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## **APPOINTMENT OF FORENSIC ACCOUNTING EXPERTISE IN THE DIGITAL ECONOMY AND ITS SIGNIFICANCE**

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**Abstract:** The article talks about the essence, legal and normative bases, necessity of appointment and formalization of the results of Forensic accounting expertise, which is a type of economic expertise.

**Key words:** Expertise, Expert, Forensic expertise, Accountant-expert, Forensic expert's conclusion (summary).

In the conditions of the digital economy, the responsibility and accountability of specialists operating in the accounting and control system, like all specialists, increases even more. For this reason, accounting and control staff should be able to provide assistance in managing the economy, be able to quickly and completely identify various economic situations and environments, understand the tasks of the market economy and their directions, and be fair to the management in making management decisions and the cases being considered in civil, criminal and economic activities. when deciding, they will have to submit their recommendations based on the results of the forensic examination to the judicial investigation bodies.

Forensic accounting expertise is a component of forensic economic expertise, and it is determined in such cases when the investigator conducting the investigation of the observed criminal case deems that deep and high-level accounting knowledge is necessary for the quality and legal progress of the work. Perhaps the investigator conducting the case also has some accounting knowledge and can perform simple calculations himself or analyze the testimony of the accused or witnesses during the investigation. In particular, it is possible to discover new facts by analyzing all the documents and materials kept by the persons who have committed a criminal case in connection with the work. But in such cases, the investigating court cannot achieve the desired result without the help of an accounting expert.

The deep reforms carried out in the political and economic aspects of the Republic of Uzbekistan have also covered the judicial system, our Honorable President in his address to the Oliy Majlis *"Now it's time not to limit ourselves to recognizing that people's rights have been restored through the court, but also to raise the question of why human rights and freedoms were violated during the pre-trial investigation process, and to answer for the pressures"*<sup>1</sup> said.

Such an opinion was not expressed for nothing. Injustices existing in the long-term practice of judicial and legal bodies: human rights violations as a result of improperly conducted investigations, false expert opinions obtained only to

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<sup>1</sup> SH.M.Mirziyoyev "Appeal to the Supreme Assembly" January 24, 2020

exaggerate case materials, have created feelings of distrust in the law enforcement agencies among our people.

President, continuing the opinion expressed above *“It is necessary to limit the practice of studying court decisions left over from the old system and still continuing by the prosecutor's office. Now the prosecutor can study the court's decision only if a complaint has been received about the case”*<sup>1</sup> said.

After the independence of the Republic of Uzbekistan, a number of works were carried out in order to improve the activity of forensic examination and ensure justice in the Republic. For example: based on the decision of the Cabinet of Ministers of the Republic of Uzbekistan dated June 22, 1995 No. 234 "On the development of the expertise service of the Ministry of Justice in the Republic of Uzbekistan", the Tashkent Research Institute of Forensic Expertise was transformed into the Republican Scientific Research Center for Criminology. The center's scientific potential is made up of 8 leading laboratories in Tashkent and 9 branches in the regions.

Today, conducting forensic economic expertise not only in the Central institution, but also in regional units, meets the needs of forensic investigation bodies for all types of forensic economic expertise, such as: accounting, finance-credit, economic-planning, labor economics and economic-statistics expertise.

Among the types of expertise established in recent years, it is worth noting such types of expertise as bank-credit, tax legislation and foreign-economic expertise in the field of economy.

The Samarkand inter-provincial department of the Republican Center for Forensic Expertise has been conducting examinations on all types of forensic economic expertise in the Samarkand, Navoi and Bukhara regions. Including: 91 conclusions in 2017, 101 conclusions in 2018, and 114 conclusions in 2019.

Today, the role of forensic accounting expertise, which is one of the types of forensic economic expertise, is increasing in judicial and investigative practice. Usually, the appointment of a forensic accounting expertise is carried out in the following cases:

- when inspection and investigation materials do not match or when there are conflicts in the conclusions of initial and repeated inspections;
- in cases where the documents submitted by the accused are not accepted by the inspector;
- when there is a substantiated certificate of the accused that the solution of certain issues requires special knowledge in accounting;
- if the investigator has suspicions about the correctness and completeness of the methods and methods used by the inspector in finding abuse and commodity material wealth, and the conclusion of the inspection;
- when it is necessary to identify the materially responsible persons and to check whether the accounting of the organization has correctly determined the amount and period of the damage caused by them;

- detection of the possibilities of hiding deficits when they are due to shortcomings in accounting, reporting and control, non-compliance with existing regulations;

- in the event that the documentary inspection procedure was carried out correctly and there is information about the inspector's improper actions, the inspector's non-work contacts with the employees of the enterprise under inspection.

Forensic accounting expertise is conducted on the basis of accounting documents prepared or to be prepared by the accountants of enterprises and institutions based on Article 15 of the Law of the Republic of Uzbekistan "On Forensic Expertise". Therefore, the level of truthfulness (reflection of the true state of the event) of the conclusion of the Forensic Accounting Expertise mainly depends on the quality of the prepared accounting documents. Based on the requirements of the current era, information technologies have developed, and in the conditions of the digital economy, a new era of accounting documents - an electronic document - has appeared. Registration of electronic documents and their circulation is carried out and controlled based on the guidelines developed by the Central Bank of the Republic of Uzbekistan.

Ensuring the rule of law and further reforming the judicial system can only be achieved by obeying the law and fully following it. As the President admitted: "Critical analysis, strict discipline and personal responsibility should be the daily rules of every leader's activity"<sup>2</sup>. The full implementation of these tasks requires working in accordance with the laws, making a sharp turn in the work of the judicial system, ensuring the transparency and fair resolution of any pending civil, criminal and economic cases, taking into account the interests of the society and the people.

In order to fully fulfill the above-mentioned tasks, special accounting knowledge, including economic sciences, is used in the courts in civil, criminal and economic cases, in the investigation and investigation of wealth theft, official and economic crimes. Among the special knowledge, forensic accounting expertise occupies an important place.

The essence of "Forensic Accounting Expertise", which is formed from the combination of three words (court, accounting and expertiza), consists of the following:

Court is the process of consideration of cases brought on civil, criminal and economic (economic) issues.

Expertise - inspection work carried out on objects by experts in certain fields of science and technology, art and economy, with the aim of identifying some shortcomings arising in the investigation or court proceedings, based on the law of criminal procedure.

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<sup>2</sup> Mirziyoev Sh M "Critical analysis, strict discipline and personal responsibility - should be the daily rule of every leader" Tashkent: NMIU of Uzbekistan, 2017



Accounting is a structural department of the enterprise that maintains accounting and reporting.

Based on this, "Forensic accounting expertise" is the process of checking business transactions reflected in accounting documents and registers by an expert accountant (specialist).

An accountant-expert is considered a subject of criminal proceedings and is involved to give an opinion on issues of criminal importance.

The importance of accounting expertise in determining the material damage caused to the economy and recovering the deficit is increasing together with the preparation of the summary document as evidence for the investigation and the cases being considered in the court.

The main purpose of the forensic accounting examination is to help the implementation of a fair verdict in criminal and civil cases, to prevent violations in the field of crime and law in the economy, and to determine measures to warn of violations of economic law in the future.

Forensic accounting expertise, like other types of expertise, has its own subject and objects of research.

Forensic accounting is the subject of expertise - real situations of criminal, civil and economic cases.

Objects of forensic accounting expertise are primary documents, accounting registers and reports, audit documents and other case materials.

Forensic accounting expertise is performed by employees who have special knowledge in the economic field, who have undergone special training in the specialty of forensic economic expert, who have the qualification of forensic economist-expert.

According to Article 17 of the Law of the Republic of Uzbekistan "On Forensic Expertise" adopted on November 18, 2009, the basis for conducting forensic expertise is the decision of the investigator, prosecutor or court, or the decision of the court on civil, economic and criminal cases pending in court.

Forensic examination is considered to be appointed from the date of issuance of the relevant decision or ruling.

According to the article of the Criminal Code of the Republic of Uzbekistan, the court, the investigator, in accordance with the procedure established by law, the presence or absence of social danger, the guilt of the person who committed this act, and all the factual information that is important for the correct resolution of the case shall be evidence in the criminal case. The expert opinion is one of these arguments.

A forensic expert or a commission of forensic experts makes a conclusion that is confirmed by the signature of the relevant forensic expert or every forensic expert who is part of the commission of forensic experts after conducting the inspections. The date and place of the forensic examination in the summary; the basis of forensic examination; information about the body (person) that appointed the forensic

examination; information about the forensic expert (surname, name, patronymicspecialty, education, specialization, work experience, academic degree, scientific title, position) and the organization assigned to conduct the forensic examination; the court expert has been warned of criminal liability for knowingly giving an incorrect conclusion, disclosing the information of the inquiry or preliminary investigation without the permission of the investigator, investigator or prosecutor, as well as refusing to give an opinion or withdrawing from this case; questions put before the forensic expert; examination objects and case materials presented to the forensic expert; information about the persons present during the forensic examination; the content and results of inspections, indicating the methods used, as well as who conducted these inspections, if a commission of forensic experts worked; assessment of inspection results, reasonable answers to the questions; the circumstances that are important for the case and determined at the initiative of the court expert are indicated.

The document of the expert's opinion mainly consists of introduction, verification and conclusion parts.

The introduction of the document on the expert's opinion indicates when, where, by whom and on what basis the accounting expertise was conducted.

In addition to the above, the introductory part of the summary also contains a brief description of the criminal case, complete information on the objects of inspection given to the expert, and questions to be solved by the expert.

The inspection report of the expert's opinion is perfectly described in the inspected objects. The verification method and methods used by the expert are indicated.

The results of the inspection are concluded in the conclusion part of the report, and the questions put before the expertise are answered in it.

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