

# Comprehensive Pattern Identification and Analysis of Economic Crime Using Forensic Accounting Techniques<sup>1</sup>

Gholamreza Nabavi<sup>2</sup>, Seyyed Yusuf Ahadi Sarkani<sup>3</sup>, Ahmad Yagubnejad<sup>4</sup>,  
Seyedeh Atefeh Hosseini<sup>5</sup>

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## INTRODUCTION

One of the problems and challenges that many governments have faced in recent years is the increase in fraud, corruption, and economic crimes in both the public and private sectors, which has imposed significant costs on society and the government. These frauds, corruption, and economic crimes not only lead to the waste of substantial resources but also result in the erosion of public trust, economic issues, and a decline in investment. Preventive measures in this area are essential for creating economic security, preventing, identifying, detecting, and deterring financial and economic frauds, thereby ensuring the continuity and dynamism of financial health and discipline. These measures are also effective tools for encouraging investment and fostering the economic growth of countries in the future. It can be stated that one of the ways to reduce financial and economic crimes is through decisive action. The overall aim of this study is to develop and present a comprehensive model for identifying and analyzing economic crimes using forensic accounting techniques in Iran. In line with this objective, the questions raised in the study have been addressed.

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2. Ph.D. Student, Department of Accounting, Faculty of Management and Accounting, Firoozkuh Branch, Islamic Azad University, Firoozkuh, Iran. (gh\_nabavi@yahoo.com).

3. Associate Professor, Department Of Accounting, Firoozkooh Branch, Islamic Azad University, Firoozkooh, Iran. Corresponding Author. (ahadisarkani@gmail.com).

4. Assistant Professor, Department Of Accounting, Faculty of Economic and Accounting, Central Tehran Branch, Islamic Azad University, Tehran, Iran. (yaghoobacc@gmail.com).

5. Assistant Professor, Department Of Accounting, Firoozkooh Branch, Islamic Azad University, Firoozkooh, Iran. (Hosseini\_Accounting@Yahoo.Com).

Based on the interviews conducted in the research and the analysis of these interviews, the main research questions have been answered using the grounded theory method.

## **MATERIALS AND METHODS**

The method used in the present study is qualitative, beginning with a review of previous research in the field of economic crime using forensic accounting techniques for conducting preliminary studies. The research started with a review of the literature and theoretical foundations, followed by interviews with experts. Through the grounded theory approach, a comprehensive model for identifying and analyzing economic crimes using forensic accounting techniques is then presented. The interview method used in the present research is qualitative, with semi-structured interviews. In qualitative research, questions are designed, and the interviewee is allowed to express their thoughts freely, which the researcher then categorizes, analyzes, and interprets. The data analysis is conducted following the grounded theory method, involving three stages of coding. The first step involves finding conceptual categories within the data at an initial level of abstraction. The second step identifies the relationships between these categories, and the third step involves conceptualization through selective coding. The reason for using grounded theory is that it provides an inductive approach to creating integrated theories by deeply examining the internal and external aspects of the organization. Grounded theory analysis is exploratory and results in the presentation of a comprehensive model. Given the research objective, the snowball or chain sampling method was used for interviews. Snowball or chain sampling involves selecting participants who are interconnected and who can guide the researcher to other members of the same community. After conducting ten interviews with experts, the data reached saturation, and there was no need for additional interviews. Each interview lasted an average of 45 minutes. After gathering the insights of the experts, the research focused on identifying and analyzing economic crimes using forensic accounting techniques. Finally, a comprehensive model for identifying and analyzing economic crimes using forensic accounting techniques was presented. The experts selected for the interviews were chosen based on specific criteria. They included academic professionals in accounting, official forensic accountants, and certified public accountants who were members of the Iranian Association of Certified Public Accountants. All participants were male and had extensive familiarity with forensic accounting and economic crimes, having served as official forensic experts in criminal and civil courts.

## RESULTS AND DISCUSSION

The findings indicate that the most important causal factors include pressure groups, intervening conditions, lack of public oversight, and contextual factors such as openness to criminal opportunities. The strategies involve the application of forensic accounting techniques, and the outcomes are categorized and interpreted at the levels of financial statements and the economic market. The results of this study contribute significantly to the development of a comprehensive model for identifying and analyzing economic crimes using forensic accounting techniques, particularly in relation to the relevant stakeholders.

**Keywords:** Forensic Accounting, Prolongation of Proceedings, Forensic Accounting Techniques, Economic Crime, Grounded Theory.

**JEL Classification:** M41, M48, A12.

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