

THE EXTENT OF MEETING THE FORENSIC ACCOUNTING REQUIREMENTS IN COURTS: EVIDENCE FROM THE DEVELOPING COUNTRIES

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Abstract

How to cite this paper: Al Jundi, N. A. (2023). The extent of meeting the forensic accounting requirements in courts: Evidence from the developing countries. *Corporate & Business Strategy Review*, 4(1), 39–49. <https://doi.org/10.22495/cbsrv4i1art4>

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ISSN Online: 2708-4965

ISSN Print: 2708-9924

Received: 21.06.2022

Accepted: 20.01.2023

JEL Classification: D21, G3, G21

DOI: 10.22495/cbsrv4i1art4

This study aims to explore the extent of meeting the forensic accounting requirements in courts, using the aspects of the availability of financial data for forensic accountants, possessing the required practical, scientific skills by forensic accountants, and the existence of a legislative and organizational environment. The population of the study consists of 998 people and represents the employees of the Audit Bureau and the Integrity and Anti-Corruption Commission. The study sample consists of 130 people from these two bodies. The data was collected through a questionnaire. The study used a descriptive-analytical approach and Statistical Package for the Social Sciences (SPSS) software. The study concluded that the aspects of using forensic accounting in Jordanian courts, that are the availability of financial data for forensic accountants, possessing the required practical and scientific qualifications by forensic accountants, possessing the required skills by forensic accountants, and the existence of a legislative and organizational environment, are consistent with the conclusions of other studies (Alshurafat et al., 2021; Shbeilat & Alqatamin, 2022). The study recommends that the pertinent authorities encourage the Jordanian courts to use forensic accounting in resolving financial conflicts.

Keywords: Forensic Accounting, Jordanian Courts, Audit Bureau, Financial Conflicts, Anti-Corruption

Authors' individual contribution: The Author is responsible for all the contributions to the paper according to CRediT (Contributor Roles Taxonomy) standards.

Declaration of conflicting interests: The Author declares that there is no conflict of interest.

Acknowledgements: The Author would like to thank the Middle East University, Amman, Jordan for their substantial moral and financial support.

1. INTRODUCTION

The development and complexity of business operations lead to the prevalence of cheating and fraudulent acts in financial information. Thus, such prevalence led to the emergence of forensic

accounting, which aims to check the accuracy of financial records and statements and make sure that such records and statements are free from fraud and cheating and help in resolving financial conflicts using legal and legislations techniques (Singleton & Singleton, 2010).

Forensic accounting consists of two words — forensic and accounting. Accounting refers to recording financial operations that are related to operations and economic events comprehensively and systematically. It involves summarizing and analyzing financial operations while the term “forensic” refers to the use of forensic accounting for resolving judicial conflicts. Forensic accounting refers to the implementation of accounting concepts and standards that are embedded in legislation and codes. Such implementation aims at resolving conflicts of financial nature fairly.

Forensic accounting emerged in 1824. In the latter year, certificates in forensic accounting were found granted to accountants in Scotland. Those certificates are related to the procedures of arbitration and the engagement of accountants in resolving conflicts in courts. Then, forensic accounting emerged in the United States and the United Kingdom. The first book in the field of forensic accounting emerged in 1982 titled “Forensic Accounting: The Accountant as an Expert Witness” (Dykeman, 1982). In 1986, the American Institute of Legal Accountants issued a list that involves the litigation services provided by the accountant (Snyder & Clifton, 2011).

In many cases, judges ask the accountant to provide testimony as an expert witness to resolve financial conflicts, the accountant can do that if he possesses the required training and qualifications. As a consultant, the certified accountant can provide his opinion in cases to resolve conflicts. He can serve as an intermediate between both parties by being objective and unbiased. He can serve as an arbitrator in the cases heard by the courts to assist the judge in resolving them (Al-Kubaisi, 2011).

This study aims to analyze the extent of meeting the forensic accounting requirements needed for resolving financial conflicts by forensic accountants in Jordanian courts from the perspective of the employees working in control bodies in Jordan. These requirements include the availability of the financial data needed by forensic accountants for resolving financial conflicts fairly, possessing the required practical and scientific qualifications for resolving financial conflicts fairly by forensic accountants, possessing the required skills for resolving financial conflicts fairly by forensic accountants, and the presence of a legislative and organizational environment for resolving financial conflicts fairly.

Forensic accounting is deemed effective for detecting cheating and fraudulent acts in financial information. The increase in the number of corruption cases has caused a need for the auditing profession to increase the reliability of financial data information and to assist in resolving financial problems (Al-Henini & Salameh, 2018). Based on the above the problem of the study lies in the following main research question:

RQ1: Are the forensic accounting requirements to resolve financial conflicts exist in Jordanian courts from the perspective of the employees working in control bodies in Jordan?

The following research questions are derived from the main one:

RQ1a: Is the financial data needed by forensic accountants to resolve financial conflicts fairly available from the perspective of the employees working in control bodies in Jordan?

RQ1b: Do forensic accountants possess the required practical and scientific qualifications to resolve financial conflicts fairly from the perspective of the employees working in control bodies in Jordan?

RQ1c: Do forensic accountants possess the required skills to resolve financial conflicts fairly from the perspective of the employees working in control bodies in Jordan?

RQ1d: Is the legislative and organizational environment needed by forensic accountants to resolve financial conflicts fairly exist from the perspective of the employees working in control bodies in Jordan?

The theoretical contribution of the study is to emphasize the need for forensic accounting services to assist in resolving financial conflicts and practically to approve that the forensic accounting requirements are met in Jordanian courts from the perspective of the employees working in control bodies in Jordan.

The remainder of the paper is structured as follows. Section 2 reviews the relevant literature. Section 3 presents the research methodology. Section 4 provides the research results. Section 5 discusses the research results. Finally, Section 6 concludes the study.

2. LITERATURE REVIEW

2.1. Forensic accounting

Forensic accounting is defined as the use of accounting skills, auditing, finance, quantitative methods, certain areas of law, research, and investigative skills for collecting, analyzing, and evaluating evidence, and clarifying and communicating results (Gray, 2008). Blessing (2015) defines forensic accounting as the outcome resulting from the integration process between the skills of accountants and auditors in addition to verification skills. Jamil (2012) defines forensic accounting as a branch of accounting that identifies the obligations that are derived from the current or existent disputes between the parties involved in the conflict in the court. For many attorneys, retaining the services of forensic accountants has become an integral part of resolving their clients’ legal disputes, either before or during litigation. This need for forensic accountants in litigation matters is a result of financial issues that require specialized knowledge in multiple financial disciplines that a forensic accountant possesses. Attorneys can also use forensic accountants to assist in translating complex financial issues in a more understandable manner. Frequently, these financial issues are a key factor in the outcome of the lawsuit. In today’s computerized society, the attorney’s deployment of forensic accountants to inquire, identify, investigate, test, examine, analyze and interpret financial documents and data is required more than ever before (Warshavsky, 2022). The economic environment refers to a set of economic indicators such as inflation ratios, the strength of the economy, employment rates and economic growth, and the environment for practicing the profession, including the regulations and the legislation that regulate the duties and the rights of forensic accountants (Laupe et al., 2022; Shbeilat & Alqatamin, 2022). The study by Laupe et al. (2022) showed a negative influence of forensic accounting variables

on the level of disclosure of fraud. The study indicates that good forensic accounting practices by auditors can reduce the level of fraud disclosure and there is a negative effect of investigative audit variables on the level of disclosure of fraud.

Forensic accounting is defined as “a profession that focuses on implementing skills and abilities related to accounting, auditing, financial matters, quantitative accounts, sections of law and research, and investigative capabilities to collect, analyse and evaluate evidence, analyse and interpret results, and forensic accounting is practiced in the form of a certificate or consultation” (Al-Jalili, 2012, p. 15).

Based on the aforementioned information, forensic accounting is an application of knowledge in the fields of accounting and law to reach the truth and resolve the conflicts between the conflicting parties in the courts using accounting and analysis skills based on international accounting standards and investigative procedures.

Forensic accounting emerged in 1824 when it showed testimonies given in Scotland regarding the arbitration and the participation of accountants in courts in resolving disputes of a financial nature. After that, the demand for accountants to testify in a court that has jurisdiction emerged in the US and because of the phenomenon of tax evasion the US Revenue Service has developed many procedures and rules that regulate the work of forensic accounting. Then, the matter developed to rely on forensic accountants in order to detect fraud and money laundering (Ziegenfuss, 2003), then the American Institute of Certified Public Accountants identified a set of techniques that forensic accountants can use till the establishment of the American Council of Forensic Accountants in 1992, and special courses in forensic accounting are currently being taught in American and international universities after it became a branch of accounting science (Al-Jalili, 2012). The forensic accountant consists of the following elements (Shaaban, 2015).

The financial statements: They refer to the evidence that the forensic accountant relies on from the basic evidence when expressing his opinion on what is presented to him, and it includes collecting evidence and verifying the financial data (evidence) that have been collected. Then there is the process of evaluating this evidence so that the forensic accountant can express his opinion with objectivity and credibility. After that, the procedures are carried out by the forensic accountants for collecting data, evaluating the evidence, and data mining in the sense the forensic accountant searches in the data what serves the goal they seek to achieve.

The qualifications and training: It means that the forensic accountant should possess the required academic qualification and practical training in the fields of accounting, auditing, financial analysis, and information systems.

The required skills: These refer to the judicial investigation procedures, arbitration, thinking and communication skills, and a degree of intelligence and acumen in order to ensure that the forensic accountant can perform his expected roles.

The environmental and regulatory requirements: It means that the environment provides the systems, legislation, and regulatory procedures that enable the forensic accountant to carry out his duty, and it specifically includes laws and legislation issued by

the responsible authorities, which determine the relationship between individuals and the environment around them (Al-Madhaji, 2010), and the economic environment (Ahmad & Khudair, 2010).

2.2. The previous studies

Forensic accounting is a science dealing with the applications of accounting facts gathered through auditing methods and procedures to resolve legal problems. Forensic accounting is different from the old debit or credit accounting as it provides an accounting analysis that is suitable to the organization and will help in resolving the disputes that arise in the organization. Forensic accountants utilize accounting, auditing, and investigation skills while investigating. They are trained to look into disputes in several ways. They are often retained to analyze, interpret, summarize and present a complex idea in a manner that is understandable and probably supported by facts and figures. In addition, they are often involved in various activities such as investing and analyzing financial evidence, developing computerized applications exhibiting documents, and presenting the evidence obtained (Solanki, 2020). Shbeilat and Alqatamin, (2022) studied the challenges and forward-looking roles of forensic accounting in Jordan and concluded that auditors may provide non-audit services such as forensic accounting services, especially to the court as an expert witness. In Jordan, the courts benefit from the services of forensic accounting in facilitating the litigation process in financial fraud cases. As experts in the field of accounting and finance, forensic accountants help provide the court with evidence that proves those involved in financial crimes, and the study also concluded that the absence of an official professional body that acts as an umbrella for forensic accounting practitioners has led to the reluctance of many professionals to work as forensic accountants.

Forensic accounting refers to a strategic approach whereby financial data and non-financial information are gathered, monitored, studied, and analyzed for fraud prevention. Forensic accounting (the study of financial fraud) is a critical field for a couple of reasons. The first reason is to help law enforcement and regulatory agencies prevent financial crimes. Forensic accounting also helps lawyers prove financial crimes (Maurya, 2020). Alshurafat et al. (2021) examined the strengths and weaknesses of forensic accounting and its implication on socio-economic development and found that there are several avenues for the improvement of forensic accounting education and profession. First, enhance the professionalism level of forensic accounting by establishing ad-hoc forensic accounting associations. Second, maintain a high quality of forensic accounting services by controlling the entry to the profession. Third, enhance the quality of forensic accounting education through developing consistent education, which corresponds to the real work of forensic accounting. Fifth, elevate the research outputs that are relevant to forensic accounting by encouraging researchers to be engaged in this field and issuing new forensic accounting research journals. Finally, enhance the reputation of forensic accounting as a profession by increasing

public recognition for it through offering workshops that enhance public awareness of fraud and its consequences on society and how forensic accountants could help to deter the fraud risk.

Al-Hayali (2020) examined the availability of the requirements for applying forensic accounting in Jordanian courts. The population sample consists of all legal auditors. The research concluded the availability of financial data (evidence) for forensic accountants, the enjoyment of people assigned to the task, the possession of the necessary scientific and practical qualifications and skills by forensic accountants, and the existence of the regulatory and legislative environment for using the forensic accounting in Jordanian courts.

Shaaban's (2015) study aimed to demonstrate the availability of the elements of applying forensic accounting to discover cases of financial fraud in economic units in the Gaza Strip from the auditors' point of view. It was found that there is a demand for the profession of a forensic accountant in Gaza, and the availability of scientific and practical qualifications for financial accountants to carry out these tasks, in addition to developing his role with the necessary legal aspects to activate the forensic accounting and to bring it to better levels. Al-Kubaisi (2016) aimed to investigate the importance of judicial accountability in resolving disputes of financial nature and in a fair manner in Jordan, based on the two points of view of the judiciary and the judicial accountant. Al-Henini and Salama's (2018) study examined the role of forensic accounting in reducing financial fraud methods in Jordan from the point of view of Jordanian chartered accountants and concluded that there is an effective role for forensic accounting in reducing financial fraud methods in Jordan. The researchers recommend promoting awareness about the importance of educating accountants working in companies and the penalties they might be faced if they commit any theft, embezzlement, or fraud. Siam and Abdullah's (2019) study explored the impact of the application of forensic accounting techniques in revealing profit management practices in Jordanian public shareholding companies from the point of view of certified accountants. They aimed to identify the degree to which forensic accounting techniques are applied (computer-assisted auditing technology and data prospecting technology) by chartered accountants in Jordan. They aimed to identify the impact of its application in revealing and limiting profit management practices in Jordanian public shareholding companies. It was found the high application of forensic accounting techniques by chartered accountants in Jordan, and the high impact of the application of forensic accounting techniques in disclosing the practices of profit management and limitation in Jordanian public shareholding companies. The study recommends strengthening the practice of certified accountants in applying forensic accounting techniques and benefiting from them in the audit process. Yogi Prabowo's (2013) study aimed to identify the basic characteristics of forensic accountants to prepare a legal accountant specialized in forensic accounting. It found that the nature of forensic accounting requires an approach to the work of forensic accountants compared to ordinary accountants, as it is necessary

for the forensic accountant to be characterized by the necessary courage to stand on what is right, and the ability to withstand the pressures resulting from business, and the detection of fraud and investigation methods. The study recommends the development of forensic accountant skills, the development of human resources in the forensic accounting profession, and the development of curricula for the education and training of forensic accountants.

Blessing's (2015) research aimed at identifying forensic accounting techniques for reducing creative accounting practices. This study was conducted in Nigeria, and the study found that the techniques used by forensic accountants help reduce creative accounting. Most respondents believe that the emergence of forensic accountants helped restore confidence in the credibility of companies. The researcher adds that it is necessary to develop forensic accountants and train them in forensic accounting techniques to raise their performance efficiency.

Sule et al. (2019) study aimed to identify whether the use and application of forensic accounting had an impact on the detection of financial fraud in Nigeria. It was found that forensic accounting has a significant impact on the detection of financial fraud and recommended professional accounting bodies, such as the Institutes of Accountants Certified Public Accountants of Nigeria and the Association of National Accountants of Nigeria, with an interest in forensic accounting. That may help reduce financial fraud and related fraudulent activities in both public and private organizations in Nigeria. Sorunke's (2018) study aimed to know the effectiveness of investigation techniques in criminal accounting in corruption and criminal prosecution in Nigeria and concluded that there is an important and positive relationship between the adoption of investigation methods in criminal accounting on the part of judges and the successful prosecution of corruption cases in Nigeria. All anti-corruption agencies in Nigeria are criminally held accountable in all their corruption investigations so that they can come up with evidence that will be supportive of the corruption cases in courts.

2.3. The study hypotheses

Based on the above literature review the study developed the following hypothesis:

H1: The forensic accounting requirements to resolve financial conflicts fairly in Jordanian courts do not exist from the perspective of the employees working in control bodies in Jordan.

The following sub-hypotheses are derived from the main hypothesis:

H1a: The financial data needed by forensic accountants to resolve financial conflicts fairly is not available from the perspective of the employees working in control bodies in Jordan.

H1b: Forensic accountants do not possess the required practical and scientific qualifications to resolve financial conflicts fairly from the perspective of the employees working in control bodies in Jordan.

H1c: Forensic accountants do not possess the required skills to resolve financial conflicts fairly from the perspective of the employees working in control bodies in Jordan.

H1d: The legislative and organizational environment needed by forensic accountants to resolve financial conflicts fairly does not exist from the perspective of the employees working in control bodies in Jordan.

The study is distinguished from the previous studies because it is the first study that deals with the issue of forensic accounting in a Jordanian court from the perspective of the employees working in control bodies in Jordan.

3. DATA AND METHODOLOGY

3.1. The study variables

The following variables used in the study (Al-Hayali, 2020).

The dependent variable: The use of forensic accounting by Jordanian courts to resolve financial conflicts fairly from the perspective of the employees working in control bodies in Jordan. The courts, in general, need the assistance of financial experts to assist in solving the financial conflict or disputes fairly, those experts should

possess some skills and qualifications, and they need also a legislation and regulatory environment to perform their tasks.

The independent variables:

- *Availability of the financial data needed by forensic accountants to resolve financial conflicts fairly:* The data refers to the evidence that the forensic accountant relies on from the basic evidence when expressing his opinion on what is presented to him.

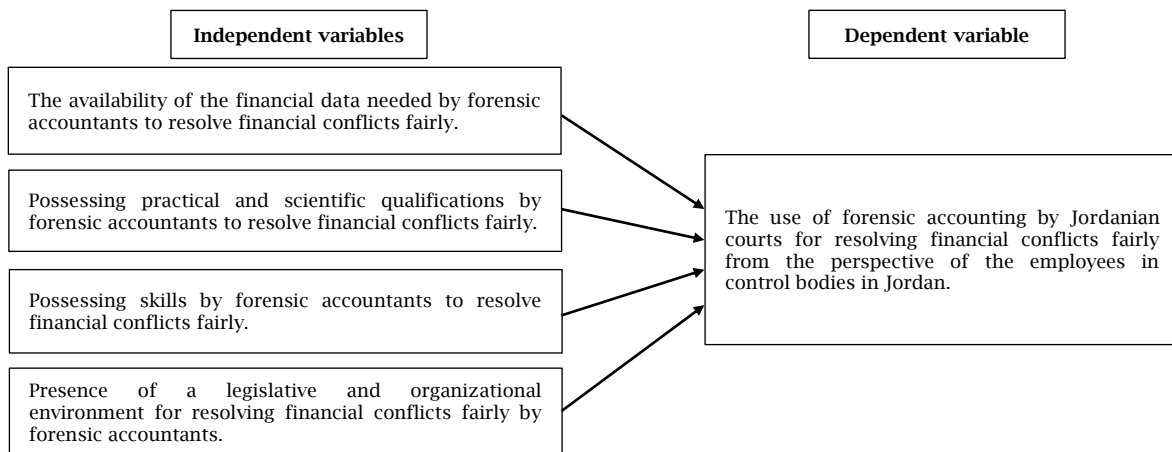
- *Possessing practical and scientific qualifications by forensic accountants to resolve financial conflicts fairly:* It includes the required academic qualification and practical training in the fields of accounting, auditing, financial analysis, and information systems.

- *Possessing skills by forensic accountants to resolve financial conflicts fairly:* These include judicial investigation procedures, arbitration, thinking, and communication skills.

- *Presence of a legislative and organizational environment for resolving financial conflicts fairly by forensic accountants:* The environment includes legislation and regulatory procedures that enable the forensic accountant to carry out his duty.

Figure 1 below represents the study model.

Figure 1. The study model



Source: Prepared by the researcher based on Al-Hayali's (2020) study.

3.2. The study procedures

The study went through the following procedures:

1) A questionnaire was designed that includes paragraphs related to the axes of forensic accounting and the extent of using it in the Jordanian courts.

2) The questionnaire was distributed to the study sample, and after its retrieval, the data were entered into the SPSS program for descriptive and analytical statistical analysis.

3) A descriptive analysis of the study data was conducted to identify the demographic characteristics and descriptive statistics such as mean and standard deviations for each paragraph and one of the study axes.

4) The study hypotheses were tested using a one-sample t-test.

5) Commenting on the results of data analysis and hypotheses testing and linking them to the results of previous studies and presenting some recommendations that can enhance the use of forensic accounting in courts.

3.3. The sources of data collection

For collecting its data, the study used secondary sources that are represented by theses, websites on the Internet, and other references. As for primary data sources, they were collected using a questionnaire that is designed for achieving the goals of the study. The following categories of impact were used based on the average responses:

- 1.00–2.33 degree of agreement with low impact.

- 2.34–3.67 degree of agreement with average impact.

- 3.68–5.00 degree of agreement with high impact.

3.4. Study sample and population

The population of the study consists of 521 Jordanian Audit Bureau auditors, and 478 employees of the Jordanian Integrity and Anti-Corruption Commission concerned with auditing and investigating crimes and financial irregularities. A purposive sample of auditors from the Audit

Bureau and Integrity and Anti-Corruption Commission investigators who have experience working with courts as prosecution witnesses in financial cases was selected. One hundred thirty (130) questionnaires were distributed and 116 questionnaires were retrieved thus; the recovery rate is approximately 89%. The questionnaire uses a Likert scale with a five-point of scale.

3.5. The study tool

A questionnaire was designed to collect data about the availability of forensic accounting dimensions in Jordanian courts. The previous studies related to the subject of the study were reviewed and used in developing a questionnaire and formulating its paragraphs after its preparation. It was presented to a number of arbitrators in order to test its suitability for data collection. The questionnaire consists of 2 parts and 24 paragraphs.

4. RESULTS

4.1. The sample characteristics

The results of the analysis showed that the respondents were distributed among all degrees of

scientific qualification, from diplomas to doctorates, and that the highest percentage of bachelor's holders was 43%, and the lowest percentage was for the Ph.D. category, which was 18%. The experience of the respondents ranged from one year to more than fifteen years, and the highest percentage was for those whose experience ranged between five and ten years. As for the distribution of the sample in terms of experience as a witness in the courts, the results of the analysis showed that their experiences ranged from one year to more than fifteen years, although the highest percentage was for those with experience ranging from five to ten years.

4.2. Analysis of the study axes paragraphs

The first axis: The forensic accounting requirements to resolve financial conflicts fairly in Jordanian courts exist from the perspective of the employees working in control bodies in Jordan.

Table 1 below shows the most important statistical measures for the paragraphs of the first axis.

Table 1. The means, standard deviations, and level of approval for the responses of the study sample to the variable of the availability of financial data for forensic accounting

No.	Item	Mean	Std. Dev.	Level
1	The forensic accountant relies on analytical procedures to resolve financial conflicts fairly.	3.8966	0.77324	High
2	The forensic accountant checks the effectiveness of the internal control system in resolving judicial conflicts fairly.	3.6738	0.71356	High
3	The forensic accountant reviews the correspondences to find the defect(s) if existent.	4.2221	0.63497	High
4	The forensic accountant carries out direct interviews with specific people to find evidence that contributes to resolving financial disputes.	3.8534	0.79405	High
5	The forensic accountant uses several statistical methods to make sure that the financial data is free from errors and essential deviations.	3.9224	0.83563	High
6	The forensic accountant uses accounting programs to retrieve financial data that helps to resolve financial conflicts.	3.8707	0.72867	High
7	The forensic accountant uses computer programs to find the required evidence for settling financial disputes.	3.7500	0.63073	High

Based on Table 1, the extent of availability of financial data for the forensic accountant is high. That is because the means of the axis paragraphs range between 3.6738-4.2221. The standard deviations range between 0.63073-0.83563. All the means are high. The mean of statement No. 3 is the highest and valued at 4.2221. The mean of statement No. 2 is the lowest and valued at 3.6738.

The second axis: Forensic accountants possess the required practical and scientific qualifications to

resolve financial conflicts fairly from the perspective of the employees working in control bodies in Jordan.

Table 2 presents the most significant statistical measures of the paragraphs of the second axis. It involves 6 items. The means and standard deviations are calculated and the levels of each item are shown below.

Table 2. The means, standard deviations, and the levels of the extent of possessing the required practical and scientific qualifications by forensic accountants for resolving financial conflicts fairly

No.	Item	Mean	Std. Dev.	Level
1	Forensic accountants have professional certificates for resolving conflicts.	3.8966	0.77324	High
2	Forensic accountants go through professional tests that enable them to practice their profession.	3.6689	0.58221	Moderate
3	Forensic accountants have adequate expertise for examining the control system.	4.1121	0.69497	High
4	Forensic accountants have much knowledge about international accounting standards, requirements, and guidelines for submitting the required evidence for supporting their opinion.	4.3633	0.79405	High
5	Forensic accountants have adequate auditing expertise in case of submitting an inconvincible report by the auditor in cases involving criminal conflicts.	3.9224	0.83563	High
6	Forensic accountant has much expertise in the field of forensic accounting. This expertise allows him to do tasks.	3.8707	0.72867	High

Based on Table 2, the extent of possessing the required practical and scientific qualifications by forensic accountants for resolving financial conflicts fairly is high. That is because the mean range is between 3.6689-4.3633. The standard deviation range is between 0.83563-0.58221. All the means are high. The mean of statement No. 4 is the highest and valued at 4.3633. The mean of statement No. 2 is the lowest and valued at 3.6689.

The third axis: Forensic accountants possess the required skills to resolve financial conflicts fairly from the perspective of the employees working in control bodies in Jordan.

Table 3 presents the most significant statistical measures of paragraphs of the third axis. It involves 6 items.

Table 3. The means, standard deviations, and the levels of the extent of possessing the required skills by forensic accountants for resolving financial conflicts fairly

No.	Item	Mean	Std. Dev.	Level
1	Forensic accountants have the required skills for checking electronic evidence in resolving conflicts.	3.7900	0.63073	High
2	Forensic accountants have the skills of analysing the facts systematically to provide a technical opinion free from bias.	3.8966	0.77324	High
3	Forensic accountants have the required investigation skills for providing accounting evidence for resolving financial conflicts.	3.9335	0.90356	High
4	Forensic accountants have the required skills in using computer programs for resolving electronic financial conflicts.	4.2513	0.69723	High
5	Forensic accountants have the required skills for analyzing the motives of the parties involved in the conflict.	3.8534	0.79405	High
6	Forensic accountants have the required skills for writing reports about the task assigned to them with submitting adequate legal evidence that supports the validity of their decisions.	3.9224	0.83563	High

Based on Table 3, the extent of possessing the required skills by forensic accountants for resolving financial conflicts fairly is high. That is because the mean range is between 3.7900-4.2513. The standard deviation range is between 0.90356-0.63073. The mean of statement No. 4 is the highest and valued at 4.2513. The mean of statement No. 1 is the lowest and valued at 3.7900.

The fourth axis: The legislative and

organizational environment needed by the forensic accountant to resolve the financial conflicts fairly from the perspective of the employees working in control bodies in Jordan.

Table 4 presents the most significant statistical measures of the paragraphs of the fourth axis. It involves 5 items. Means and standard deviations are calculated and levels of items are identified below.

Table 4. The means, standard deviations, and the levels of the existence of the legislative and organizational environment for resolving financial conflicts fairly by forensic accountants

No.	Item	Mean	Std. Dev.	Level
1	Forensic accountants work in an electronic business environment that requires using information technologies for resolving criminal conflicts.	3.8707	0.72867	High
2	Forensic accountants work in an environment that is characterized by fairness and integrity. This environment allows those accountants to resolve financial conflicts fairly.	3.7500	0.63073	High
3	Forensic accountants work in an environment that is characterized by cooperation and collaboration. They have access to the documents needed for getting accounting evidence and data to resolve financial conflicts fairly.	3.8966	0.77324	High
4	Forensic accountants work in an environment that has laws and legislations that protect private and public funds in a manner that achieves justice in criminal cases.	3.6638	0.75223	Moderate
5	The legal procedures of cases are clear and simple. They assist forensic accountants in resolving financial conflicts fairly.	3.8546	0.78996	High

Based on Table 4, the extent of the existence of a legislative and organizational environment is high. That is because the mean range is between 3.6638-3.8966. The standard deviation range is between 0.78996-0.63073. The mean of statement No. 3 is the highest and valued at 3.8966 while the mean of statement No. 4 is the lowest and valued at 3.6638.

4.3. Hypotheses testing

The study used a one-sample t-test to test the hypotheses. It is used to test the significance of the differences between the means of the attitudes and the default mean which is 3 (Sekaran & Bougie,

2017; Newbold et al., 2007). The default mean indicates that the attitude is neutral. If the means of the attitudes are greater than the default mean, it means that there are significant differences between them. That means that there is an effect of the independent on the dependent variable.

4.3.1. The main hypothesis testing

The main hypothesis is given below.

H1: The forensic accounting requirements to resolve financial conflicts fairly in Jordanian courts do not exist from the perspective of the employees working in control bodies in Jordan.

Table 5. The results of the one-sample t-test for testing the main hypothesis

Variable	Mean	Std. Dev.	Calculated t-value	Sig.
The use of forensic accounting by Jordanian courts for resolving financial conflicts fairly from the perspective of the employees in Control bodies in Jordan.	3.9011	0.58230	16.066	0.000*
Default mean	3			

Note: * The difference is statistically significant at the significance level of $\alpha \leq 0.05$.

Based on the results of the one-sample t-test, there are significant differences at the significance level of $\alpha \leq 0.05$ between the mean (3.9011) and the default mean (3). The overall standard deviation is 0.582. The calculated t-value is 16.066 which is statistically significant at the significance level of $\alpha \leq 0.05$. The significance value is 0.00. Thus, *H1* is rejected. This result is consistent with the result of Al-Hayali's (2020) and Shbeilat and Alqatamin's (2022) studies.

4.3.2. The first sub-hypothesis testing

The first sub-hypothesis is as follows:

H1a: The financial data needed by forensic accountants to resolve financial conflicts fairly is not available from the perspective of the employees working in control bodies in Jordan.

Table 6. The results of the one-sample t-test for testing the first sub-hypothesis

Variable	Mean	Std. Dev.	Calculated t-value	Sig.
The availability of financial data for forensic accountants for resolving financial conflicts fairly.	3.8841	0.61251	15.588	0.000*
Default mean	3			

Note: * The difference is statistically significant at the significance level of $\alpha \leq 0.05$.

Based on the results of the one-sample t-test, there is a significant difference at the significance level of $\alpha \leq 0.05$ between the mean (3.8841) and the default mean (3). The overall standard deviation is 0.6125, and the calculated t-value is 15.588 which is statistically significant at the significance level of $\alpha \leq 0.05$. The significance value is 0.00. Thus, *H1a* is rejected and the alternative hypothesis is accepted. This result is consistent with the result of Al-Hayali's (2020) study.

4.3.3 The second sub-hypothesis testing

The second sub-hypothesis is:

H1b: Forensic accountants do not possess the required practical and scientific qualifications to resolve financial conflicts fairly from the perspective of the employees working in control bodies in Jordan.

Table 7. The results of the one sample t-test for testing the second sub-hypothesis

Variable	Mean	Std. Dev.	Calculated t-value	Sig.
Possessing practical and scientific qualifications by forensic accountants to resolve financial conflicts fairly.	3.9723	0.56255	16.319	0.000*
Default mean	3			

Note: * The difference is statistically significant at the significance level of $\alpha \leq 0.05$.

Based on the results of the one-sample t-test, there are significant differences at the significance level of $\alpha \leq 0.05$ between the mean (3.972) and the default mean (3). The overall standard deviation is 0.56255. The calculated t-value is 16.319 which is statistically significant at the significance level of $\alpha \leq 0.05$. The significance value is 0.00. Thus, *H1b* is rejected and the alternative hypothesis is accepted. This result is consistent with the result of Alshurafat et al.'s (2021) research.

4.3.4 The third sub-hypothesis testing

The third sub-hypothesis is:

H1c: Forensic accountants do not possess the required skills to resolve financial conflicts fairly from the perspective of the employees working in control bodies in Jordan.

Table 8. The results of the one-sample t-test for testing the third sub-hypothesis

Variable	Mean	Std. Dev.	Calculated t-value	Sig.
Possessing skills by forensic accountants to resolve financial conflicts fairly.	3.9412	0.57532	15.816	0.000*
Default mean	3			

Note: * The difference is statistically significant at the significance level of $\alpha \leq 0.05$.

Based on the results of the one-sample t-test, there are significant differences at the significance level of $\alpha \leq 0.05$ between the mean (3.9412) and the default mean (3). The overall standard deviation is 0.575. The calculated t-value is 15.816 which is

statistically significant at the significance level of $\alpha \leq 0.05$. The significance value is 0.00. Thus, *H1c* is rejected and the alternative hypothesis is accepted. This result is consistent with the result of Al-Hayali's (2020) and Alshurafat et al.'s (2021) studies.

4.3.5 The fourth sub-hypothesis testing

The fourth sub-hypothesis is:

H1d: The legislative and organizational environment needed by forensic accountants to

resolve financial conflicts fairly does not exist from the perspective of the employees working in control bodies in Jordan.

Table 9. The results of the one-sample t-test for testing the fourth sub-hypothesis

<i>Variable</i>	<i>Mean</i>	<i>Std. Dev.</i>	<i>Calculated t-value</i>	<i>Sig.</i>
Presence of a legislative and organizational environment for resolving financial conflicts fairly by forensic accountants.	3.8071	0.63357	14.704	0.000*
Default mean	3			

Note: * The difference is statistically significant at the significance level of $\alpha \leq 0.05$.

Based on the results of the one-sample t-test, there are significant differences at the significance level of $\alpha \leq 0.05$ between the mean (3.8071) and the default mean (3). The overall standard deviation is 0.63357. The calculated t-value is 14.704 which is statistically significant at the significance level of $\alpha \leq 0.05$. The significance value is 0.000. Thus, *H1d* is rejected and the alternative hypothesis is accepted, this result is consistent with Alshurafat et al.'s (2021) study.

5. DISCUSSION

Based on the results of the statistical analysis and the hypotheses testing, the study finds that the forensic accounting requirements to assist in resolving the financial conflicts in Jordanian courts exist from the perspective of the employees working in control bodies in Jordan because the main hypothesis of the study is rejected with (0.000) significant level and the average of the respondents is 3.9011. All the sub-hypotheses are rejected as shown in the following points, and this result shows the use of forensic accounting by Jordanian courts to resolve financial conflicts. The financial data needed by forensic accountants to assist in resolving financial conflicts fairly is available from the perspective of the employees working in control bodies in Jordan. The mean of this axis paragraphs ranged 3.6738-4.2221, and *H1a* is rejected with a (0.000) significant level. This result shows that forensic accountants can obtain all the data they need to assist in resolving financial conflicts in Jordanian courts.

The required practical and scientific qualifications for resolving financial conflicts fairly are possessed by forensic accountants from the perspective of the employees working in control bodies in Jordan. The mean of this axis paragraphs ranged 3.6689-4.3633 and *H1b* is rejected with a (0.000) significant level, this result shows that the forensic accountant possessed the necessary qualification to assist in resolving financial conflicts in Jordanian courts. The required skills for resolving financial conflicts fairly are possessed by forensic accountants from the perspective of the employees working in control bodies in Jordan. The mean of this axis paragraphs ranged 3.7900-4.2513 and *H1c* is rejected with a (0.000) significant level. This result shows that the forensic accountant possessed the necessary skills to assist in resolving financial conflicts in Jordanian courts.

The required legislative and organizational environment for resolving financial conflicts fairly by forensic accountants exists in Jordanian courts. The mean of this axis paragraphs ranged

3.6638-3.8966 and *H1d* is rejected with a (0.000) significant level. This result shows that the legislative and organizational environment necessary for the forensic accountant to assist in resolving financial conflicts is available in Jordanian courts.

6. CONCLUSION

The study explored the attitudes of the employees working in control bodies in Jordan towards the extent of availability of forensic accounting requirements in Jordanian courts for resolving financial disputes fairly, and it concluded that forensic accounting is used in Jordanian courts because they need financial experts to resolve financial conflicts or disputes. Auditors (CPAs) perform this task in Jordan. The requirements, that are the availability of financial data for a forensic accountant, possessing the required practical and scientific qualifications by forensic accountants, possessing the required skills by forensic accountants, and the required legislative and organizational environment for resolving financial conflicts fairly by forensic accountants, that a forensic accountant needs to perform his duty properly, are available in Jordanian courts from the perspective of the employees working in control bodies in Jordan. This means that forensic accounting can be used widely by the Jordanian courts to assist in resolving financial conflicts. This conclusion is consistent with the findings of Al-Hayali's (2020), Alshurafat et al.'s (2021), Shbeilat and Alqatamin's (2022), as well as Solanki's (2020) studies.

The study addresses the scope and needs for forensic accounting and recommends encouraging the legislative authorities, courts, and professional bodies to broaden the use of forensic accounting by the Jordanian courts to resolve financial conflicts. The study has an important future implication because of the importance of providing requirements for using forensic accounting in courts to help in resolving financial disputes, especially in light of the technological development and cloud accounting, and the consequent multiplicity of financial fraud techniques in financial statements.

The main limitation of the forensic accounting profession in Jordan is the absence of a professional body interested in qualifying forensic accountants in the academic aspects, skills, and professional ethics, and this was the most important limitation for the study as well as it made the process of searching for the study sample and collecting data from them more difficult.

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APPENDIX. THE STUDY TERMS' DEFINITIONS

<i>Term</i>	<i>Definition</i>
Forensic accounting (FA)	It is a profession that combines financial expertise and investigative skills and works within a legal framework that provides sufficient evidence to control fraud, prove the current reality and predict future conflict, in order to combat criminal practices from a financial point of view, such as fraud and others, and to ensure the credibility of financial statements (Al-Hayali, 2020).
Practical and scientific qualifications of the forensic accountant	Provides accurate understanding and practical experience of the forensic accountant for financial data and the markets in which they operate, and the ability to analyze them. An accurate understanding of the legal elements related to fraud, in-depth knowledge of laws and legislation, litigation procedures, methods of detecting hidden assets, and the correct values of assets (Al-Hayali, 2020).
Financial data	They are the data and evidence related to all economic events that occur in the company and have a financial impact so that they can be measured, or expressed in a financial way, and in a manner that gives indications for making decisions to resolve disputes of a financial nature (Alimat, 2016).
Forensic accountant skills	These are the skills of applying advanced accounting sciences and auditing, in-depth knowledge, methods of investigation, and investigation procedures, the skill of systematic and systematic thinking and analysis to resolve conflicts, the skill of practicing the highest degree of professional skepticism when examining the audit program, and outstanding skills in oral and written communication and information technologies (Saad El-Din, 2010).
Regulatory and legislative environment	The existence of elements responsible for fulfilling all the requirements for practicing the profession and an environment of the application, creation, and issuance of regulations and legislation that regulate work in it (Ahmad & Khudair, 2010).
The Audit Bureau	The organization that is responsible for financial and managerial auditing for governmental agencies in Jordan (Audit Bureau Law No. (28) of 1952 and its amendments).
The Integrity and Anti-Corruption Commission	The commission that is responsible for improving the governance and transparency in all government agencies in Jordan (Integrity and Anti-Corruption Commission, 2013).
Control bodies in Jordan	For this study, these are both the Audit Bureau and the Integrity and Anti-Corruption Commission.