

THE IMPORTANCE OF FORENSIC ACCOUNTING EXPERTISE IN THE FAIR RESOLUTION OF ACCOUNTING DISPUTES

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ABSTRACT

The article highlights the importance of forensic accounting expertise in ensuring the economic security of the country and its role in the fair resolution of economic disputes arising during investigations, investigations and trials. It also provides information on the reforms carried out in the development of forensic accounting expertise and institutions and organizations that carry out forensic accounting expertise.

Keywords: secret economy, white-collar crime, business accounting, bookkeeping, expert-accountant, forensic expertise, forensic economic expertise, forensic accounting expertise.

INTRODUCTION

The main goal of the large-scale reforms being carried out in our country is to make Uzbekistan one of the most advanced countries in the world by 2030. To achieve this goal, one of the most urgent tasks is to combat and prevent crimes in the economic sector, such as secret economy, corruption, looting of state and public property as well as other economic and official crimes that endanger the country's economic security. Because this type of crime has a negative impact on the country's economy and also leads to its derailment. In this regard, President Sh.M. Mirziyoev stated that "unless the "hidden economy" that seriously hinders our reforms is eliminated, neither healthy competition nor a favorable investment environment will be formed."

In fact, if we look at the statistics of crimes registered in recent years against the foundations of the economy, in the field of economic activity and against the functioning of administrative bodies in our country, their dynamics amounted to 33,959 in 2021, 30,736 in 2022 and 29,281 in 2023. Also, we can observe that the dynamics of embezzlement or robbery committed by convicted persons amounted to 3,883 in 2021, 5,891 in 2022, and 5,887 in 2023. This information in legal practice reinforces the need for specialized economic knowledge, including forensic accounting, as a means of proving the nature and amount of damage caused by a crime in the economic sphere, the time, place, nature of the crime and other causes and purposes of the crime .

MAIN PART

In our country, the scientific-theoretical foundations of forensic accounting expertise and directions of their development have been researched and explained in the scientific literature of advanced economists U.K.Qayimov, R.D.Dusmurov, D.R.Jalolova, H.A.Boqieva, Sh.M.Urozmatov, G.S.Jambakieva, A.A.Amonov.

In the context of accounting, disputes related to accounting between accounting subjects or with individuals, as well as various abuses related to accounting, robberies, economic crimes related to business and career are referred to forensic accounting expertise from the special

economic knowledge. Because the conclusion of the forensic accounting report is considered one of the main pieces of evidence in disputes between economic entities or individuals related to accounting, when economic crimes are committed, before investigations, investigations, preliminary investigations and court proceedings.

In general, forensic accounting examination is a procedural action aimed at determining the cases of civil, economic, criminal and administrative court cases, and consists of conducting forensic examinations and giving conclusions by an expert accountant based on special knowledge in the field of accounting. The purpose of the forensic accounting examination is to organize the accounting and financial statements of the accounting entity in order to give a conclusion based on the questions raised in the request of the decision of the official of the body conducting the investigation, the inquiry, the investigator, the prosecutor or the judge, the ruling of the court, the request of the lawyer. is to determine the correctness and reliability of economic activity.

In short, one of the main goals of forensic accounting expertise is to help achieve a fair verdict in civil, commercial, criminal and administrative court proceedings.

In recent years, a number of systematic measures for the development of forensic accounting expertise have been implemented in our country. In particular, in the Republic of Uzbekistan until 2019, the legislation stipulated that forensic accounting expertise should be conducted only in state forensic expertise institutions. That is, the forensic accounting expertise has been conducted in the forensic economic expertise department of the Khadicha Sulaymanova Republican Forensic Expertise Center under the Ministry of Justice of the Republic of Uzbekistan and its regional departments.

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As a result of the reforms carried out in this area, in 2019, the legal basis for the implementation of forensic expert activities by non-governmental organizations was created in order to rapidly develop forensic activity in our country and end the state monopoly in the field. As a result, non-governmental forensic organizations received the right to conduct 44 types of forensic expertise, including forensic accounting expertise.

– Also in the Decision of the President of the Republic of Uzbekistan dated January 17, 2019 No. PP-4125 “On measures for further improvement of forensic expert activities” has established a number of procedures:

– The Ministry of Justice of the Republic of Uzbekistan grants permission to establish non-governmental forensic organizations.

– Forensic expert organizations of non-governmental forensic expert organizations conduct retraining and advanced training courses on a paid basis in the Khadicha Sulaymanova Republican Forensic Expertise Center of the Ministry of Justice of the Republic of Uzbekistan;

- Issuance of a forensic expert certificate to persons who have completed retraining and advanced training in the field of forensic expert training, confirming their professional suitability and compliance with the qualification requirements for forensic experts;
- Entering information about persons who have received a certificate as a forensic expert into the unified register published on the official website of the Ministry of Justice of the Republic of Uzbekistan;
- a number of procedures are prescribed by the forensic expert of non-governmental forensic organizations to prevent forensic examination without obtaining a forensic certificate in the manner prescribed by the legislation, to carry out functions such as state forensic institutions when conducting forensic examination of non-governmental forensic organizations, to have the same right as them, to fulfill obligations and to be considered responsible.

Today, information about non-governmental forensic organizations and individuals who have received a certificate of forensic accounting competence is provided on the official website of the Ministry of Justice of the Republic of Uzbekistan on the page of the register of persons who have received a certificate of professional competence as a forensic expert.

The effectiveness of the forensic accounting expertise depends on how timely, correctly and qualitatively it is carried out. On the other hand, the knowledgeable expert-accountant who cancels the forensic accounting expertise requires advanced knowledge, experience and knowledge in his field. This requires the development of a new scientifically based approach to forensic accounting expertise in modern free market conditions.

CONCLUSION

In conclusion, we can say that today in our country the legal basis for the development of forensic accounting competence has been created. However, if we analyze the scientific research work on forensic accounting competence in our country, the scientific research work on forensic accounting competence in the field of business is not sufficiently researched. In the future, in order to further develop this area, it is necessary to conduct scientific research, put its results into practice and improve the methodology of forensic accounting expertise.

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