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Forensic Accounting And Its Effectiveness On Achieving The Economic Dimension Of Sustainable Development

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Abstract:

The research aims to clarify the concepts of Forensic accounting and the economic dimension of sustainable development and to explain the relationship that links them, and The research starts from a basic problem: the extent to which Forensic accounting contributes to achieving the economic dimension of sustainable development, To achieve the goal of the research, the researchers created a questionnaire consisting of two parts to test the two research hypotheses, The research sample consisted of (112) individuals working (academics and professionals) in the Federal Bureau of Financial Supervision and its affiliated bodies in Baghdad, and the researchers reached a set of Results , one of the important: That Forensic accounting has a positive and moral impact on the economic dimension of sustainable development, that the application of Forensic accounting in the local environment contributes to the efficiency and effectiveness of the professional performance of economic units, contributes to the preservation of public funds, and drives economic development, leading to the economic dimension of sustainable development..

Research Type: Research paper

Keywords: Forensic Accounting, Sustainable Development, Economic dimension.

1- Introduction:

Resource sustainability has become the most important issue of the era around which the future of people revolves and which countries aspire to achieve. As a result of the rapid technological development and the multiplicity of activities carried out by economic units, The emergence of challenges to the ability of these units to meet the requirements of society, including the weak level of internal and external auditing, especially in the field of searching for corruption and financial fraud, and the low reliability of financial and sustainability reports, Moreover, the economic units at present enjoy the multiplicity and diversity of departments managed by a large number of individuals ,It has become in need of advanced practical methods through which it can ensure the optimal exploitation of resources due to its inability to monitor the volume of multiple operations alone, All of this cast a shadow on the necessity of searching for working mechanisms that would preserve the state's resources with the aim of moving the wheel of economic development, Therefore, society witnessed the birth of a new type of accounting, which is Forensic accounting, The emergence of Forensic accountants is of great benefit to societies by virtue of the knowledge they possess, Skills and capabilities that enable them to provide services that detect fraudulent activities, Detecting or reducing financial corruption and strengthening internal control, which leads to developing the financial performance of economic units, controlling public spending, and improving the economic well-being of members of society.

1.1 Literature Review :

There are some studies that dealt with the concepts of Forensic accounting and economic dimension of sustainable development together. The Opiyo (2017) highlighted the important role that Forensic accounting in Kenya has played in detecting fraud, corruption and fraud, which led to improving the economic performance of Kenyan economic units and reflected positively on the well-being of members of Kenyan society by supporting continuous growth and development in Kenya to achieve its social and economic goals, improve health services provided to citizens, and redistribute income among members of society (Opiyo, 2017).Serhii (2019) pointed out the important role of forensic accounting as an investigative tool to mitigate economic crimes in Ukrainian companies, by combating rampant fraudulent activities, which positively affected the economic performance of these companies and became a model for Eastern European countries in their quest to develop a sustainable approach to mitigate economic crimes in a way that reflects positively. on the economies of these countries (Serhii, 2019). A study presented by Shah (2020) pointed out the main benefits of introducing Forensic accounting, and concluded that the introduction of Forensic accounting in India structures economic policies, creates sound investment decisions, and controls fraud, and leads to the economic welfare of Indian society (Shah,2020). Zerihun et al (2020) also pointed out the important role of forensic accounting in combating economic crime using forensic accounting techniques through its positive role in reducing the increasing rate of economic crimes in Kenya as a result of the lack of an appropriate framework to confront this challenge, which generated the necessity of using some forensic accounting techniques in confronting it. Fraudulent activities (Zerihun et al,2020). Al-Azmi's (2022) identified the procedures and methods that forensic accounting can use to achieve sustainable development from the perspective of combating financial and administrative corruption. The study concluded that the forensic accountant, by virtue of his skills, That he enjoys and the methods used by him in detecting cases of financial and administrative corruption can play an important role in achieving sustainable development from the perspective of combating financial and administrative corruption (Al-Azmi, 2022). Alshurafat et al (2022) explained the strengths and weaknesses of forensic accounting and to show the extent of its impact in achieving social and economic development. The study concluded that forensic accounting is expected to have a role in

achieving social and economic development by influencing the future policy of companies that contribute to the ultimate in business improvement and fraud reduction (Alshurafat et al,2022). Fabian's et al (2022) examined the extent to which Forensic accounting contributes to corporate social responsibility in Nigeria and to economic development, The concluded that applying Forensic accounting in the Nigerian environment can help enhance the social responsibility of economic units listed in Nigeria by reducing fraudulent practices and achieving economic and social well-being (Fabian et al, 2022). Abo et al (2022) also presented a study indicating the effectiveness of a Forensic accountant's skills in detecting financial crimes in Nigerian economic units, and found that increasing the level of Forensic accountants' skills would increase the chances of detecting and reducing financial crimes and drive economic development (Abo et al. 2022).

The problem of this research stems from the existence of economic problems that need a certain type of accountants who are able to provide assistance in reaching the financial facts, and the accounting expertise required by the judge when accounting and financial dispute issues are considered through the submissions, especially those related to specialized accounting technical matters. It exceeds his potential and abilities, including corruption and financial fraud cases that have become a major obstacle to preserving the state's resources, and to achieve the desired justice, the law has authorized him to resort to expert accountants to help him prove the facts and understand the figures presented, and accordingly, the research problem can be formulated according to the following question:

What is the contribution of Forensic accounting in achieving the economic dimension of sustainable development?

The objectives of the research to demonstrate the effectiveness of Forensic accounting in achieving the economic dimension of sustainable development.

2- Material and Methods:

The research relied on the deductive approach to present and study some previous literature and studies and everything related to the concepts of Forensic accounting and sustainable development and the extent to which Judicial accounting contributes to achieving the economic dimension of sustainable development, In the applied aspect of the research, reliance was also placed on the inductive analytical method, according to which the research results were analysed to test its hypotheses and verify the validity of the test results.

2-1 Research population and sample:

Since the research requirements require the presence of a research community to test its hypotheses, the research community represented by Federal Board of Supreme Audit and some of its affiliated bodies in Baghdad was chosen Because it is the highest supervisory authority and responsible for auditing and preparing performance reports for various economic units, he research sample represented professionals and academics in the Federal Office of Financial Supervision and some of its affiliated bodies.

2-2: Research hypothesis:

The research is based on the following hypotheses:

The first hypothesis: There is a significant correlation of forensic accountability in achieving the economic dimension of sustainable development.

The second hypothesis: There is a significant effect of Forensic accounting in achieving the economic dimension of sustainable development.

2-3 Forensic accounting :

2-3-1 Definition of Forensic accounting :

There are many points of view in the accounting literature that dealt with the definition of Forensic accounting, some definitions are so broad that they include the areas of litigation services .While other definitions are narrow to include only the accounting expertise needed to investigate fraud and investigate insurance claims (Abd,2021) It has been defined as the process of research through various methods and the use of technology, with the aim of obtaining a detailed understanding of the economic risks facing the economic unit (Smith and Crumbley, 2009). It was defined as carrying out the process of collecting and analyzing financial cases, summarizing them, and presenting them in a concise and clear manner, and based on evidence that meets court standards in an acceptable manner (Peterson, 2015), It was also known as a science that combines accounting, auditing, and investigation with the aim of revealing the economic damage that occurred on economic units as a result of cases of fraud, fraud, and financial corruption, and providing opinions in legal investigations to support litigation processes (Sarhan, 2021).

2-3-2 The importance of Forensic accounting :

Interest in the forensic accounting profession increased significantly after the economic collapse of many global economic units, due to corruption and financial fraud, which led to an increase in lawsuits pending before the courts, especially cases of an economic nature (Obaid, 2018), and the importance of Forensic accounting is no longer confined to the Forensic authorities only, but has become used in insurance companies and banks. Its importance is summarized in the fact that it represents an integration between accounting and the law to work together to achieve a great link to judicial cases (Nour, 2022). In addition, sometimes the audit procedures are not sufficient, and it becomes necessary to look deeply into the records, and to employ the full investigative talent, Thus the task of the forensic accountant becomes imperative. Because Forensic accounting combines an individual's experience of accounting and auditing standards with investigative skills to allow accountants to provide their useful services to legal perceptions, (Fateh and Abdul-Ghani, 2018).

2-3-3 Benefits of Forensic accounting :

Forensic accounting has multiple benefits, including (Shah, 2020):

A. Combating and limiting fraud: Fraud is very common in economic units, especially large ones, Because of the huge amount of financial transactions, In such a situation, the Any employee can easily carry out fraudulent activities, Therefore, Forensic accounting Contribute to identifying whether the accounting policies of the economic unit are followed or not.

B. provides a path for investors to make informed investment decisions: As the reports of forensic accountants serve as a guide for potential investors of the economic unit that usually applies for loans to finance projects from various financial institutions, by conducting the analysis, these institutions can decide whether they want to finance the economic unit or not.

C. One of the benefits of forensic accountability is the contribution to improving social and economic well-being because it is a reason for detecting fraud cases in all its forms (Huber, 2012).

2-4 Sustainable Development:

2-4-1 Definition of Sustainable Development:

Sustainable development is considered the result of developments witnessed by development thought, and has witnessed widespread controversy at the professional and academic levels. There have been many terms for sustainable development, including: sustainable development, continuous development, sustainable development, and sustainable development, and the most common and used terms are It is sustainable development (Abu Al-Nasr and Muhammad, 2017), It was known by the World Bank as a multidimensional process consisting of five components: (monetary, human, physical, social, and natural capital) (Ibrahim, 2016), It was defined by the FAO as managing the resource base and directing the process of biological and institutional change in a way that ensures the continuous satisfaction of the human needs of current and future generations in all economic sectors, which does not lead to environmental degradation (Al-Abbasi, 2021).

2-4-2 Sustainable development goals

At its session held on September 25, 2015, the United Nations General Assembly adopted a set of goals related to sustainable development, With the aim of protecting the environment, eliminating poverty, and improving social and economic well-being (Nour and Salloum, 2020), the sustainable development goals can be summarized as the following (Abdel Qader, 2022):

- 1.Environmental integration and integration:** which means preserving the environment, protecting natural life and all environmental protection measures.
- 2.Achieving social justice:** by improving the quality of life, satisfying current and future human needs, providing job opportunities for everyone, and effectively emphasizing their participation in making their own decisions.
- 3.Improving economic activities:** by encouraging optimal and rational management of human and natural resources, by meeting consumer needs for goods and services, and implementing economic policies that protect the environment, such as forcing projects that pollute the environment to bear the costs, And paying environmental and social taxes based on the principle (polluter pays), which in environmental law means making the party responsible for the occurrence of pollution responsible for paying for the damage it caused to the natural environment.

2-4-3 Dimensions of sustainable development

Sustainable development is considered a multi-faceted construction project that aims to advance the individual and society to a new environment that meets human needs and desires (Al-Abbasi,2021). It requires achieving a balance between economic, social and environmental factors to support long-term growth (Maseer et al, 2022), which thus includes the following dimensions:

1- The economic dimension: It embodies this dimension the current and future repercussions of the economy on society and the environment, and is based on the principle that requires increasing well-being to the maximum possible extent and eliminating poverty, through optimal exploitation of natural resources. Sustaining well-being between generations requires that the flow of consumption does not decrease with the passage of time. Time (Ben Aoun and Al Wardi, 2021), and to ensure this is achieved, it is necessary (Taloush, 2017):

A- Stopping the waste of resources: One of the main requirements for this aspect is to limit the massive exploitation of natural resources, especially by developed countries that seek to keep up with their materialistic lifestyle.

B- Reducing the dependency of developing countries and reducing income disparity: Among the proposed solutions to solve this problem is creating banks for the poor, helping them with simple, easy, interest-free loans, improving educational and health care opportunities, working to

spread organized social solidarity, and contributing significantly to the revitalization of small industries.

2- The environmental dimension: it is one of the important pillars for achieving sustainable development goals, as it represents natural capital and the most important inputs to production processes from all development fields on which the economy depends. Integrating the environmental dimension into various sectors, whether economic or social, is one of the most important factors in achieving development goals. Sustainable, because integration between sectors leads to achieving rational consumption of available natural resources and thus achieving the well-being of individuals and society (Environmental Sustainability Standards Guide, 2021).

3- The social dimension: This dimension is mainly based on achieving social justice, fighting poverty and unemployment, and controlling human consumption behaviour. Achieving the social dimension is through developing the individual's standard of living, whether in terms of health services, achieving stability in population growth and distribution, and stopping migration from the countryside. to cities, and improve the level of education and health care (Fadil, 2021).

4- The institutional dimension: It represents the sound and effective performance of implementing policies at the state and regional levels to achieve sustainable development (Fulekar, 2014), and is the detailed arm of the state through which it draws and applies development policies and then achieves sustainable development (Sakhil, 2019).

2-5 The contribution of Forensic accounting to achieving the economic dimension

The economic aspect of sustainability is based on the principle that requires increasing society's well-being to the maximum possible extent and eliminating poverty through optimal exploitation of natural resources (Yourid, 2019), and one of the benefits of forensic accounting is helping to achieve economic and social well-being by combating fraudulent activities In economic units (Huber,2012), This is among what the researchers pointed out, because Forensic accounting includes using investigative skills in legal issues by applying specialized knowledge to economic evidence and reporting on it in a manner appropriate to the judiciary (Owojori and Asaolu, 2009) In addition, it is a method of investigating financial transactions and commercial situations with the aim of arriving at the truth or an expert opinion regarding possible fraudulent activity in the economic unit (Al-Azmi, 2022). The forensic accountant is used by the economic unit with the aim of detecting violations in the financial statements, detecting fraud or intent to commit fraud, and determining economic damages (Bartulović, 2021), The forensic accountant analyses, interprets and summarizes complex business matters in an understandable and properly supported manner, and participates continuously in investigating and analyzing financial evidence and developing computer applications to help analyze and present financial evidence and communicate its results and show them in the form of reports to the economic unit, collect documents and assist in legal procedures (Al-Jubouri, 2019), And pointed out Chukwuma et al (2022), in their study on the role of forensic accounting in enhancing the growth of the financial performance of MTN Mobile Communications Company in Nigeria, indicated that it played an important role in detecting many fraudulent operations, which led to enhancing its financial performance and moving the wheel of development, Economic growth through increasing the number of subscribers registered with the aforementioned company and increasing revenues generated as well as increasing the employment rate, which helped the country to develop real development plans to advance the reality of the Nigerian economy and achieve sustainable economic growth (Chukwuma et al, 2022), Since The economic feasibility of any project is the central part of sustainable development, because profits are what lead to job growth, which in turn allows society the possibility of improving living conditions, and the economic sustainability of an economic unit indicates that it has the ability to achieve its activities in a responsible manner and lead to achieving profits Large (Munck et al, 2012), and that Improving financial performance is the traditional goal of managing the economic unit, which works to

benefit stakeholders and shareholders, and improving financial performance will lead to improving the environmental and social performance of the economic unit (Al-Shafi'i, 2023).

The researchers believe that the existence of fraud and financial corruption limits any opportunity to achieve the desired economic growth and even leads to the collapse of the economic unit. therefore, the use of the Forensic accountant by the economic units to combat suspicious activities will enhance their financial performance by attracting foreign investments and moving the wheel of economic development in a way that allows creating the largest possible opportunity to achieve the economic well-being of society.

3- Discussion of Results :

3-1 demographic information:

Table (1) below shows the demographic information for the vocabulary of the research sample, which were included in the list of the questionnaire

Table 1: The demographic information for the vocabulary of the research sample

Sequence	Properties demographic	Category	number	percentage
1	Scientific qualification	PhD and equivalent	40	%35.7
		Master's and equivalent	48	%42.9
		Bachelor	24	%21.4
Total			112	%100
2	Specialization	Audit	26	%23.2
		accounting	83	%74.1
		otherwise	3	%2.7
Total			112	%100
3	By position or field of work	Internal Auditor	16	%20.83
		External Auditor	89	%8.33
		otherwise	7	%16.67
Total			112	%100
4	years of service	5 -10 years	37	%33.0
		10-15 years	16	%14.3
		15-20 years	22	%19.7
		20-25 years	37	%33.0
Total			112	%100

Source: Prepared by the researchers based on the results of statistical analysis

It is clear from the results of table (1) above that the majority of respondents to the results of the questionnaire have practical qualifications and hold a master's degree or its equivalent, most of them specialize in accounting, and the category that occupies the work of the external auditor is the most category in the field of work. The category with the most practical experience was the category of young people, whose experience ranged between 5-10 years.

3-2 Presentation and interpretation of the results of the Forensic accounting axis:

The value of the arithmetic mean for this axis was (4.166), which is Higher than the value of the hypothetical mean of (3). This means that the response of the individuals of the research sample in this variable are directed towards agreeing and agreeing strongly. The response level for this axis was within the high, with a standard deflection of (0.606), and this means The answers of the sample members on this dimension were homogenous, and Paragraph No. (1) which states (the local environment needs to activate the role of Forensic accounting to benefit

from its services) achieved the highest arithmetic mean as it reached (4.36) and a standard deflection of (0.53) which indicates the homogeneity of the answers and the lack of As for the rest of the paragraphs, they come in succession according to the table (2) below.

Table 2: Ratios, frequencies, mean, standard deviation for the first axis

ST. deviation	mean	don't totally agree		do not Agree		Neutral		Agree		Totally Agree		questions
		%	F	%	F	%	F	%	F	%	F	
0.53	4.36	--	--	--	--	2.7	3	58.9	66	38.4	43	Q1
0.66	4.11	--	--	0.9	1	14.3	16	58.0	65	26.8	30	Q2
0.63	4.15	--	--	--	--	13.4	15	58.0	65	28.6	32	Q3
0.60	4.26	--	--	0.9	1	5.4	6	60.7	68	33.0	37	Q4
0.61	3.95	--	--	0.9	1	18.8	21	65.2	73	15.2	17	Q5
0.606	4.166	The total of the mean, deviation										

Source: Prepared by researchers based on program outputs. SPSS.

3-3 Presentation and interpretation of the results of the economic dimension axis:

The value of the arithmetic mean for this dimension was (3.62), which is Higher than the value of the hypothetical mean of (3). Normative (0.64), and this means that the answers of the respondents about this dimension were homogeneous. Paragraph No. (4) got the highest arithmetic mean (4.07) and a standard deflection of (0.51), while the rest of the paragraphs of the axis come successively and according to the highest arithmetic mean according to Table (3) below.

Table 3: shows a general description of the economic dimension

ST. deviation	mean	don't totally agree		do not Agree		Neutral		Agree		Totally Agree		questions
		%	F	%	F	%	F	%	F	%	F	
0.62	3.89	--	--	1.8	2	19.6	22	66.1	74	12.5	14	Q1
0.67	3.92	0.9	1	1.8	2	16.1	18	67.0	75	14.3	16	Q2
0.58	4.05	--	--	--	--	14.3	16	66.1	74	19.6	22	Q3
0.51	4.07	--	--	--	--	9.8	11	73.2	82	17.0	19	Q4
0.84	2.19	16.1	18	59.8	67	14.3	16	8.9	10	0.9	1	Q5
0.64	3.62	The total of the mean, deviation										

Source: Prepared by researchers based on program outputs. SPSS.

3-4 Testing the correlation hypothesis, which states:

Null hypothesis: There is no significant correlation between Judicial accounting and the economic dimension of sustainability.

Alternative hypothesis: There is a significant correlation between Judicial accounting and the economic dimension of sustainability.

Table No. (4) below shows the statistical results, where the calculated value of t was (2.85), which is Higher than its tabular value at the level of significance (0.05) and the degree of freedom (110) and Forensic amounting to (1.98). This means rejecting the null hypothesis and accepting the alternative hypothesis, i.e., the existence of a correlation of significant significance between Forensic accounting and the economic dimension of sustainability, and the value of the correlation coefficient was (0.24), which is a positive value, meaning that the relationship is positive between Forensic accounting and the economic dimension.

Table 4: shows the correlation coefficient and the t-test for the correlation coefficient between forensic accounting and the economic dimension

The value of the correlation coefficient	t test	degrees of freedom	Tabular t-value at (5%) level	Indication
0.24	2.85	110	1.98	direct relationship

Source: Prepared by researchers based on program outputs. SPSS.

This proves the first main hypothesis that there is a significant correlation between forensic accounting and the economic dimension of sustainable development.

3-5 Testing the regression hypothesis:

Null hypothesis: There is no significant effect of forensic accounting in investigation the economic dimension of sustainability.

Alternative hypothesis: There is a significant effect of forensic accounting in investigation the economic dimension of sustainability.

Through the table (5) we notice:

The value of the calculated F was (6.57), which is greater than its tabular value at the level of significance (0.05) and the degree of freedom (110.1), amounting to (5). This means that there is a significant effect of Forensic accounting in investigation the economic dimension of sustainability, and since the beta coefficient signal Positive This means that the effect is positive (a direct relationship), and the value of the determination coefficient was (0.06), which means that (6%) of the changes that occurred in the economic dimension can be explained through forensic accounting, and the value of the beta coefficient was (0.34), which is a positive value and a function Where the calculated value of t was (2.56), which is Higher than its tabular value at the level of significance (0.05) and the degree of freedom (110) and amounting to (1.98). This means that when changing one unit in forensic accounting, there will be an increase of (34%) in investigation the economic dimension for sustainability, the regression equation was as follows:

$$Y_1 = 2.35 + 0.34 X$$

whereas:

1Y: represents the economic dimension

This proves the second hypothesis that there is a significant effect of forensic accountability in achieving the economic dimension.

Table 5: shows the results of simple linear regression, the effect of Forensic accounting on the economic dimension

the independent variable	dependent variable	F	R ²	T	β	α	Indication
Forensic accounting	Eeconomic dimension	6.57	0.06	2.56	0.34	2.35	having effect

4- Conclusion:

- Forensic accounting represents an independent and innovative approach with an effective entity that can play an important role in achieving sustainable development in its various dimensions, including the economic dimension. This is linked to the awareness of those in charge of managing the economic unit of the necessity of using the services of Forensic accountants, by virtue of the capabilities they possess that contribute to controlling the resources of the economic unit and achieving optimal management of them.
- Forensic accounting is an effective tool and an ideal method to ensure the readiness of economic units to interact and coexist with the requirements of society with all its conditions and challenges and to ensure the achievement of its development goals.
- Applying Forensic accounting in the local environment contributes to advancing the economy, creating a suitable environment for foreign investment, and keeping pace with developments in the country by providing a strong accounting control system.

Authors Declaration:

Conflicts of Interest: None

-We Hereby Confirm That All The Figures and Tables In The Manuscript Are Mine and Ours. Besides, The Figures and Images, Which are Not Mine, Have Been Permitted Republication and Attached to The Manuscript.

- Ethical Clearance: The Research Was Approved By The Local Ethical Committee in The University.

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المحاسبة القضائية وتأثيرها في تحقيق البعد الاقتصادي للتنمية المستدامة

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مستخلص البحث:

يهدف البحث الى توضيح مفهومي المحاسبة القضائية والبعد الاقتصادي للتنمية المستدامة وبيان العلاقة التي تربطهما، وينطلق البحث من مشكلة أساسية مفادها مدى مساهمة المحاسبة القضائية في تحقيق البعد الاقتصادي للتنمية المستدامة، ولتحقيق هدف البحث قام الباحثان بعمل استمارة استبانة مكونة من محورين لاختبار فرضيتي البحث، وتكونت عينة البحث من (112) فردا من العاملين (الأكاديميين والمهنيين) في ديوان الرقابة المالية الاتحادي والهيئات التابعة له في بغداد. وقد توصل الباحثان الى مجموعة من النتائج، من أهمها: أن المحاسبة القضائية لها تأثير إيجابي ومعنوي على البعد الاقتصادي للتنمية المستدامة، وأن تطبيق المحاسبة القضائية في البيئة المحلية يسهم في تعزيز كفاءة وفاعلية الأداء المهني للوحدات الاقتصادية، ويسهم في الحفاظ على المال العام وتحريك عجلة التنمية الاقتصادية وبما يؤدي الى تحقيق البعد الاقتصادي للتنمية المستدامة.

نوع البحث: ورقة بحثية

المصطلحات الرئيسية للبحث: المحاسبة القضائية، التنمية المستدامة، البعد الاقتصادي.