

## Identifying Judicial Accounting Review Techniques: Meta-Synthesis Technique<sup>1</sup>

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### INTRODUCTION

Forensic accounting is a specialized field that uses accounting skills to investigate fraud or embezzlement and analyze financial information suitable for use in a court of law. Over the years, forensic accounting has grown in importance since its inception, with emerging complexities in financial markets, globalization of business, and adoption of tax instruments. This profession uses a three-pronged approach of accounting, auditing, and investigative skills to detect fraud and assist with legal matters. Forensic auditors try to control a fraudulent situation before something untoward happens in the organization. In this regard, they are mostly hired when a company is suspected of fraud, embezzlement or theft. They are hired after

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raising suspicion. Even though forensic accounting is proactive in detecting and prosecuting fraud, professionals must be able to relate their accounting knowledge to legal issues. This is because forensic accountants are called upon to write or prepare expert reports and assist in civil and criminal investigations (Afriyi et al., 2022). In addition to conducting fraud investigations, forensic accountants also assist in depositions and testify as expert witnesses in court. Theories such as fraud concealment theory, holistic model theory, life cycle theory, and fraud deterrence theory provide insights into fraudulent activities among NGOs. This combination of theories can be described as a multi-paradigm approach with the aim of gaining deep insight into the research topic. The main goal of this research was to identify forensic accounting review techniques.

## **MATERIALS AND METHODS**

The research method of this study is qualitative, which was conducted using meta-composite methodology. Metasynthesis is one of the types of meta-study methods. The conclusion in meta-study includes four main parts "meta-theory, meta-method, meta-composition and meta-analysis. In this framework, the stages of the research are based on the seven-step hybrid method of Sandelovski and Barso (2007), which respectively consists of setting the research question, reviewing the texts in a systematic way, searching and selecting suitable articles, extracting article information, analyzing and synthesizing the findings. Research, quality control and presentation of findings have been done. Also, it is possible to validate the output of the metacombination method using the opinion of experts (Bench & Day); Therefore, 57 important forensic accounting review techniques identified in the fifth and sixth stages of this research were given in the form of a checklist to 15 experts, whose characteristics are as described in table (1) below, and their opinions were sought in this regard.

## **RESULTS AND DISCUSSION**

Among the identified and ranked techniques related to judicial accounting review, use of specialized software, review of theories of accounting, document review, ratio analysis, ratio analysis, searching and finding evidence related to a data set, systems analysis, quality control, review and route control and fraud investigation on the numerator and denominator have received the ranks from 1 to 10 respectively, this means that this technique is mostly used by forensic accountants; Therefore, the techniques that have received lower ranks, such as the techniques mentioned above, are more considered by forensic accountants.

## **CONCLUSION**

The purpose of this research was to use a hybrid approach to identify forensic accounting review techniques. For this purpose, the number of 6 dimensions and 36 main components and 57 sub-concepts were extracted from the texts of previous articles using meta-composite qualitative analysis, and the identified techniques were ranked using Shannon entropy analysis. The findings of the research show that among the identified and ranked techniques related to judicial accounting review, the use of specialized software, the review of TFL theories, document review, ratio analysis, ratio analysis, searching and finding evidence related to a data set, systems analysis, control The quality, review and control of the route and fraud investigation on the numerator and denominator have received the ranks from 1 to 10, respectively. This means that this technique is mostly used by forensic accountants. Therefore, the techniques that have received lower ranks, such as the techniques mentioned above, are more considered by forensic accountants. In fact, the findings of the research give credibility to the findings of McIntyre et al. (2014) and Mehta and Bhawani (2017). The findings are also supported by the findings of Ovidokun and Emmanuel (2016) and Nigrini (2020) who found that judicial audit involvement significantly increased the hope of preventing fraud risk globally.

These authors confirmed the fact that forensic audit has significantly prevented fraudulent activities in developed countries using their services.

**Keywords:** Forensic Accounting Review Techniques, Forensic Accounting, Meta-Synthesis Method.

**JEL Classification:** G28, M48, M55.

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