have shown that there is a strong correlation between the multiple methods of forensic accounting as an independent variable and the reduction of financial corruption as a dependent variable, where the values of the simple correlation coefficient reached (0.84), and the value of the coefficient of determination (R^2) reached (0.78), this value indicates that the multiplicity of forensic accounting methods as an independent variable helps (78%) in reducing financial corruption (the dependent variable), and the simple regression model is significant, as the value of the (F) test reached (318.342), which is a function of The significance level is (0.000), and (2.617). And the average of the multiplicity of forensic accounting methods helps in reducing financial corruption twice, (0.683), which means that the multiplicity of forensic accounting methods helps in reducing financial corruption by 68%.

From the above, the researcher concludes that the study hypothesis, which states: "The multiplicity of forensic accounting methods helps in reducing financial corruption" has been achieved.

6.3.2. Second hypothesis testing

The second hypothesis of the study states that "the forensic accountant's multiple areas of work contribute to reducing financial corruption"

This hypothesis aims to demonstrate the contribution of the multiple fields of work of the forensic accountant in reducing financial corruption. To verify the validity of the hypothesis, a simple linear regression method will be used in building the model, where the multiple fields of work of the forensic accountant are represented as an independent variable (x_1) and the reduction of financial corruption as a dependable variable represented by (y), as in the following table:

Table (9) Results of simple linear regression analysis to measure the second hypothesis

	Regression coefficients	Test (t)	Probability value (Sig)	Interpretation
\hat{B}_0	2.893	2.542	0.000	Moral
\hat{B}_1	0.463	0.537	0.000	Moral
Correlation coefficient (R)	0.81			
The coefficient of determination (R^2)	0.77			
Testing (F)	284.286	The model is significant		
The forensic accountant's multiple areas of work contribute to reducing financial corruption				

Source: Preparation of the researcher, based on field study data, 2024

It is clear to the researcher from Table (9) that it has shown that there is a strong direct correlation between the multiple fields of work of the forensic accountant as an independent variable and reducing financial corruption as a dependent variable, where the values of the simple correlation coefficient reached (0.81), and the value of the coefficient of determination (R^2) reached (0.77), this value indicates that the multiplicity of fields of work of the forensic accountant as an independent variable contributes (77%) to reducing financial corruption (the dependent variable), and the simple regression model is significant, as the value of the (F) test reached (284.286), which is a function of the level Significance (0.000), and (2.542), the average contribution of the forensic

accountant's multiple fields of work in reducing financial corruption is equal twice, and (0.537), which means that the forensic accountant's multiple fields of work contribute to reducing financial corruption by 54%.

From the above, the researcher concludes that the hypothesis of the second study, which states that: "the forensic accountant's multiple areas of work contribute to reducing financial corruption" has been achieved.

7. Conclusion

The main objective of this study is to recognize the role of forensic accounting in reducing financial corruption. The study findings concluded that the multiplicity of forensic accounting methods provides different alternatives for examining the accounts in dispute, these results agree with (Yousif, 2023) study's finding which concluded that forensic accounting works to combat corruption, also (Abakar, et. al., 2022) study's findings showed that, the commitment to the practice of procedures and methods that lead to the application of forensic accounting in banks, and adopting forensic accountant can reduce financial and administrative corruption. These findings confirm the validity of the first hypothesis which stated that "the multiplicity of forensic accounting methods helps in reducing financial corruption". Also, the study of (Alwad and Algehuri, 2022) found that forensic accountants should be familiar with concepts, procedures and legal rules, as for the study of (Hamid, et. al., 2021) concluded that forensic accounting requires a combination of accounting skills and investigative skills, and its application faces many difficulties. These findings confirm the validity of the second hypothesis which stated that "the forensic accountant's multiple areas of work contribute to reducing financial corruption". Actually, this study applied on some judicial institutions in the Kingdom of Saudi Arabia; therefore, there is a chance for more studies to know the role of forensic accounting in detecting financial fraud crimes committed via the Internet and in other sectors like banks.

8. Results

After completing the field study, analyzing the data, and testing the hypotheses of the study, the researcher concluded the following results:

- 8.1. Using diagnostic tool method by forensic accountant to conduct tests and determine the risks resulting from fraud, leads to reducing the practice of bribery to obtain undeserved privileges.
- 8.2. Conducting the necessary investigations into illegal activities by forensic accountant, contributes to reducing the practice of extortion to obtain money without a legitimate purpose.
- 8.3. The forensic accountant's ability to determine the amount of revenue generated before the event occurs, help in limiting the practice of trafficking in influence to maximize personal gains.
- 8.4. The forensic accountant's ability to make financial adjustments to evaluate the partnership's business upon liquidation, contributes to reducing the practice of tax evasion.
- 8.5. The work of the forensic accountant in the field of accounting and financial affairs leads to reducing the practice of laundering money obtained from corruption crimes.
- 8.6. Conducting continuous monitoring of the company's activity to find evidence of the crime by forensic accountant, contributes to reducing the practice of money embezzlement
- 8.7. The forensic accountant's understanding of courtroom procedures enables him to provide information that contributes to reducing financial corruption.
- 8.8. The multiplicity of forensic accounting methods provides different alternatives for examining the accounting information in financial dispute and that lead to reducing financial corruption.
- 8.9. Following the aforementioned procedures and sequential steps by forensic accountant, will undoubtedly achieve his goal, which is to provide information that help in achieving justice.

9. Recommendations

Based on the results of the field study, the researcher recommends the following:

- 9.1. The need to enact more legislation to tighten penalties for those who commit financial corruption crimes that are discovered by forensic accounting in the Kingdom of Saudi Arabia.

- 9.2. The necessity of external audit offices in the Kingdom of Saudi Arabia assigning some of their employees abroad to obtain professional qualifications for working in the field of forensic accounting, in a way that increases the qualification and efficiency of the forensic accountant's performance.
- 9.3. The necessity of teaching forensic accounting as a basic course in accounting majors in universities and higher education institutions to graduate forensic accountants capable of helping in reducing the phenomenon of financial corruption.
- 9.4. Issuing international and local standards for the practice of forensic accounting to organize and codify the work of the forensic accountant.
- 9.5. Conduct further studies on the following topics:
 - a. Forensic accounting methods and their role in reducing tax evasion and increasing public revenues.
 - b. The role of forensic accounting in detecting financial fraud crimes committed via the Internet.

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