HE ROLE OF FORENSIC ACCOUNTING IN REDUCING TAX EVASIONT IN JORDAN

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Abstract - This study aimed to demonstrate the role of forensic accounting in reducing tax evasion. The study also aimed to identify whether there are statistically significant differences from the point of view of income tax assessors regarding the role of forensic accounting in reducing tax evasion The researchers used the descriptive approach and a questionnaire was prepared to collect information. The study was applied to income tax assessors in the governorates of the Kingdom, where (50) questionnaires were distributed to income tax assessors, and the recovery rate was 100% and the response rate was 100% . After analysis using the SPSS software, the study concluded that : There is a relationship between forensic accounting and demonstrating anceits role in reducing tax evasion with statistical signific.

Keywords - Forensic Accounting, Tax , Jordan

I. INTRODUCTION

The emergence and spread of the concept of forensic accounting is a recent matter , but the matter of applying it and linking accounting to the judiciary is a relatively old matter dating back many years ago, but under different concepts. Given the increase in the volume of business in the world, increased interest in forensic accounting was required and very important, especially as it was accompanied by the emergence of multiple methods of fraud, manipulation and fraud . accounting in general is toForensic provide correct and reliable data and information in a timely manner to its various beneficiaries. The objectives of forensic accounting in particular are to assist management and external parties in making decisions related to planning and using oversight. Which ultimately leads to achieving the facility's goals with the Thisrequired effectiveness and efficiency. was due to the lawsuit that was existing in the courts related to the beginnings of knowledge of forensic accounting in the year 1900 AD. Therefore, there was a need for accounting, and its first appearance in the United States and England was in the early year)1900 AD(due to the adoption of the federal income tax on it, which created an important reason for the existence of the forensic accountant . As for the United States of America, it developed a number of techniques used in forensic accounting .

Damage determination , antitrust , accounting, evaluation, general consulting, and analytics. Therefore, this study will attempt to demonstrate the importance and effectiveness of forensic accounting in reducing tax evasion in Hence, this researchJordanian companies . came to try to shed light on the importance of disclosing information related to forensic accounting in reducing tax evasion and financial reporting and revealing the factors that affect the level of Jalili-) Al. this disclosure , 2012 , p . 13 (Khalidi-and (Al , 2012 , pp . 29-30)

II. THE STUDY OBJECTIVES

This study aims primarily to demonstrate the impact of forensic accounting in reducing tax evasion in Jordanian companies. It also aims to establish an integrated relationship between forensic accounting and reducing tax evasion in Jordanian companies. This study is also concerned with providing useful recommendations and suggestions to Jordanian companies, regulatory authorities, and decision makers in forensic accounting to prevent companies from tax evasion. This study also aims to clarify the relationship between forensic accounting and reducing tax evasion.

III. THE STUDY HYPOTHESES

H01 There is no relationship between forensic accounting and its role in reducing tax evasion with statistical significance at a5% significance level .
H02 There is no relationship between tax evasion and the activation of criminal accounting mechanisms with statistical significance at the5% significance level .
H03 Tax Department employees do not have sufficient experience in the field of applying forensic accounting to reduce tax evasion with statistical significance at a5% significance level .
H04 The complexities of forensic accounting do not contribute to the spread of tax evasion with statistical significance at a5% significance level

The theoretical framework:
(The concept of forensic accounting
There are many definitions in the field of forensic accounting, the most important of which is that it provides the user with sufficient and specialized knowledge in this application or specific skills to find some evidence for his economic transactions) S., 2003, Jlshi , M .(It is known that it combines integration and unity within the skills of

investigation, accounting, and auditing to help Users carry out the analysis that forms the basis for finding solutions to resolve financial disputes once and for all) Srinvas , 2004 . (It is also known as a profession that works to combine financial experience, investigative skills, and work within important legal frameworks that help us provide sufficient proof to control fraud and ensureevidence and -the credibility of the financial statements. (Alalili, 2012 AD) , and it is not just an J accountant because it looks beyond numbers in dealing with reality, which requires depth analysis of the data of a -scientific and incase to then help in revealing the problems inherent in business and finance. It uses the law and investigative skills to be present in Courts to resolve disputes properly Fair) Weygandt et al 2012, pp. 304-305.

Based on the previous concepts, we conclude that forensic accounting includes

- It is a field that combines accounting ,forecasting , and legal knowledge, and the investigative skill of the researcher, which enables him to search for facts about allegations, disputes, claims, or the existence of many reported fraudulent operations to ensure the extent of their safety and the validity of their existence .
- Existence relationship Complementarity what between Accounting And review And document it to do With procedures Analysis Accountant Necessary To resolve Disputes In a way ultimate .
- Providing practical accounting methods to analyze and present problems related to fraudulent and fraudulent operations in a way that ensures the safety and satisfaction of the user by accepting them in courtrooms by ensuring the quality of service that the user definitely benefits from . There are many definitions of forensic accounting depending on the different viewpoints of researchers ..

Financial audit : During a financial audit ,external auditors aim to determine whether the information appearing in a set of financial statements reasonably gives ,in accordance with generally accepted accounting principles, a fair picture of the results of the entity's business and its financial position . These financial obligations are made after the deals are completed, and are made in accordance with auditing standards . It is based on examining and verifying financial ies on operations, where the auditor relexamining and evaluating an internal and dimensions of the audit process .

Forensic audit : The goal of a forensic audit is to evaluate the possibilities of fraud that will be detected or prevented in the company . This evaluation is usually done by reviewing the controls in place to prevent and detect fraud in transactions .commendations are also made to Reimplement a procedure to detect and prevent fraud. The forensic audit process is usually conducted on a proactive basis ,and the forensic audit, which is conducted after the fact, should not be confused with it that is binding on the financial audbusiness owners . The forensic audit process goes further than the financial audit as it focuses on what is behind these operations, that is, the actions and behaviors that led to those operations. The ternal forensic auditor looks at the incontrol system with a keen, even skeptical ,look from the perspective that how can the internal control system be an input? Or a

Objectives of forensic accounting

The services provided by forensic accounting may be required by all individuals, institutes organizations for the purpose of and business collecting financial evidence that is used in courts to settle disputes, support or refute claims for compensation for losses, and seek justice and fairness regarding the perpetrators of fraud for betraying trust and confidence Khalidi , 2012:41.()

Areas of forensic accounting

The areas of forensic accounting are as Din, 2010-Saad El) follows)

- Investigate fraud and manipulation in financial reports, provide appropriate evidence and report on that
- Examine and evaluate the internal control system and identify any distortions or weaknesses that are used in fraud and manipulation .
- Estimating facilities in the event of a dispute that requires studying some of the disputed items for several successive periods .

IV. THE STUDY METHODOLOGY

Multiple Curricula search Scientific And there Curriculum Historical that Cares about By studying date phenomena, and there Curriculum Experimental that Uses in Research Scientific And he rises on Procedure Experiments while The study used the method Descriptive Analytical where It was completed Return For studies Previous Arabic And foreign And it was done plural the information from during induction Studies Previous Related With the topic With a purpose editing Aspects the theory To study , where s Curriculum Descriptive Get on Requireinformation Enough And accurate To get to know on Role procedures Supervisory And information Accounting in limit from Evasion Tax , and on Upper Egypt Analytical It will be done Use The questionnaire To collect data around Questions the study And it will be done Distribute it on My destiny tax Income in Circles tax , And also in Offices Auditor the accounts , and accountants And analysis data The questionnaire according to Methods Statistics Occasion , and aims Curriculum Descriptive to plural information the theory around Theme the

study then the job on Analyze it With a picture Statistic .

V. THE STUDY POPULATION AND SAMPLE:

It is composed Community the study from My Governorates of destiny Tax in Circles tax in the Kingdom Jordanian .The research sample items were selected using a simple random sample method to obtain the study data, and 50 questionnaires were distributed, with the distribution including all levels shown in the research population. The retrieval rate was 100 %and was used in statistical analysis .used in This is amazing the study a tool The questionnaire prepared By returning to Studies And references Scientific Self Relevance With a topic the study As a tool plural data Private With this the study ,as Hikmet The questionnaire from before some Masters Accounting in the university ,to be the sure from Its ability on investigation Goals study And I took Their feedback Everyone In mind when Preparation existing The questionnaire And it has Show For the researcher from during Interviews And ion ,capacity The questionnaire on to arbitratget to know Role Procedures Supervisory And information Accounting in limit from Evasion Tax .

VI. TESTING THE STUDY HYPOTHESES

Cronbach's coefficient is used Alpha to ensure the stability of the study tool, as Cronbach's coefficient Alpha is a measure used to verify the reliability and validity of the questionnaire items It indicates the extent of reliability of the questionnaire answers , and its value must be more than 60% in order for the study tool to be accepted for analysis .

Test values Dependability Cronbach Alpha for questionnaire scales

Test value Cronbach alpha	**Number of questions**	**Measure name**
0.735	**6**	accounting and explaining its role in reducing tax .evasion
0.642	**7**	Activating forensic accountability mechanism .s
0.756	**6**	experience in the field of forensic accounting application .
0.679	**6**	The complexities of forensic .accounting

Table No 1

Table 1 shows test values Cronbach Alpha for the questionnaire scales , as the test is used to ensure the readiness of the study tool for statistical analysis. Studies indicate that the value of the test must exceed 60% in order for the scale to be considered credible and amenable to statistical analysis. The table indicates that the Cronbach Alpha value for forensic accounting and Its role in reducing tax evasion, which is0.735 , and activating criminal accounting mechanisms0.642 and sufficient experience in the field of applying forensic accounting0.756 and the complexities of forensic accounting 0.679 .

Description of the sample according to the gender variable Table (2) shows the number of males The number of females reached32 , with the percentage of males beinghigher than the percentage of females .

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	male	32	64.0	64.0	64.0
	feminine	18	36.0	36.0	100.0
	Total	50	100.0	100.0	

2 Table No

Description of the sample according to the academic qualification variable displays

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	diploma	18	36.0	36.0	36.0 _
	Bachelor's	27	54.0	54.0	90.0
	Master's	5	10.0	10.0	100.0
	Ph.D	0.0	0.0	0.0	100.0
	Total	50	100.0	100.0	

Table No.3

The educational level of the study sample members , including the s The number of number of diploma holderholders of bachelor’s degrees reached18 27 , while the number of master’s degree holders was5 and doctoral degree holderswere 0 .

Description of the sample according to the variable years of experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than5 years	17	34.0	34.0	34.0
	M N6-10 years	19	38.0	38.0	72.0
	From 11-15 _ years	5	10.0	10.0	82.0
	Over16 years old	9	18.0	18.0	100.0
Total		50	100.0	100.0	

Table No4

displays the years of job 4 Table No. experience for members of the study sample ,where the highest percentage wasfor those 10-whose experience ranged from 6years , reaching and the lowest percentage was for those whose experience was11-15 years , where it was10.0 . %

VII. DISCUSSING THE RESULTS

After completing the processing of the analysis questionnaire data using statistical software, the study concluded the following :

1. There is a relationship between forensic accounting and its role in reducing tax evasion with statistical significance at a significance level of 5% .
2. criminal accounting mechanisms with statistical significance at a5% significance level
3. The employees of the Tax Department have sufficient experience in the field of applying forensic accounting to reduce tax evasion with statistical significance at a significance level of 5% .
4. The complexities of forensic accounting contribute to the spread of tax evasion with statistical significance at a5% significance level

VIII. RECOMMENDATIONS

- The necessity of practicing forensic accounting to detect cases of tax evasion .
- The necessity of applying forensic accounting mechanisms to contribute to reducing evasion and reducing corporate the negative impact of tax evasion .
- Working to achieve tax justice and this reduces the phenomenon of tax evasion .
- It is necessary for universities to adopt forensic accounting in the educational program in order to contribute to reducing tax evasion .
- Requiring companies to provide true and correct data to prevent tax evasion .

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