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FORENSIC ACCOUNTING AND FORENSIC ACCOUNTING PROFESSION

Adli Muhasebe ve Adli Muhasebecilik Mesleği

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ABSTRACT

It is known to everyone that there have been various developments in today's world recently. Today's globalizing world, which is the scene of technological innovation and invention every day and at every moment, faces risk factors such as new generation white-collar crimes, also known as cyber crimes. It is almost impossible to investigate these extremely complex new generation crimes, which are rapidly increasing, with old methods and techniques. The need for specialization and training in the fight against these crimes has increased compared to the past. As a matter of fact, these developments have led to the emergence of a new field, whose English name is "forensic accounting" and which translates as "forensic accounting" in Turkish, in many western countries, especially in the USA.

Unfortunately, "forensic accounting" and " forensic accounting profession", which have been used for many years in many western countries, have not received the attention they deserve in our country until today. Forensic accounting, which has widespread application in developed countries, refers to the use of accounting, auditing and research capabilities in forensic problems. The aim of these expert accountant studies carried out for the court and some other legal purposes is to build a bridge in the exchange of information between lawyers and accountants. In this context, the aim of the study is to provide information about the scope and characteristics of the forensic accounting and forensic accounting profession, which has not yet found a full field of application in our country. In accordance with this purpose, the main headings of the study are the emergence and definition of the concept of forensic accounting, the forensic accounting profession and its fields of activity, the characteristics of the forensic accountant, the principles of the forensic accounting profession, the forensic accounting process, forensic accounting profession training and becoming a member of the profession.

Keywords: Forensic accounting, forensic accountant, forensic accounting profession, trick inspector, fraud investigation, corruption, auditing

ÖZ

Günümüz dünyasında son dönemlerde çeşitli gelişmelerin yaşandığı herkes tarafından bilinmektedir. Teknolojik açıdan her gün ve her an bir yeniliğe ve buluşa sahne olan globalleşen günümüz dünyası, bilişim suçları olarak da anılan yeni nesil beyaz yaka suçları gibi risk unsurlarıyla karşı karşıyadır. Hızlı bir artış gösteren bu son derece karmaşık yeni nesil suçları artık eski yöntem ve tekniklerle soruşturmak hemen hemen imkansızdır. Bu suçlarla mücadelede uzmanlaşma ve eğitim ihtiyacı eskiye nazaran daha da artmıştır. Nitekim bu gelişmeler başta ABD olmak üzere pek çok batı ülkesinde İngilizce adı "forensic accounting" olan ve Türkçe'de "adli muhasebe" olarak karşılığını bulan yeni bir alanın ortaya çıkmasına neden olmuştur.

Pek çok batı ülkesinde uzun yıllardan beri kendisinden yararlanılan "adli muhasebe" ve "adli muhasebecilik mesleği" ne yazık ki Ülkemizde günümüze kadar hakettiği ilgiyi bulamamıştır. Gelişmiş ülkelerde yaygın uygulama alanı bulan adli muhasebe, adli sorunlarda muhasebeden, denetlemeden ve araştırma yeteneklerinden faydalanmayı ifade eder. Mahkeme ve diğer bazı hukuki amaçlar için yapılan bu uzman muhasebeci çalışmalarında amaç, avukatlar ve muhasebeciler arasındaki bilgi alışverişinde köprü kurmaktır. Bu kapsamda çalışmanın amacı, ülkemizde henüz tam anlamıyla uygulama alanı bulamayan adli muhasebe, adli muhasebecilik mesleğinin kapsamı ve özellikleri hakkında bilgi vermektir. Bu amaca uygun olarak çalışmada, adli muhasebe kavramının ortaya çıkışı ve tanımı, adli muhasebe mesleği ve faaliyet alanları, adli muhasebecinin özellikleri, adli muhasebecilik mesleği ilkeleri, adli muhasebe süreci, adli muhasebe mesleği eğitimi ve meslek mensubu olma ana başlıklarına yer verilmiştir.

Anahtar Kelimeler: Adli muhasebe, adli muhasebeci, adli muhasebecilik mesleği, hile denetçisi, dolandırıcılık soruşturması, yolsuzluk, denetim.

1. INTRODUCTION

Nowadays, when we live in the information society process, an innovation emerges every day, and developing technology and ease of access to all kinds of information can confront the society with an innovation and an unknown at any time. Therefore, institutions and organizations that are a part of society also face various risks in the face of these innovations and unknowns, and they try to keep up with the renewed and developing technology in order to be at the forefront in the struggle for survival.

With the creation of environments that eliminate space between countries, which are often tried to be expressed with concepts such as globalization and globalization in the literature, the emergence of crime and its elements has gained a new dimension, as in every field. This change, which occurred due to developments, also formed the basis for the birth of some new concepts. In particular, the use of computer technology and the emergence of many different and diverse on-line recording environments have provided many advantages for the IT sector, while also creating new areas for those who want to take advantage of this situation with malicious intent. These crimes, referred to as cybercrimes, are also included as "new generation white-collar crimes" in some sources (Manning, 2000:1; Aktaş and Kuloğlu, 2008:102). It is not possible to detect such crimes committed using advanced technical methods using old or well-known methods, and they are often insufficient. In order to reveal these crimes, more specialization and training is needed than currently, and the need for people who are specialized and trained in their fields and who can evaluate both the legal and accounting aspects of the issue has increased (Karacan, 2012:106).

In our study, another dimension of the subject in revealing such crimes, which can be briefly described as cybercrimes, is the field of law, which brings accounting and law together, and as a result, the concept called "forensic accounting" in foreign literature and found its equivalent in our country as "forensic accounting". has emerged.

In fact, this issue has started to come to the agenda in many European countries, especially the USA, since the early 80s, and attempts have been made to put it into practice, especially at the point of audit, by using accounting information. When the subject of forensic accounting or forensic accounting profession is examined, it would not be wrong to say that not much work has been brought to the agenda in our country and progress has not been made as much as European countries. In this study, the main goal was to inform the readers by introducing basic concepts about forensic accounting and explanations were made on the subject.

2. THE EMERGENCE OF THE FORENSIC ACCOUNTING CONCEPT, ITS DEFINITION AND ITS RELATIONSHIP WITH ACCOUNTING

Considering the situations that can be evaluated within the scope of forensic accounting in the historical process, it would not be wrong to say that it has a history of more than 5000 years. Namely, as we learn from various sources (Oberholzer, 2002:5; Çeliker, 2018:4; Boesche), in the years 3300-3500 BC, scribes in Mesopotamia and Egypt recorded commercial transactions on wet clay tablets, and these documents were placed in an outer tablet in the form of a thin clay envelope. . If there was any tampering with this external tablet, the case was subject to investigation. In Kautilya's Arthasastra, which is also known as the oldest scientific work on accounting concepts, approximately forty different types of embezzlement are mentioned and it is also emphasized that accountants should be punished for the crimes they have committed.

In the 1800s, it is evident that there were close relationships between lawyers and accountants, and it is known that many lawyers offered accounting services to their clients during this period. During this period, accountants also undertook expert witness duties in return for a fee (Crumbley, 2001:203; Oberholzer, 2002:2).

In the 1900s, studies on the subject gained momentum, various articles began to be written, and an increase in the number of legal regulations on the subject was observed. The first person to use the concept of "Forensic Accounting" was Maurice Peloubet (1892-1976), a partner in an accounting firm in New York, in his work titled "Forensic Accounting: Its Place in Today's Economy" in 1946 (Oberholzer, 2002:3).

Later, in the 1960s, the Royal Canadian Mounted Police (RCMP), the first specialized economic crime unit in Canada, was established, and the number of these units increased later. Thus, the need for accounting experience and expertise in the evaluation of economic crimes has increased (Aktaş and Kuloğlu, 2008:109). This situation continued throughout the 70s and 80s, and after these years, its importance increased in parallel with the rapid developments and changes in the IT sector and has survived to the present day.

The concepts of forensic accounting and accounting are often considered intertwined and together, and the close relationship between them is undeniable. Because most of the time, the information required for forensic accounting activities is obtained from accounting data and used in decision-making processes. In "forensic accounting", where the concepts of forensic and accounting are used together, the concept of forensic refers to the legal dimension of the subject, and the concept of accounting refers to the "account works" that arise as a result of commercial activities. Therefore, forensic accounting represents an intersection point at the decision-making point, where law and accounting work together on accounting matters resulting from commercial activities. Forensic accounting, which combines the legal system and the accounting system as a discipline, covers a comprehensive level of knowledge of the operations in the fields of finance, law and commerce and an understanding of the expert use of this level of knowledge to assist the decisions of judicial institutions (Karacan, 2012:107).

There are various definitions regarding forensic accounting in the literature. A few of these are given below.

Forensic accounting is "*a type of service that deals with the use of accounting, auditing and legal concepts, principles and techniques within the scope of an investigation in solving legal, financial and social problems*" (Rezaee et al., 1997:146).

Forensic accounting is "*the application of financial skills and investigative logic to unsolved problems within the scope of available evidence*" (Crumbley and Apostolou, 2002:15).

Forensic Accounting is "*the use of investigative techniques, integration with accounting and business skills, developing ideas and ideas for use in court testimony and by expert witnesses, solving complex financial riddles, investigating fraud, awarding damages, valuing businesses and resolving other financial controversies." It can be defined as "an approach" (Oberholzer, 2002:5), or it can also be defined as "a branch of science that tries to bring together crime-related financial information against people who commit economic crimes and present it in a way that can be accepted in court*" (Manning, 2000:1).

Forensic accounting is a branch of science in which accounting and commercial information is used to solve economic, social and legal problems with an investigative approach to the principles and rules of law (Aydın, 2018:11). As a different definition; Forensic accounting is a field where traditional accounting, psychology, statistics, criminology and law knowledge are applied to financial, social and legal problems that occur in the calculation of material damages, incorrect balance sheet declarations, bankruptcy and foreclosure transactions, and fraudulent transactions. According to this definition, it is underlined that forensic accounting is used to solve problems related to economic and financial issues by using information obtained from different branches of science (Çeliker, 2018: 3).

In recent years, there has been a widespread belief in academic circles that forensic accounting is about analyzing all aspects of the issue in order to reveal the facts in different legal problems by applying accounting methods and techniques, and presenting all the data obtained as a result of the investigation objectively in court. In other words, forensic accounting is defined as an accounting study performed in accordance with a special law in order to support specific legal claims. It is stated that forensic accounting and forensic accounting investigations generally include accounting information that can be used in the process of filing and supporting lawsuits regarding financial transactions and used to reach conclusions (Aktaş and Kuloğlu, 2008:104).

Despite the common belief expressed above, when the definitions are examined, it is seen that it is not correct to limit the subject of forensic accounting to only the issues that need to be clarified in the courts. On the contrary, what is meant by expressions such as *"..........an intuitive approach used in solving fraud investigation, determining damages, valuing businesses and other financial disputes*" in the definitions is that forensic accounting is not only a branch of accounting that deals with events in the courts, but also fraud in businesses, It is also related to revealing issues such as corruption (Karacan, 2012:108).

As can be seen, although there is no standard definition of the concept of forensic accounting, when the definitions made on forensic accounting are taken into consideration, the point where the definitions meet at a common point is stated as the intersection of law and financial issues (Gülten, 2010: 312). As can be understood from the definitions, forensic accounting is a type of service that allows obtaining accounting facts by using auditing methods and procedures for the purpose of solving legal problems, which generally have a financial aspect. The information obtained as a result of forensic accounting studies can be used in a court process, as well as in auditing the accounting movements of any business and taking the necessary measures (Karacan, 2012:108).

Finally, it would be appropriate to mention a few concepts used together with the concept of forensic accounting. Namely, when forensic accounting is mentioned, concepts such as forensic investigation, forensic audit, internal audit and external audit also come to our mind. Of course, these concepts are also related to forensic accounting, but the concept of forensic accounting is different from them. For example, while a forensic investigation may be an examination of a legal incident on a certain subject, specific sources related to the incident must be addressed, forensic accounting can obtain information from many different disciplines. It may require acquiring knowledge not only in the field of accounting, but also in medicine, engineering or other disciplines if necessary. This situation reveals the investigative identity of forensic accounting. Forensic accounting, in a sense, is "investigative-research-based accounting". It is also very different from the traditional auditing approach expected from forensic accounting. Forensic accounting is the investigation of an allegation, and forensic accountants are expected to provide evidence that clarifies the issue within a legal framework (Karacan, 2012:109).

3. FORENSIC ACCOUNTING PROFESSION AND FIELDS OF ACTIVITY

The concept of forensic accountant first emerged in the early 1800s with court decisions regarding commercial property that caused bankruptcy. Scandals in large companies in the 2000s revealed that the need for the forensic accounting profession has increased (Balcı, 2014: 6).

Recently, as a result of insufficient inspections in businesses, abuses and corruption within businesses have increased, as well as an increase in dispute cases in the courts. In society; The need for the forensic accounting profession has increased due to the increasing number of problems in the relations between individuals and institutions, the increase in the number of failed businesses, the inadequacy of the courts in financial and financial matters, and the lack of technical knowledge and experience required for the solution (Kızıl, Akman, Yılmaz, 2019: 62).

Forensic accountants are professionals who are competent in their field and have sufficient equipment to apply the branch of forensic accounting in a professional manner to generate income. Forensic accountants, in their work for courts and some legal purposes, bridge the gap between accountants and lawyers in terms of knowledge and approach events from a different perspective than the traditional auditing approach. Forensic accountants examine documents in detail to reach conclusions (Özdoğan,2019:116).

Forensic accountants support many people and organizations. Lawyers, police forces, insurance companies, banks, courts, commercial enterprises, government representatives and government-affiliated legal entities are the individuals and organizations that need forensic accounting (Pala, 2011:30).

Unlike independent accountants and auditors, forensic accountants, while practicing their profession, have knowledge of accounting, computer applications, law, finance, strategic planning, psychology, auditing, statistics, research techniques, crime science, security, human resources management, purchasing, risk management. They need to have more information on issues such as business management (Çeliker, 2018: 52; Özdoğan, 2019: 118). In order for the forensic accountant to fulfill his duty in the best way, he must examine the transactions and events with great care and conduct his research according to the objectives. Because forensic accountants are interested in the invisible parts of the events rather than the visible ones (Özdoğan, 2019:117).

As a result of the rapid changes and developments in the last thirty years, new technical concepts have emerged and as a natural result of this situation, more expert support has begun to be needed in every field. One of the areas affected by these changes and developments is undoubtedly the field of crime / fraud and the disciplines it is related to. Recently, different forms of crime and fraud have come to the fore compared to previous years, and the need for the knowledge of experts in accounting, auditing and law to clarify these issues has increased even more (Karacan, 2012:109).

Major company scandals, especially after the 1980s, led to a decrease in confidence in the financial statements presented, a review of existing regulations and the introduction of new regulations. These developments have directed attention to accountants and auditors in revealing the financial situations of companies and revealed the seriousness of their role. Efforts to prevent scandals have paved the way for the formation of an important professional field in developed countries, especially the USA. On July 30, 2002, the Sarbanes-Oxley Act, which was considered a turning point in restoring investors' trust in financial markets, corporate governance and financial reporting in America, was enacted by Senators Paul D. Sarbanes and Michael G.Oxley. With this law, it has been established that some of the services currently provided by auditing companies are within the scope of judicial services and therefore must be provided by a forensic accountant (Özkul and Pekdemir, 2009:60).

In order to meet this need, which arose due to the reasons mentioned above, a new profession in the field of accounting and auditing, which is translated into Turkish literature as "forensic accounting profession - forensic accountant", has come to the fore in many western countries, especially in the USA. Historically, company managers or shareholders only turned to forensic accountants when there was a possibility of fraud. Today, American businessmen are increasingly turning to forensic accountants as active fraud controllers (Pazarçeviren, 2005:2).

Generally, the term forensic accountant is used for the "Certified Public Accountant" (CPA) who performs "analysis, examination, investigation, auditing or questioning" in an organized manner in order to reach the truth and to reach an expert judgment based on this truth, and it covers the services offered by CPAs (Crumbley, 1995:25). However, generally speaking, a forensic accountant deals with the following issues (forensicaccounting.com, e.t.:27.09.2023; Pazarçeviren, 2005:2):

- Analysis of financial evidence,
- Developing software to help present and analyze financial evidence,
- Examining the findings in the form of reports, documents or documents,
- Providing support to legal proceedings by presenting visual evidence to support evidence at the hearing and testifying in court as an expert witness.

Within the scope of the above subjects, a forensic accountant is responsible for objection, receivables, arbitration, trusteeship, representation, closing of liquidation, recovery, merger, compensation, interpretation of contracts between the parties, all kinds of accounting-finance analysis systems, equity determination reports in disputes between individuals, companies and institutions. It is responsible for preparing and presenting objectively in line with generally accepted accounting principles. (kapitalymm.com, e.t.:27.09.2023).

In other words, a forensic accountant is a person who evaluates the real face of the events that caused these records, not the face value of the records, investigates the truth with a skeptical approach, supports his ideas with the evidence he finds and turns them into a report, and reveals beyond the numbers by using all kinds of communication and other skills (Karacan, 2012:110).

The most prominent factors affecting forensic accounting's emergence as a profession and its gradual transformation into a field of expertise can be listed as follows (Bozkurt, 2000a:56-57; Pazarçeviren, 2005:3):

- Commercial transactions are becoming increasingly complex thanks to technology that is renewed and developing every day,
- Individuals and institutions in society resort to courts at an increasing rate compared to previous times,
- The relations between individuals, institutions and the state in society create problems,
- Increasing corruption committed by employees in businesses and difficulties in detecting and preventing such corruption,
- Experiencing increasing numbers and large amounts of business failures,
- The increasing need for knowledge of experts on various issues related to the field of law, and especially the need for more expert support by lawyers and courts in the cases they encounter.

Depending on the factors most prominently listed above, society, the institutions that make up the society, businesses and other institutions have needed experts to support the solution of emerging problems, and the formation of the forensic accounting profession has come to the fore.

The increase in corruption, errors and frauds has brought the importance of the forensic accounting profession to the agenda once again. Recent events such as Enron, Worldcom, Adelphia and Xerox etc. Corporate scandals are examples of these. Of course, depending on the importance of the issue, countries and relevant professional organizations have started or accelerated their existing studies on these issues.

This profession has come to the fore in western countries, especially the USA, with the increase in corruption; It refers to a field consisting of accounting, auditing and research skills. Fraud auditing or investigative accounting, which is within the scope of the forensic accounting profession, requires managing large amounts of data and drawing meaningful conclusions based on these data (Özkul and Pektekin, 2009:59).

The most important institution that comes to the fore regarding fraud in accounting is the association of corruption investigation experts. Although there have been important scandals involving accounting fraud in Turkey in recent years, especially in banks, the accounting profession has not been affected, except for a few notable regulations (Çalıyurt, 2007:186).

In recent years, various legislative studies have been carried out by accounting-related parties in order for accountants and auditors to give more importance to the issue of fraud during their work. Organizations such as the Treadway Commission, the International Association of Accountants (IFAC), and the American Chamber of Certified Public Accountants (AICPA) can be listed as the main organizations that stand out in making international regulations on cheating and cheating training (Erol, 2008:233).

The main parties that may need a forensic accountant can be listed as follows (Pazarçeviren, 2005:4; forensicaccounting.com, e.t.:27.09.2023):

- Lawyers,
- Police forces,
- Insurance companies,
- Banks,
- Courts,
- Business world,
- Government representatives and legal entities affiliated with the government.

Forensic accounting profession, as stated above, refers to an interdisciplinary field that requires obtaining information from many disciplines. Thanks to this profession, accounting knowledge and the support of well-trained experts in this field are used in resolving cases that have been brought to justice. It can be said that the fields of activity of forensic accounting consist of three main points that are significantly related to the accounting that has been transferred to the judicial authorities or has not yet been transferred. These are (Aktaş and Kuloğlu, 2008:110-113; Pazarçeviren, 2005:4; Bozkurt, 2000a:57-60; Gülten, 2010:315; forensicaccounting.com, e.t.:27.09.2023):

- Fraud Auditing or Investigative Accounting (Administrative Support)
- Litigation Support (Legal Support),
- Expert Testimony (Expert Witness Testimony)

3.1. Fraud Auditing or Investigative Accounting (Administrative Support)

The underlying study of forensic accounting is the detection of corruption and fraud issues. In this regard, fraud and corruption investigations, both within the scope of ongoing investigations and by determining the precautions that businesses should take, constitute an important part of forensic accounting studies (Aydın, 2018:22).

Forensic accountants, with the work they have done, can be found in courts, etc. They can contribute to judicial institutions such as, as well as company management, in solving various problems.

Among the issues that forensic accounting will help judicial authorities/courts against fraud and corruption (Şahin,2019:13):

- To reveal suspected fraudulent transactions with evidence,
- Analyzing the current situation and making recommendations on what to do,
- Providing support in the recovery, protection and improvement of assets
- Coordinated work with experts in other fields related to the subject,
- Assisting in the recovery of assets through criminal prosecution or litigation,

topics such as can be listed.

Forensic accountants can assist management in possible criminal investigations. For example, when a top manager of a business suspects that one of his employees is corrupt, he can consult a forensic accountant and receive professional service from him (Bozkurt, 2000a:59). In addition, forensic accountants can assist the company management in problems that may arise due to errors that may arise in transactions, documents or records. Company management can also benefit from forensic accountants in determining whether there are possible administrative errors in penalties imposed on the company or in criminal cases filed by shareholders against the company (Karacan, 2012:112).

As a result of various studies, it has been revealed that there has been an increase in the number of crimes / frauds committed by business employees in recent years. It is noticeable that the top management or business employees are usually at the center of these crimes and frauds. As an example of these tricks (Bozkurt, 2000b:63-68),

- Cheats committed by business employees against their businesses,
- Crimes committed by white collar workers,
- Financial statement frauds committed by business executives to mislead business officials,
- Tricks related to investments,
- Commercial bribes and kickbacks,
- Fraud related to bank transactions,
- Fraud related to electronic fund transfers,
- Credit card frauds,
- Computer tricks,
- Cheats made via the Internet,

can be given.

As can be seen from the examples given above, the scope of fraudulent transactions has expanded greatly and the damages have reached significant levels. Detecting and preventing such frauds are tasks that require expertise. It is difficult to expect success in fighting fraud from accountants, independent auditors and internal auditors trained according to general standards. For this reason, a new type of profession was necessarily born. Those who fulfill this profession are called “Fraud Auditor”, “Forensic Accountant” or “Investigative Accountant” (Bozkurt, 2000a:59).

3.2. Litigation Support (Legal Support)

Litigation support or legal support, as can be understood from its expression, refers to the support service provided to the relevant judicial authorities or lawyers in the practice of the profession before a lawsuit or while the lawsuit is ongoing. More attention is paid to the economic dimension of the event. Calculating a financial loss resulting from a breach of a contract between the parties or any negligence or violation is an example of litigation support provided by a forensic accountant.

Issues that forensic accountants can assist with in terms of legal support:

- Presenting the necessary data and
- Analyzing the collected data

it can be gathered at two main points: (Crumbley, 1995:23).

In the process of presenting the necessary data, the activity of determining and presenting the data that lawyers will need in a legal transaction is relevant, sufficient and accurate. The analysis process includes evaluating the financial data to be presented to the court and helping lawyers interpret these findings.

In general, the litigation support that a forensic accountant will provide to lawyers in solving problems before or during the litigation phase covers the following issues (Elitaş, 2012:159.; forensicaccounting.com, e.t.:27.09.2023):

- Obtain necessary documentation to deny or support a claim,
- Examining documents to identify missing points and make a preliminary assessment of the situation, especially in areas where losses are involved,
- Participating in the review of findings that will facilitate understanding of the financial situation through the examination of evidence and notification of additional questions to be asked,
- Preparing for questions that may be encountered within the scope of preparation for the case,
- Before the litigation process begins, determining the claims regarding the accounting or finance issues related to the case and preparing defense against these determined claims,
- Providing information about the issue during the litigation phase,

- To examine the damage (compensation) claim report of the expert on the other side and to review the reports on the shortcomings or positive aspects of the current situation,
- Assisting in negotiations and discussions regarding the conclusion (waiver) of the case,
- Attending the hearing to hear the other party's witness and assisting in the "examination of one party's witness by the other party's lawyer".

The main themes of forensic accountants while providing the above-mentioned litigation support service can be listed as follows (Bozkurt, 2000a:58; Pazarçeviren, 2005:10; forensicaccounting.com, e.t.:27.09.2023):

- All kinds of corruption cases,
- Partnership or shareholder lawsuits,
- Cases regarding financial losses of businesses,
- Business valuations,
- Damage and loss estimates,
- Insurance disputes,
- Problems arising from agreements,
- Problems arising from patents, rights and trademarks,
- Separation or merger cases regarding businesses,
- Bankruptcy cases,
- Financial disputes related to divorces,
- Disputes arising due to professional negligence,
- Mediation and arbitration.

It is seen that forensic accountants are also asked for help in murder cases. By examining accounting records with intense effort to determine whether there is an attempt to hide or change fraudulent activity, the forensic accountant can sometimes reveal a motive for murder. Forensic accounting services can also be used for defense with equal value and effect. In these cases, the aim of the forensic accountant is to refute or neutralize the scenario presented or predicted to be presented by the plaintiff. The defense may assign the forensic accountant to develop a thesis contrary to the plaintiff's thesis in order to create a "rational doubt" in the eyes of the court (Aktaş and Kuloğlu, 2008:112).

3.3. Expert Testimony (Expert Witness Testimony)

In a case that is the subject of a lawsuit, both the plaintiff and defendant parties cannot be said to have expert knowledge, and the members of the judiciary assigned to solve this problem cannot be expected to be experts on every issue. Therefore, in order to make the right decision, the knowledge of experts on the subject is needed. A forensic accountant may also be asked to provide expert testimony, consultancy or arbitration from time to time. A forensic accountant may be requested to evaluate certain issues related to his field of expertise, reach a conclusion in accordance with the relevant legal legislation, and report this situation. Forensic accountants providing support on matters related to their fields of expertise by acting as expert witnesses is mostly on the agenda in courts. In courts, judges can appoint forensic accountants and benefit from their expert testimony in order to conduct a case in a healthy manner and conclude it with the right decision (Karacan, 2012:115).

A forensic accountant in court; He/she should give his expert opinion impartially, show the facts as they are, use precise expressions, not make assumptions, explain in a descriptive language that everyone can understand, and speak consistently in a certain order (Yücel, 2011:73-74). As an expert witness in court, the forensic accountant creates creative ideas that are devoid of emotions, in accordance with scientific methods, based on documents, and presents his report, in other words his expert opinion, to the judicial authorities, written in a clear, concise and simple language (Karacan, 2012:115).

Some of the duties of forensic accountants in their expert witness activities can be listed as follows (Bozkurt, 2000a:58; Pazarçeviren, 2005:9):

- To collect various data by conducting necessary research regarding the subject of the case,
- To reach a conclusion by evaluating this data,
- To express his opinion in an enlightening and instructive way to judges and lawyers in court.

4. Characteristics of a Forensic Accountant

Regarding forensic accounting, Robert R. Roche, a retired forensic accountant from the IRS (American Internal Revenue Service), said:

"*He is the person who does not accept the face value of the records but looks at their background, is suspicious about the documents, investigates the real intention, prepares an expert report, appears especially in cases where there is a possibility that someone is lying, and reveals the truth in detail by conducting very detailed interviews with individuals*."

Considering the definition (Pazarçeviren, 2005:10), it would not be wrong to say that forensic accountants must have certain characteristics that are different from normal accountants or auditors and have extensive knowledge on some subjects.

In addition to basic characteristics such as "P: Professionalism, I: Independence, O: Objectivity", which are important for all professional accountants and defined as PIO with its English initials (Aktaş and Kuloğlu, 2008:116), in general The personal characteristics that a forensic accountant should have are as follows (Bozkurt, 2000a:60; Pazarçeviren, 2005:10; Aydın, 2018:69.; forensicaccounting.com, e.t.:27.09.2023):

Forensic accountant should be curious and skeptical: A forensic accountant should be interested and curious about the developments related to his profession, act as if he were a detective when necessary, and with his professional skepticism feature, he should maintain his suspicions and investigate the veracity of every case he undertakes.

Forensic accountant must be persistent and resilient: The forensic accountant must not give up immediately due to the negativities he encounters, must insist on proving the case he defends, and must continue his investigations until the work he undertakes is completely completed.

Forensic accountant should be creative: In addition to the general principles and standards that forensic accountants must comply with, they should be as creative as possible. He must pay attention to details and reach a conclusion by evaluating these details when necessary.

Forensic accountant must have good analytical thinking and intuition skills: The forensic accountant must deeply examine each incident, both in general and in detail, on the spot. It should be taken into account that each event may have its own special circumstances. He/she must have good business intuition, have sound judgment, and have a clear, analytical and logical thinking in his/her decisions.

Forensic accountant must be successful in communicating and have a reliable personality: A forensic accountant must know how to listen carefully, be successful in written and verbal communication, and be able to establish human relations in a healthy way.

According to a definition made by Certified Public Accountants (CPA) in America, CPAs work honestly and adhere to professional boards;

- Approaches issues clearly and objectively,
- Turning complex information into critical information,
- They are professionals who foresee and create opportunities (İbiş, 2002:37).

In addition to the above-mentioned characteristics, in order for a forensic accountant to do his job well, he must be knowledgeable not only in the field of accounting but also in other disciplines. As stated before, forensic accounting is an interdisciplinary type of service. Based on this, a forensic accountant must also have knowledge in the following areas (Bozkurt, 2000a:59; Pazarçeviren, 2005:11.; Yücel, 2011:22-23; Özdoğan, 2019:118):

- Having intensive accounting knowledge, extensive knowledge of financial statements and the ability to perform detailed analysis,
- Having knowledge and experience about all types of cheating,
- Having the ability to understand the internal control systems of businesses and evaluate risks in the best way,
- Being an expert in computer applications and all necessary information systems,
- Having sufficient knowledge in the field of psychology,
- Having strong communication skills,
- Having knowledge about the company's human resources management, purchasing, risk management, strategic planning and management policies and the laws regulating these policies,
- Having knowledge such as auditing, statistics, research techniques, crime science, security,
- Knowledge of many laws such as the Criminal Code, Civil Code, Turkish Commercial Code, Tax Procedure Law, Code of Obligations, and other legal and financial issues,
- Also have knowledge about the legal system and court procedures.

In order for a forensic accountant who has the above-mentioned characteristics and knowledge in the listed areas to reach all these listed levels of knowledge (Aktaş and Kuloğlu, 2008:113),

- A good educational and training background, including continuing education in appropriate disciplines,
- Business administration, accounting and auditing experience gained in the public and private sectors,
- Good verbal and written communication skills,
- It is expected to have advanced social skills and the ability to work with team spirit when necessary.

Forensic accountants try to gain experience in order to improve themselves in their profession because information is generally obtained through experience. Every event they encounter means a new experience. As difficulties begin to occur in detecting corruption and abuse with developing technology, forensic accountants have to increase their knowledge and competencies.

5. PRINCIPLES OF FORENSIC ACCOUNTING PROFESSION

When we say principle in all professions, we mean the rules and procedures that the members of the relevant profession must comply with at a minimum level. These rules create a model for performing the profession in a trusting environment (Karacan, 2012:117).

Forensic accounting profession is, in general terms, an inquiry into accuracy and suitability, first of all, the quality and reliability of this activity itself must be questioned. In other words, there must be some predetermined determining criteria. These determining criteria direct us to determine and put forward a number of principles (Karacan, 2012:117).

In fact, forensic accounting means auditing in a sense. Therefore, when it is necessary to talk about the principles related to the forensic accounting profession, it will be necessary to talk about principles similar to auditing principles, or auditing standards[1] as they are called in the literature. Another issue that should be taken into consideration when creating forensic accounting profession principles is that the characteristics that forensic accountants should have actually play a role in determining these principles.

Principles regarding the forensic accounting profession;

1. General Principles,
2. Principles Regarding Obtaining Findings,
3. Principles Regarding the Evaluation of Findings

It can be subject to three basic classifications: Different principles will be included in each classification. The principles regarding the forensic accounting profession determine the general criteria for the profession to be performed in a higher quality and more reliable manner. These principles[2], briefly explained below, will of course be further developed day by day.

5.1. General Principles

General principles regarding forensic accounting profession focus on who will do the profession, rather than how it will be done. These principles, on the one hand, describe the forensic accountant, and on the other hand, indicate who should do this profession. As examples of these principles (as mentioned in Aktaş and Kuloğlu, 2008:117-118);

- Professional Training and Experience Principle,
- Principle of Independence and
- Principle of Professional Care and Attention

can be given.

Professional Training and Experience Principle

Forensic accounting profession should be done by a person or persons who have the necessary technical training and ability as an expert. The indicator of professional competence is the level of

1 More detailed explanations of auditing standards can be found in the relevant literature.
2 For more information on this subject see. Aktaş, H. ve Kuloğlu, G. (2008), "Adli Muhasebe ve Adli Muhasebecilik Mesleği", Muhasebe ve Denetime Bakış, Y: 8, Vol:25, May.

education. In order to do this profession, it is necessary to meet certain conditions such as having a good educational background in certain basic fields such as business, economics, finance and law, doing an internship with members of the profession for a certain period of time, and being successful in the exams held by professional chambers.

A successful forensic accountant should constantly renew and improve himself by continuing in-service training, seminars and course programs, and by following professional publications, considering that the professional education he has recently gained is not sufficient for the near future.

Forensic accounting investigations must be carried out expertly and professionally by people with the necessary professional training and experience.

Principle of Independence

Forensic accountants must think independently in all matters related to the forensic accounting profession. When making decisions within the scope of the forensic accounting profession, it is necessary to act independently without being influenced by any person, institution, organization or authority. Only when the forensic accountant takes into account all aspects of the issue in an independent and impartial manner, will he/she make quality and reliable decisions in a manner befitting the forensic accounting profession.

Independence means that the forensic accountant is independent from all institutions and organizations related to the event subject to forensic accounting and from the users of the report he prepares.

The principle of independence of the forensic accountant is a principle that should be carefully considered, as it should be seen as the main element in the quality and reliable performance of forensic accounting-related activities.

Principle of Professional Attention and Care

According to this principle, the forensic accountant must show the necessary care and attention both during the performance of the profession and during the preparation of the relevant report.

No matter how much professional training, knowledge and experience the forensic accountant has and how independent he is, if he does not show the care and meticulousness required by the profession in his work related to forensic accounting profession, a successful result cannot be achieved. It should not be overlooked that the success of the work done is measured by the quality of the forensic accounting work performed.

The minimum condition for whether the care and meticulousness required by the profession is shown during forensic accounting studies is to fully comply with the principles of forensic accounting profession at all stages of the forensic accounting process.

5.2. Principles Regarding Obtaining Findings

The principles regarding obtaining findings in forensic accounting profession focus on how the profession should be done and how it should be carried out. While doing his job, a good forensic accountant should examine all the details that may concern the subject, be able to separate the parts that may constitute integrity from each other like a detective, and support the findings obtained by evaluating all the events with evidence of sufficient quantity and quality. As examples of the principles regarding obtaining findings;

- Planning Principle,
- Integrity Principle and
- Evidence Collection Principle

can be given.

Planning Principle

Planning, which can be broadly expressed as determining the path to be followed to carry out a concrete activity, is also of great importance for the forensic accounting profession.

Planning studies related to forensic accounting profession is the activity of the forensic accountant deciding in advance what he will do, where, in what time, at what cost and with whose help he will do it in order to achieve his goals. These decisions made by the forensic accountant form the relevant plan.

The purpose of planning in forensic accounting profession is to divide the events subject to forensic accounting into smaller parts, find assistants if necessary, and determine areas of responsibility. Another purpose is to plan time for forensic accounting profession activities.

Integrity Principle

Forensic accounting profession is an interdisciplinary subject, as has been tried to be stated before. Therefore, when evaluating an event that is the subject of forensic accounting, every situation that may be a clue should be evaluated with a skeptical approach and all events that may affect the subject should be reviewed in their entirety. Each event should be considered as parts of a whole when necessary, and these parts should be combined to reach the whole, that is, the main situation. This is very important in terms of making the right decision.

The forensic accountant must review the reliability and integrity of accounting, management, computer systems, finance, operations, risk management (insurance) and security information and the reporting, description, measurement, analysis and evaluation statements on this information. Forensic accountants must examine the systems established to ensure policies, plans, procedures, laws and regulations that have a significant impact on operations. They must report their findings of noncompliance or noncompliance. The forensic accountant should review methods for preserving assets and, if possible, verify the physical existence of those assets. It should be reviewed and evaluated to determine what kind of risk management program these assets are protected with and whether risks are identified taking into account rational predictions. The forensic accountant must evaluate which assets have been used or are being used to determine whether rational predictions have been implemented adequately, effectively and economically by management. The forensic accountant must examine operations and programs to understand whether the results are compatible with the established goals and objectives (such as budgeting and strategic planning) and whether the operations and programs are carried out as planned (Aktaş and Kuloğlu, 2008:118-119).

Evidence Collection Principle

The principle of evidence collection includes collecting appropriate and sufficient evidence through physical examination, counting, verification, analytical examinations and similar evidence collection techniques before reaching a conclusion regarding the event subject to forensic accounting. The forensic accountant supports his conclusion with sufficient evidence in terms of quantity and quality. The quantity and quality of evidence varies depending on the event subject to forensic accounting. The work to be done by the forensic accountant is the determining factor regarding the adequacy of the evidence. If the forensic accountant has been able to express the situation he claimed or put forward in a way that does not create any contradiction, the evidence is considered sufficient.

When the forensic accounting profession is evaluated in terms of this principle, it is a process of collecting evidence and evaluating the evidence collected.

All kinds of information, documents and records can be used as evidence in forensic accounting profession. This evidence may be legal evidence used in law, or it may be different. In other words, the evidence may be legal evidence with absolute accuracy and without error, or it may be based on subjective judgments whose validity and accuracy can be proven by a forensic accountant.

5.3. Principles Regarding Evaluation of Findings

The principles regarding the evaluation of findings include the principles and regulations regarding the complete presentation of the forensic accountant's opinions and views. The main purpose of this principle is to ensure that the information needed by users regarding the event subject to forensic accounting is presented in a sufficiently clear and precise manner within a certain systematic framework.

The forensic accountant presents the results of his forensic accounting studies to information users as a written report. These reports prepared by the forensic accountant constitute the communication between the forensic accountant and information users. Therefore, reports prepared regarding forensic accounting studies should be written in a clear and concise manner, in a common language that all parties can derive the same meaning from, in accordance with the principle of public disclosure. As examples of principles regarding the evaluation of findings;

- Full Disclosure Policy and
- Opinion Policy

can be given.

Full Disclosure Policy

One of the important principles in forensic accountingprofession is the principle of full disclosure. This principle states that the information presented and revealed regarding the event subject to forensic accounting should be sufficient, clear and understandable to help the beneficiaries or institutions make the right decision.

According to this principle, the information prepared and presented by the forensic accountant should provide information users with valid, complete and objective information necessary for the decisions they will make. The forensic accountant is responsible to the relevant information users for ensuring that the information he presents reflects the facts and for the statements he makes. He continues his forensic accounting profession with this awareness of responsibility.

Opinion Policy

The principle of expressing an opinion includes making an evaluation about the event subject to forensic accounting, which is examined as a whole by the forensic accountant, and disclosing the conclusion reached about the event as a result of this evaluation as the opinion of the forensic accountant in a report and conveying it to the information users.

The forensic accountant uses all his professional knowledge and skills regarding the event that is the subject of forensic accounting, and complies with the principle of independence, prepares the results he reaches in a way that will benefit the information users and conveys them to the relevant parties. In short, within the framework of this principle, the forensic accountant converts the situations he has reached and the decision he has made regarding his forensic accounting studies into written form, in other words, into a report.

6. FORENSIC ACCOUNTING PROCESS

Transactions in the forensic accounting process; It varies depending on the subject of the case, how complex it is, what the evidence is and whether it is sufficient (Yücel, 2011:74). Every forensic accounting task is unique. For this reason, the approach to the case and the methods to be followed regarding forensic accounting will be specific to the subject. However, in general, the forensic accounting process includes the steps detailed below (Pazarçeviren, 2005:12-13.; Yücel, 2011:74.; forensicaccounting.com, e.t.:27.09.2023):

Meeting with the Client: Meeting with the client helps to understand the actors, problems and important events in the incident and guides the forensic accountant.

Conflict Detection: As soon as the parties appear, a conflict check, conflict detection should be carried out immediately.

Preliminary (Initial) Research: It is always useful to conduct preliminary research before making a detailed action plan. This preliminary research will form the basis for a better understanding of the problem and will serve as an example for making subsequent plans.

Preparation of an Action Plan: This plan ensures the best use of the data obtained by meeting with the customer and conducting preliminary research, the objectives and the methodology to be used to achieve the objectives.

Obtaining Correct Evidence: Based on the nature of the incident, identification of documents, economic data, assets, person or institution, and examination of evidence or expert reports regarding the occurrence of the incident are included in this scope.

Analyzing: Analysis depends on the nature of the incident but may include the following items:

- Calculation of financial loss,
- Summary of a large number of transactions,
- Following up the assets,
- Finding the present value by using discount rates,
- Utilizing computer-based applications such as ledger records, databases, and computer programs,
- Explaining the analysis using tables and graphs.

Preparation of the Report: Report; It can be prepared by dividing it into various sections according to the nature of the task, the scope of the research, the approach to be applied, and the boundaries of the findings or ideas. The report may also use tables and graphs, if necessary, to appropriately support and explain the findings.

7. FORENSIC ACCOUNTING PROFESSION EDUCATION AND BECOMING A PROFESSIONAL

As can be seen from our previous explanations, although a normal undergraduate education is required to become a forensic accountant, it would not be correct to say that only this education will be sufficient. Additional training is required to do forensic accountingprofession, and professional experience is of great importance. The subject is discussed below by giving examples from outside Turkey and then touching on what can be done regarding this issue in Turkey.

7.1. Examples from Outside Turkey

It has been emphasized before that experience as well as education is of great importance in forensic accounting profession. For example, in order to become a certified forensic accountant in the USA, the following stages must be passed (Bozkurt, 2000a:60-61):

- Undergraduate education,
- Two years of professional experience,
- To be successful in the exams of the "*Association of Certified Fraud Examiners (ACFE)*" operating in the USA.

ACFE, which is considered the most important among the institutions operating in the fields of forensic accounting and fraud auditing, provides widespread services and organizes training and seminars. In the professional exams of the institution, which has approximately 25,000 registered professionals,t here are four main sections (Bozkurt, 2000a:61):

- Financial transactions,
- Research,
- Legal elements and
- Crime science

As examples of other institutions that contribute to the profession and carry out various studies to ensure the standardization of the profession to a certain extent, in addition to ACFE,

- The Canadian Institute of Chartered Accountants-CICA
- The Chartered Accountants-CA
- National Association of Certified Fraud Examiners-CR-NACFE
- National Association of Forensic Accounting-NAFA

institutions such as these can be cited (Pazarçeviren, 2005:16-17).

Many of the experts who choose forensic accounting profession as a profession and do this job as professional forensic accountants have a professional certificate such as Certified Fraud Examiner (CFE) or Certified Public Accountant (CPA). Various institutions, organizations and universities, some of which are listed above, have stepped in to issue such certificates. For example, there are graduate programs at Florida Atlantic University that include courses on forensic accounting (Pazarçeviren, 2005:13 and 17; forensicaccounting.com, e.t.:27.09.2023).

7.2. Perspective on the Issue from Turkey's Perspective

The profession of forensic accounting finds its application when accounting and law issues confront each other. The most important reason for its worldwide demand is to meet accounting and auditing needs. The forensic accounting profession, which is still very new in Turkey, is a field that attracts the attention of accountants and academicians, especially because fraud and corruption cannot be prevented despite all international regulations. The forensic accounting profession can be described as a more advanced dimension of the independent auditing profession (Yücel, 2011:113).

With the rapidly increasing population and developing technology in Turkey, commercial transactions are becoming more complex day by day. For this reason, due to the increasing problems experienced by both individuals and institutions in their relations with the state, the "Independent Forensic Accounting Expertise Program" was put into operation by the Istanbul Chamber of Independent Accountants and Financial Advisors in 2009, Forensic Accounting Experts started to be trained and their accreditation studies are still continuing.

The concept of forensic accounting, which has just begun to be heard in Turkey, is discussed and examined in academic circles in related disciplines. However, forensic accounting procedures are carried out by a small number of fraud auditors with the necessary certificates, forensic accounting services of international auditing companies, forensic accounting managers of corporate companies, and those working in the field of forensic science. International auditing firms have forensic accounting services in their representative offices in Turkey and provide forensic accounting services to those who request service. According to research, there are mostly studies on fraud cases and legal audit bodies in Turkey (Akal, 2014:84-85).

In Turkey, the forensic accounting profession has not yet gained administrative and legal status. Since the number of studies on this subject is low, the professional groups that fulfill the duty of forensic accounting are; lawyers, notaries and accounting professionals appear as independent legal consultants acting on behalf of the public, such as mediators, conciliators and experts (Aydın, 2018:90).

Considering the current practices in Turkey, it is noteworthy that in cases where accounting and legal relations intersect, the issue is resolved through expert witness practice. Experts are also composed of professional persons appointed by the relevant judicial authority. However, the practice of expertise is not comprehensive enough to be equated with forensic accounting profession, and it is far from indicating people with the competencies we mentioned before. In practice, general criteria such as having done research on the relevant subject and having a certain level of education may be sufficient to become an expert witness. However, forensic accounting profession in the sense we have expressed in previous titles not only carries the general criteria, but also requires some additional special criteria. This is due to the fact that forensic accounting profession can be related not only to the field of accounting science but also to many other fields of science. When the issue is evaluated from this perspective, it would not be wrong to say that forensic accounting profession should be perceived as more comprehensive than expert witness practice (Karacan, 2012:124).

Considering that the subject is a new subject in Turkey and the lack of application examples as mentioned in the above headings, it should be taken into consideration as a branch of expertise within the scope of the accounting profession, instead of being brought to the agenda as a separate profession in the beginning, for this subject that needs development. It will enable the preparation of a more favorable environment. On the other hand, when the characteristics that a forensic accountant should have and the principles of forensic accounting profession in the previous titles are taken into consideration, it cannot be overlooked that forensic accounting is mostly related to the accounting profession at the beginning. Based on this, it is important to ensure that studies on forensic accounting and forensic accounting profession are established in the accounting profession from the beginning, in order to benefit from some of the currently available opportunities (Karacan, 2012:124).

Institutions with certain characteristics should be established in order to ensure the formation and development of the forensic accounting profession in Turkey, as in other European countries.

Organizations that make regulations that will define the forensic accounting profession in Turkey;

- Within the Ministry of Treasury and Finance; Financial Crime Investigation Board, Finance Inspection Board, General Directorate of Revenues, Revenue Administration, Revenue Controllership.
- Undersecretariat of Treasury Treasury Controller Board (www.adli-muhasebe.com e.t.:27.09.2023).
- The titles within the Banking Regulation and Supervision Agency carry out auditing activities by providing legal and IT support in the field of banking as Banks Sworn Auditors, Banking Experts, Banks Sworn Assistant Auditors, Banking Assistant Experts (www.bddk.org.tr e.t.:27.09.2023).
- Capital Markets Board carries out surveillance and inspections to protect the rights and benefits of capital market investors (savers) and to ensure that markets operate fairly and effectively. '(http://www.spk.gov.tr e.t.:27.09.2023).
- Istanbul Chamber of Independent Accountants and Financial Advisors Academy (www.adli-muhasebe.com e.t.:27.09.2023).

Courses on forensic accounting are included in the curricula of accounting, auditing and business administration programs at undergraduate, graduate and doctoral levels at universities. In addition, various certificate programs on forensic accounting are organized through professional organizations and university continuing education centers.

With the entry into force of the new Turkish Commercial Code;

- International Financial Reporting Standards,
- International Accounting Standards,
- International Auditing Standards,
- Basel II Risk Management Practices

It has created new needs in providing financial consultancy and especially auditing services. It would be appropriate for the development of the forensic accounting profession to be brought to the agenda by considering these needs within the framework of these needs and creating the necessary legal infrastructure.

Article 397 of the New Turkish Commercial Code states that the audit must be carried out in accordance with international auditing standards. Article 400 of the same law states that those *who can become auditors must be independent auditing organizations whose members are certified public accountants or independent accountants*. Based on this, various institutionalization models can be brought to the agenda to ensure the development of forensic accounting profession in Turkey. For example, within this framework, corporate consultancy or auditing organizations are established and among the members of these organizations,

- Those who are certified public accountants are subjected to an exam and those who pass this exam are also entitled to the title of forensic accountants and are given a certificate,
- Provided that they are not certified public accountants, but are professionals in the field of accounting or law, and are given the right to take the exam, taking into account their education level and provided that they have acquired a certain experience, those who are successful in the exam are given the title of forensic accountant and are given a certificate,
- Making arrangements to ensure the right to become forensic accountants and obtain certification without examination, provided that they have a certain level of education and have acquired a certain experience, taking into account their field of expertise,

Models such as these can be created and initial steps can be taken to develop them later. Thus, on the one hand, forensic accountants are determined according to certain, distinctive and selective criteria and predetermined standards, and on the other hand, the first steps are taken to create the legal basis that will allow the forensic accounting profession to be fulfilled and developed (Karacan, 2012:125).

In addition, within the framework of such a formation, sworn accounting, as a sub-specialty in the accounting profession, has taken its place alongside forensic accounting profession, independent accountant and financial consultancy, and has gained a place in the sharing of duties at the intersection of law and accounting (Karacan, 2012:126).

8. CONCLUSION AND RECOMMENDATIONS

The rapid change experienced due to technological developments in the 21st century, where we are experiencing the information society process, has manifested itself in the field of accounting, as in all professions. While new concepts have come to the fore in the accounting profession, on the other hand, old practices have begun to lose their validity day by day. As a natural result of this situation, the issue that accountants need to renew themselves has gained more importance today compared to previous times.

In this study, information is given about a new professional field that emerged as a result of these changes and developments and which can be considered new in terms of both literature and practice in Turkey and is often described as "forensic accounting or forensic accounting profession".

Crimes committed using a wide variety of technological powers that have recently emerged in business life and various segments of society have led to the emergence of the forensic accounting profession and a new professional field has emerged.

As in all developed countries, in Turkey, crimes committed using a wide variety of technological powers, depending on the developments in business life and various segments of society, have increased the need for this profession day by day. Minimizing damages has become a necessity.

Although the subject of forensic accounting or forensic accounting profession has a history of approximately 30-40 years in Europe, it has started to develop and gain momentum especially since the early 90s. When the subject is evaluated scientifically in Turkey, it is in a relatively new position. Institutions and organizations similar to those in Europe have not yet been established, and there are also inadequacies in terms of education. As the literature on forensic accounting becomes richer, the importance of the subject begins to be understood (Karacan, 2012:126).

In Turkey, the necessary systematic studies need to be carried out by addressing all aspects of the issue. Among the things that can be done at this point (Karacan, 2012:126):

- Determining the institutions and organizations that will have a say in the forensic accounting profession and the minimum standards that these institutions and organizations should have,
- Encouraging the establishment of institutions or organizations that can provide consultancy services on this subject and organize courses, seminars or various certificate programs, and providing some encouraging advantages in these areas,
- Conducting training activities including seminars and course programs attended by experts in their fields,
- Establishing postgraduate programs within the relevant institutions,
- Introducing courses on forensic accounting and forensic accounting profession into the cur-

ricula at universities, or including these subjects in the course content by mentioning case studies on these subjects in existing courses,

- Obtaining the support of relevant institutions regarding the issue and initiating studies on the creation of the legal framework,

can be sorted.

As a result, the need for the “forensic accounting profession” in Turkey, which is a profession that is very different from the current understanding of accounting and requires more expertise, is increasing day by day. Turkey, which is in the process of fully complying with International Financial Reporting Standards, has the necessary infrastructure and knowledge for this professional field. The profession of forensic accounting will both develop and gain the respect it deserves by establishing the necessary legal basis through institutions, organizations and boards that will include experts in their fields, and by being well organized within the framework of a systematic plan.

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