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Study Of Objects During The Accounting Expertise In The Economic Entities Of The Public Sector.

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ABSTRACT

The aim of the work is to highlight some of the methodological features of the implementation of the research stage of accounting expertise of economic subjects of the public sector, focusing on the objects of study and the methods used. The authors presented the author's vision of the classification of a group of objects when conducting accounting expertise in the system of budgetary relations consisting of four elements. The relationship of the object of study with the environment in which the object is located is revealed, and the dependence of the research efficiency on the state of the object at the time of the expert study and the factors influencing the object is revealed. It was determined that the object of study in the accounting expertise in the public sector will vary depending on what the study will be directed to in conducting the accounting expertise. It was proposed to expand the group of methods for conducting accounting expertise through the addition of methods of expert assessments and forecast scenarios in order to prevent illegal actions with budgetary resources. In order to streamline the practical use of the proposed methods of conducting expert accounting research in the system of budgetary relations, the research stage of expert accounting work is presented as part of a specific list of expert works comprising ten elements.

Keywords: accounting expertise, system of budgetary relations, objects of accounting expertise, methods of accounting expertise, expert techniques.

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INTRODUCTION

As a science, accounting expertise has arisen as a result of the need to systematically influence illegal actions in the field of economics. Initially it was thought that the content of this science is research, as well as the development of theoretical and practical issues in the field of accounting, techniques for conducting audits, inventories and expertise (Alibekov, 2017).

In order to prevent and prevent economic offenses, expert accountants carry out scientific research aimed at resolving the questions posed to them. At its core, scientific research, including, in our opinion, expert and accounting research of objects in the public sector is a laborious process and consists of interrelated types of research - empirical (using observation data, experiment) and theoretical (improving the conceptual apparatus of science) (Goldstein and Kataev, 1999).

An analysis of the opinions and points of view of economists has shown, in our opinion, insufficient study of objects of accounting expertise of economic subjects of the public sector and the possible underestimation in this connection of the work of expert accountants. For example, in a number of European countries, prominent scientists are attracted as expert accountants, whose work is subsequently highly valued and accordingly paid.

MATERIAL AND METHODS

The methodological basis of this study is the scientific works of domestic and foreign scientists in the field of economics, the results of numerous studies on the identification of some methodological features of the implementation of the research stage of accounting expertise of economic entities in the public sector. The authors used empirical knowledge methods that served as a means of gathering scientific facts and were subjected to theoretical analysis. Some facts are analyzed, grouped. This work contains inductive and deductive methods, theoretical methods are used.

The study showed that the identification of methodological features in accounting expertise is impossible without disclosing the essence of such definitions as the object and method of accounting expertise.

To reveal the essence of the concept of an object, it is necessary to consider this definition simultaneously from two sides: scientific and practical. From a scientific point of view, these are categories of objects that have common properties, and from a practical point of view, this is a subject that is being studied (Kevorkova and Bakholdina, 2015). For effective and efficient expert research, it is necessary to choose the right object of research and group of applied methods and techniques.

RESULTS AND DISCUSSION

The study of scientific literature and the analysis of scientists' points of view on the subject matter of the accounting expertise of economic subjects showed the diversity and ambiguity of opinions. This diversity of opinions is presented in the table "Objects of accounting expertise of economic entities."

Table 1: Objects of accounting expertise of economic entities

E.R. Rossiyskaya, N.D. Eriashvili (2007)	"Accounting documents and reporting, organization resources, business processes, etc."
S.A. Zvyagin (2009)	"Primary and summary accounting documents containing factual data necessary for giving an opinion, information from acts of documentary audits, expert opinions of other specialties, testimony of the accused, witnesses and other materials of the case."
L.V. Kashirskaya (2013)	"The material evidence (equipment, materials) and documentary evidence (primary documents, accounting materials, accounting registers, reports), as well as materials of inspections (audit report, audit report) and the investigation (testimony, protocols)."
J.A. Kevorkov,	"A specific subject, coming to the examination of the expert (physical

	evidence)".
I.V. Bakholdina (2015)	"Accounting and non-accounting documents, evidence and other materials, and objects that are in the case under investigation, which are directly or indirectly related to the questions put to the examination".
J. O. Anyaduba(2013)	"The objects of forensic accounting include: assessing the damage caused by negligence of the auditor, establishing the fact of embezzlement and its volume, making decisions on initiating criminal proceedings; collecting evidence in criminal proceedings; and calculating the value of assets."
N.S.A.Syed(2005)	"The main object of forensic accounting is related to the financial aspects of the investigation, it includes all the necessary investigative knowledge and experience, for example, interrogation skills, knowledge of law and evidence, investigation skills and interpersonal skills."
E.A.Carmen(2016)	"The object is the study of actions, circumstances, situations of economic and financial activities of the subjects, aimed at the scientific determination of the correctness or incorrectness of business management, as well as the analysis of specific actions in management."
S. Raxim(2016)	"... ..In the number of important objects of accounting expertise in order to ensure safety, the following should be included: consideration of the consequences of the enterprise's activities, characterizing its level of danger or safety, conditions for organizing interaction between economic entities, accounting for income and expenses in accordance with their individual types, as well as policy and tactics to reduce risks, including through the insurance protection of the enterprise, as well as the impact of foreign investment on purchasing power ... "
N. Parpieva (2017)	"The most important areas for improving the financial activities of organizations are objects of a systematic and continuous financial analysis of their activities; this is working capital management in order to optimize financial condition; optimization of enterprise costs based on dividing them into variables and permanent ones ...".
Guido L. Geerts, William E. McCarthy (1999)	"Accounting systems for individual computerized modules — such as salaries, receivables and payables, the calculation of the cost of work, the order of entry and general registers — that is, everything that is traditionally the object"
M. Sheetz(2007)	"... the object is the business activity of the enterprise, which is usually displayed in data records (that is, the original data in records). The accounting expertise system categorizes the information into categories and then summarizes the data to make it easier for the end user to understand."
L.F. Alekseeva (2017)	"Primary or summary accounting documents containing factual data necessary for giving an opinion, information contained in acts of documentary checks, expert opinions, testimonies of the accused, witnesses, interrogation reports of the accused, witnesses, correspondence of officials, telephone messages, registered auditor's conclusions ".
E.Yu. Kozyrchikova (2007)	"Offenses related to the investigation of the facts of embezzlement and theft of inventory, cash, crimes committed through the distortion and falsification of financial statements."
T.V. Pashchenko (2012)	"The property of organizations, their obligations and business operations carried out by organizations in the course of their activities."
A.A. Belov, A.N. Belov (2004)	"Facts and phenomena of the financial and economic activities of a legal entity and an individual, as well as business operations reflected in accounting documents, balance sheets, statements, accounting registers, etc."

According to the table, one can unequivocally argue about the diversity of opinions of authors who believe that objects can be: organization's resources, business processes, primary and consolidated documents, information from acts of documentary audits, expert opinions, subject matter, as well as offenses related to investigating the facts of waste and theft of inventory and cash, etc. Thus, in the opinions of scientists, the object of study in accounting expertise varies depending on what will be subjected to accounting

expertise and what tasks will be assigned to an expert accountant. That is, in one case the authorized bodies can pay attention to individual facts and processes of economic life as an object, and in another case such objects may be documentary results of such facts and processes.

All studied objects of accounting expertise are in close relationship with the external environment, which has a direct impact on the change and movement of this object. The accountant expert needs to identify and focus on the study of all significant factors, since otherwise the study will be incomplete and unreliable.

We consider it necessary to give the following examples of the choice of objects of study: when conducting an expert study directly related to the operations of inventories, the objects can be: initially - acceptance of material values (quantitative and qualitative), then - internal movement within the organization and transfer from one material person to another, safety of material values assigned to materially responsible persons, compliance with the norms of expenses, damage to materials flaws, shortage of material assets or damage caused, primary accounting documentation, accounting of transactions with material assets and reporting of the organization (Rossiyskaya and Eriashvili, 2007).

In the economic activities of budgetary institutions in conducting research a special example is the expert study of calculations for pay. The audit of calculations for remuneration in budgetary institutions was considered in detail in the works of A.Ye. Suglobova (2008, 2009). In our opinion, this example is relevant for several reasons. First, the salary in the system of budgetary relations is not only a material means, but also an effective incentive for the performance of official duties. Secondly, in this area, control over targeted and effective spending of budgetary resources is relevant. Thus, the objects of expert research in this case are accounting (primary documents and accounting registers) and system documents (staffing, orders, orders, contracts, personal cards). L.V. Kashirskaya (2013) in his work records and system documents in this case refers to the sources of information and believes that expert research in this direction will help identify the inefficient, irrational use of budgetary funds.

Currently, there are several approaches to the classification of objects of accounting expertise, including with the allocation of the following classification criteria:

- type of information carrier (object - display, object - object);
- a place in the process of solving the task assigned to the expert-accountant (final (main) and intermediate (auxiliary) objects);
- amount of information (complete, partial, large, medium, small, micro-objects);
- the role of information carrier (investigated, comparative);
- the state of the object under investigation (normal, modified or partially modified), etc.

Similar systematization was adopted in legal practice.

The study of scientific literature has shown that individual authors in their approaches to the classification of objects (N.T. Belukha, E.S. Dubonos) group and at the same time divide objects according to the degree of complexity into simple and complex, into general and special. Modern scientists also classify objects for accounting expertise by various groups. Some types of classification groups of objects of accounting expertise are presented in the table "Types of classification groups of objects of accounting expertise in the works of modern scientists."

Commenting on these tables, it should be noted that S.A. Zvyagin (2009) in his works proposes to classify objects according to the needs of practice into four groups: basic, auxiliary, optional, and mixed. J.A. Kevorkova (2015), considers it necessary to apply the criterion "materiality" to the studied objects, E.R. Rossiyskaya and N.D. Eriashvili (2007) proposes taking into account the initial data and the presence of property (actual) when classifying objects of expertise.

There is also another idea about the object of expert accounting research as the result of the interaction of the accounting process and illegal activities. This concept is reflected in the works of V.G. Tanasevich and receives development in publications N.V. Bashirova, E.S. Lekhanova and others.

Table 2: Types of classification groups of objects of accounting expertise in the works of modern scientists

№	types of classification groups of objects of accounting expertise	author			
		S.A. Zvyagin (2009)	E.R. Rossiyskaya, N.D. Eriashvili (2007)	J.A. Kevorkov, I.V. Bakholdina (2015)	E.S. Dubonosov (2005)
1	the main	+			
2	auxiliary	+			
3	facultative	+			
4	mixed	+			
5	first group			+	
6	second group			+	
7	large group			+	
8	main object (documents)			+	
9	simple		+		
10	complicated		+		
11	are common				+
12	special				+

Careful scientific attention deserves an analysis of the definition of the object of accounting expertise in the economic subjects of the public sector. The study of the concept of the object of accounting expertise of budgetary institutions has a direct relationship with the purpose and subject of accounting expertise. L.V. Kashirskaya (2013), considering the concept of accounting expertise of budgetary institutions, is defined with such concepts as the purpose of the study (to establish compliance with the regulations of activities and the accounting of budgetary institutions) and the subject of the study (quality of previously implemented controls, facts of economic life, losses, damage).

The main objects of research in the public sector, in our opinion, are documents that will subsequently be official evidence of an action. At each stage of the accounting process, the execution of the relevant documents is supposed, i.e. in accordance with the law on accounting, all the facts of economic life conducted by an economic entity are documented using documents. E.R. Rossiyskaya, N.D. Eriashvili (2007) is understood as a document "written evidence, evidence of any action." However, the document will be evidence, i.e. to have legal force, only in the case of proper execution in accordance with regulatory requirements. Otherwise, the perfect facts of economic life are illegal and economically unfounded. So, for example, the correctness of filling out the requisites, the presence or absence of corrections, erasures in the text, falsification of documents is established through formal verification.

The basis of economic activity of subjects of the budgetary sphere, as objects of research, are accounting documents, which include: primary documents, which are compiled at the time of the business transaction or immediately after its completion, financial statements, accounting registers. At the same time, one should not forget about the system documents of budgetary organizations (civil law contracts, orders and orders, accounting policies of the institution, etc.). System documents, according to L.V. Kashira (2013) contain accounting and non-accounting information and form the basis of the activities of budgetary institutions.

At the same time, speaking of the economic entities of the public sector it is necessary to take into account that such entities are subject to planned and unscheduled inspections and audits in order to ensure the targeted, efficient use of funds (material, financial), prevention of theft and lack of funds, property (equipment, computer equipment, forms of strict accountability), which are acquired or allocated at the expense of budget funds. The result of such inspections is an act of financial and economic audit or inspection, which in turn may become the object of study.

Thus, we consider it expedient to group and at the same time divide the objects of accounting expertise of economic subjects of the public sector into four groups: property, documentary, materials of inspections and audits, procedural.

Documentary evidence must, in our opinion, be divided into directly documentary evidence and the facts of economic life, which are reflected in accounting documents and, consequently, have become objects of research.

Based on the analysis of existing positions and points of view in the economic literature, and also taking into account the needs of modern expert practice, we believe that the objects of accounting expertise should be classified into four groups (table "Groups of objects of accounting expertise in economic subjects of the public sector").

Table 3: Groups of objects of accounting expertise in the economic entities of the public sector

groups of objects				
property	documentaries		inspection and audit materials	procedural
	main			
funds and property of the economic entity of the public sector	primary documents, accounting (financial) statements, accounting registers	acts of inspections and audits of regulatory authorities, inventory materials	protocols of interrogations, seizures, expert opinions of other specialties	protocols of interrogations, seizures, expert opinions of other specialties

The first group of objects, which we called property, is the property of an economic entity. The considered objects have a common property - the real one. Another group of objects (documentary) together with the first group (property) forms the basis for expert accounting in the public sector.

For example, information obtained from materials of inspections, both of control bodies and inventories conducted by the economic entity of the budget sphere, can serve as a source for obtaining additional reference information. In the future, such information may receive the status of the main object of study from the provision of additional or reference.

Thus, the objects of accounting expertise are directly related to the subject of the study, which in turn can also be the subject of accounting expertise. Consequently, the objects of expert research in the system of budgetary relations can be: state (municipal) property; facts and phenomena of financial and economic activities of the subject of budgetary relations; offenses and abuses associated with embezzlement, embezzlement and misuse of wealth and money; unlawful acts committed with the help of distortion and falsification of the accounting (financial) statements of economic entities of the public sector.

All named objects are reflected in accounting documents, i.e. have a material basis - the document.

We believe that as a result of our research, the relationship of the object of study with the environment in which the object is located was revealed, and the dependence of the research efficiency on the state of the object at the time of the expert study and factors affecting the object was revealed. It was determined that the object of study in the accounting expertise in the public sector will vary depending on what the study will be directed to in conducting the accounting expertise.

Another methodical feature of expert research of economic subjects of the public sector is the choice of a method or group of methods. It is well known that not a single study, including an expert one, can do without the use of certain methods or a group of methods. According to G.Ya. Goldstein's choice of a method or group of methods is the choice of a tool for extracting material and a condition for achieving a goal (Goldstein and Kataev, 1999).

Scientists-economists method of research is understood: as a method of research; as a set of techniques; as a research process. In relation to expert accounting research, in our opinion, the essence of this concept is most fully revealed in the works of S.A. Zvyagin (2009), who believes that the method of accounting expertise is "combined in the process of expert accounting research techniques used with the help of special procedures when studying operations reflected in accounting and reporting."

The methods used in accounting expertise are conventionally divided into general and special. It is believed that for the implementation of effective expert research methods must be applied systematically. The use of general methods in accounting expertise, such as analysis, synthesis, deduction, induction, abstraction, analogy, etc. according to J.A. Kevorkova, I.V. Bakholdina (2015) have a direct connection with logic.

In their scientific studies, various authors propose to divide the methods of accounting expertise in more detail, which, in our opinion, is related to the applied nature of using these methods. In this regard, a number of authors propose certain methods of accounting expertise for use in practical activities (arithmetic testing, mutual verification of accounting registers, regulatory verification of business operations, analysis of the relationship of data reflected in the studied objects, economic analysis, etc.) for solving particular practical problems (Kevorkova and Bakholdina, 2015). Some authors suggest to distinguish special computational and analytical methods among expert accounting research methods (Rossiyskaya and Eriashvili, 2007).

Practice shows that when conducting expert work, the expert-accountant does not use the entire arsenal of methods, but only those methods (groups of methods) that allow:

- qualitatively examine the objects presented;
- systematize information about the environment of the object;
- factors affecting the object of study;
- answer the questions and draw conclusions.

The table "Comparative analysis of the authors' positions on the methods proposed for conducting expert accounting studies" presents the methods that are proposed by the authors for use in the process of conducting accounting expertise.

Table 4: Comparative analysis of the authors' positions on the methods proposed for expert accounting research

Methods proposed by the authors for accounting expertise	E.R. Rossiyskaya, N.D. Eriashvili (2007)	L.V. Kashirskaya (2013)	S.A. Zvyagin (2009)
documentary methods	+	+	+
calculated and analytical	+		+
method of synthesis and implementation of research results			+
analysis	+		+
synthesis	+		+
induction	+		+
deduction	+		+
analogy method	+		+
modeling	+		+
abstraction	+		+
concretization	+		+
system analysis	+		+
functional cost analysis	+		+
economic analysis	+		
formal verification		+	
regulatory verification		+	
arithmetic check		+	
counter check		+	

mutual control		+	
methods of chronological and comparative analysis		+	
document recovery method for documents		+	
reverse costing method		+	
calculated and analytical			+
segment			+
mechanical accuracy check		+	
scanning		+	
special check		+	
counter verification method		+	

Such a variety of positions and methods, in our opinion, does not lead to clarity of what methods the expert accountant should use when conducting research in various practical situations. Consequently, we consider it necessary to clarify and justify the methods that are acceptable for use by expert accountants in the system of budgetary relations.

It is traditionally considered that there are no specially developed methods for accounting expertise, especially for accounting expertise of budget institutions. In this regard, individual methods were borrowed from the system of accounting, economic analysis, auditing, as well as from the control and auditing practices and adapted for accounting expertise. Therefore, we consider it expedient to consider the methods of accounting expertise of subjects of the public sector not separately, but in a combination of groups of methods.

In modern expert practice of public institutions traditionally used common methods of documentary verification, which include: regulatory verification, arithmetic verification, formal verification, comparative analysis, reverse costing, chronological analysis, mutual control method, recovery of accounting data on documents.

Some scientists in order to improve the effectiveness of expert research suggest the use of a number of other methods. For example, it is proposed to pay attention to economic and statistical methods, which, according to S.A. Zvyagin (2009) should be used when obtaining contradictory and ambiguous results of expert studies, and for effective processing of expert information one should use the method of pairwise comparisons. On this issue L.V. Kashirskaya (2013) for budget institutions proposes, in addition to documentary verification methods, economic analysis methods (method of special calculated indicators, stereotypes method), expert assessment methods (Delphi method, morphological analysis, method of scenarios, individual and group expert surveys, method of collective generation of ideas) .

In connection with the specifics of conducting expert accounting work in the system of budgetary relations related to the study of the facts of irrational use of budgetary funds, we consider it expedient to expand the list of methods proposed for expert accounting research and supplement it with methods: summarizing, systematizing and implementing the results; processing expert information; expert assessments. The combination of the above traditional methods and the proposed methods of organizing and conducting research work is of great practical importance and in some expert situations requires the involvement of highly qualified expert accountants.

We also consider it necessary to pay special attention to the method of expert assessments. The essence of this method in relation to accounting expertise will be to predict the course of development of economic events and phenomena in the budget subject under study in the future with simultaneous assessment of them at the moment. Therefore, in expert practice it is possible to use the method of forecast scenarios, which in combination with the method of expert estimates can be used in situations when there is a need to predict the results of the use of budgetary resources. In such cases, the expert accountant will be given the opportunity to offer a forecast that will include several scenarios: optimistic, pessimistic and intermediate (probable, expected). In our opinion, this method can be compared with the process of hypothesizing, which is formulated to predict a phenomenon or action. To formulate conclusions, an expert

accountant needs various forms of searching for truth. There may be several hypotheses, but a necessary condition for their nomination is provability and possibility of research.

An analysis of the hypothesis and forecasting process shows that without deep professional knowledge, the expert accountant will not be able to put forward hypotheses and predict possible phenomena and actions. The process of making hypotheses is thoroughly described in the works of S.A. Zvyagin (2009) and is represented by several stages: hypothesis put forward (on the basis of the study of the object, the initial hypothesis is put forward); formulating a hypothesis (an experiment based on the results of a hypothesis); research (proof); clarification, approval and proof; presentation of the result of proof.

Thus, in order to streamline the practical use of the proposed methods of conducting expert accounting research in the system of budgetary relations, we consider it necessary to represent the research stage of expert accounting work as part of a specific list of expert works comprising ten elements:

- inspection and study of the presented objects;
- study of the influence of the environment on the desired objects;
- study of factors affecting the objects of expertise;
- study of the state of the object at the time of the study (for example, formal verification of the correctness of filling in the details, the presence or absence of corrections, etc.);
- study of the facts of economic life, carried out with the object of examination;
- selection of a method or group of methods, implementation of expert techniques;
- performing expert research procedures;
- putting forward an expert hypothesis;
- comparison of compliance or non-compliance with the rules of the regulatory nature of the facts of economic life
- forecasting the results of further use of the object of budgetary relations in order to prevent unlawful actions.

It should also be noted that the document as an object of study and the source of the evidence base must meet the requirements of reliability. An expert study of the facts of economic life, conducted with the object of examination and recorded in the relevant document, may reveal the absence of certain documentary information to obtain reliable expert results and to formulate conclusions. This can be done on the basis of the inspection and study of objects, the study of the influence of the external environment on the object, the study of the state of the object (qualitative and quantitative). In such cases, the expert is entitled to request additional information or to verify the submitted materials by other investigative actions (interrogations, notches) in order to form expert conclusions and make decisions.

In the course of researching objects, an expert accountant can verify compliance with or non-compliance with the rules of the normative nature of economic life facts, apply for an experiment based on a hypothesis, prove a hypothesis or subject it to adjustment in the research process, implement expert techniques, perform expert research procedures.

This study aims to highlight some of the methodological features of the implementation of the research stage of accounting expertise of economic subjects of the public sector. Attention is focused on the objects of study and methods used. The authors proposed the author's vision of the classification of groups of objects of research when conducting accounting expertise in the system of budgetary relations consisting of four elements. As a result of the collection and analysis of information, the relationship of the object of study with the environment in which the object is located was revealed, and the dependence of the research efficiency on the state of the object at the time of the expert study and factors affecting the object was revealed.

CONCLUSION

Thus, in the present work, we justifiably highlight some of the methodological features of the implementation of the research stage of accounting expertise of economic entities in the public sector, focusing on the objects of study and methods used. The author's vision of the classification of a group of objects of research during the accounting expertise in the system of budgetary relations consisting of four

elements is presented. The relationship of the object of study with the environment in which the object is located is revealed, and the dependence of the research efficiency on the state of the object at the time of the expert study and the factors influencing the object is revealed. It was proposed to expand the group of methods for conducting accounting expertise through the addition of methods of expert assessments and forecast scenarios in order to prevent illegal actions with budgetary resources. In order to streamline the practical use of the proposed methods of conducting expert accounting research in the system of budgetary relations, the research stage of expert accounting work is presented as part of a specific list of expert works comprising ten elements.

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