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APPOINTMENT OF FORENSIC ACCOUNTING EXPERTISE NEED AND ITS SIGNIFICANCE

A.Amonov

senior teacher of the Department of Accounting and Auditing. Samarkand Institute of Economics and Service. Uzbekistan.

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

Keywords: Expertise, Expert, Forensic expertise, Accountant-expert, Forensic expert's conclusion.

Introduction

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. Therefore, the accounting and control staff should help the management of the economy, be able to work quickly and accurately in various economic situations, fully understand the tasks in the digital economy, support the management in making management decisions, and the court in the fair resolution of civil, criminal and economic cases. - it will be necessary to submit recommendations based on the results of the forensic examination to the investigative bodies.

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

Analysis of literature on the topic

The President of our Republic, Sh. Mirziyoev, in the "2017-2021 Action Strategy for the Development of the Republic of Uzbekistan" defined six priorities for ensuring the rule of law and further reforming the judicial system. The article provides complete information about them. Also, in the preparation of the article, D.

Jalolova's "Forensic Accounting Expertise" study guide published in 2005, the Law of the Republic of Uzbekistan "On Forensic Expertise" of November 18, 2009, and "Voprosy organizatsii i provenetiya sudebnyx expertsij" by A. Norboev, A. Zakutskiy T- The materials of the Samarkand branch of the Republican SBE named after Kh. Sulaymonova were used from the 2006 training manuals and the "Sudebnaya khednyi" training manuals by H. Boboev and Yu. Dadaboev.

Research methodology

During the research, based on the requirements provided by the Law of the Republic of Uzbekistan "On Forensic Expertise" adopted on November 8, 2009, and as a methodological basis, it was considered appropriate to use the methods of logical analysis, analysis and synthesis.

Analysis results

It has been proved that the content of the scientific work is the forensic accounting examination, which is a part of the forensic examination, the system that proves the principles of transparency and openness in the judicial investigation system, which is the most important of the social issues in our country.

When and in what cases is forensic accounting expert determined by whom? Let's clarify this issue first. As defined in the Law of the Republic of Uzbekistan "On Forensic Expertise" adopted on November 18, 2009 forensic accounting expertise is determined in such cases, when the investigator conducting the investigation of the observed criminal case needs deep and high-level accounting knowledge in order to carry out the work in a qualitative and legally correct manner. In particular, the employees of investigative bodies can discover new facts by analyzing every document and material of the persons involved in a criminal case related to the work. But in such cases, the investigating court cannot achieve the intended success without the help of the accounting expertise, and it will be difficult to restore the original situation.

The deep reforms carried out in the political and economic aspects of our republic 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"**¹ said.

Such an opinion was not expressed for nothing. Injustices existing in the practice of judicial and legal bodies for many years: the fact that human rights are violated as a result of improperly conducted investigations, fake expert opinions obtained only to exaggerate the case materials, have created feelings of distrust in the law enforcement agencies among our people.

Continuing his above-mentioned opinion, the President said, "It is necessary to limit the practice of recalling by the prosecutor's office the judicial decisions left over from the old system and which are still in progress. "Now, the prosecutor can study the court's decision only after receiving a complaint about the case,"² he said.

The President of our Republic Sh. Mirziyoev in the "Strategy of Actions for the Development of the Republic of Uzbekistan in 2017-2021" **He determined the following priorities for ensuring the rule of law and further reforming the judicial system:**

1. Ensuring the true independence of the judicial system in the republic, increasing the authority of the court, democratizing it;
2. Ensuring guarantees of reliable protection of citizens' rights and freedoms;
3. Improvement of administrative, criminal, civil and economic legislation;
4. Improving the system of combating crime and preventing violations;
5. Further strengthening of legality in the legal system:
6. Improvement of the legal aid and service system.

¹ Sh.M. Mirziyoev "Appeal to the Supreme Assembly" January 24, 2020

² Sh.M. Mirziyoev "Appeal to the Supreme Assembly" January 24, 2020

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. For example: 91 conclusions were given in 2017, 101 in 2018, and 114 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 need to appoint a forensic accounting expertise is realized in the following cases:

- when inspection and investigation materials do not match;
- when the documents submitted by the accused are not accepted by the inspector;
- when solving certain issues requires special knowledge in accounting;
- when the investigator has doubts about the correctness of the methods and methods used by the inspector and the conclusion of the inspection in determining abuse and commodity material wealth;

- when it is necessary to identify materially responsible persons and check 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 is carried out correctly and there are incorrect actions of the inspector.

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”**³. 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 civil, criminal and economic cases in view of the interests of 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 expretiza), consists of the following: **Court** is the process of consideration of cases brought on civil, criminal and economic (economic) issues.

Expertise is the inspection work carried out on the objects by specialists in some 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.

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

³ Sh.M. Mirziyoev "Appeal to the Supreme Assembly" January 24, 2020

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

The significance of the accounting expertise in determining the material damage caused to the economy and recovering the deficit is increasing along 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 judgment 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 is the subject of expertise - actual situations of criminal, civil and economic cases.

The 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 the Law of the Republic of Uzbekistan "On Forensic Expertise", "the decision of the investigator, prosecutor or the court or the decision of the court on the civil, economic and criminal cases pending in the court is the basis of the forensic expertise".

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

Conclusions and suggestions.

Forensic accounting expertise is not always appointed in criminal, civil and other cases. According to the Law of the Republic of Uzbekistan "On Forensic

Expertise", its appointment is provided only in cases where the investigator conducting the investigation of the observed criminal case finds that in-depth and high-level accounting knowledge is necessary for the high-quality and legal progress of the case, or in cases where expertise is required in the court ruling on the case pending in court. .

Of course, the investigator conducting the case may also have certain accounting knowledge and perform simple calculations himself or analyze the statements of the accused or witnesses during the investigation. However, according to the article of the Criminal Code of the Republic of Uzbekistan, the court, the investigator, in accordance with the procedure established by the 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. Expert opinion is one of these evidences.

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