

## The Impact of Forensic Accounting Technique and Effective Internal Control on Creative Accounting

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### ABSTRACT

*This article aims to study the impact of forensic accounting techniques and effective internal control activities (creative accounting) and the necessary expertise for forensic accountants in diagnosing these creative accounting activities depending on the structural equation model. A survey question including 22 inquiries was prepared and distributed by Google Form to 83 accounting experts (auditors) in Iraq to achieve the research objectives by utilising Smart PLS. The researchers arrived at a set of findings after analysing the questionnaire's questions. The critical importance of most of these results is that forensic accounting techniques have negative consequences, according to this study, on creative accounting; on the other hand, the results of effective internal control were positive for creative accounting. These results offer suggestions, including deepening the field of creative accounting techniques and their impact on the environment of Iraqi companies and the techniques required to apply them through organising forums and educational practices that teach them the techniques and objectives of forensic accounting and prospecting for creative accounting and identifying its dimensions to be dealt with according to the requirements of the Iraqi environment.*

**Keywords:** Creative Accounting, Effective Internal Control, Forensic Accounting Techniques

### 1. INTRODUCTION

Creative accounting is defined by Khattab (2012) as the process of transitioning accounting information from its proper shape to the desired shapes that can be utilised to accomplish benefits to the organisation and its managerial staff, the disclosure of creative accounting information, the selective selection of substitute accounting rules, or the disregard of most of these fundamentals. Blazek, Durana, and Valaskova (2010) notes that creative accounting is used by any entity that does not fulfill the fundamental features of honest accounting. Nevertheless, since business owners didn't want to engage in unlawful acts, they were required to conceal their accountants' methods. Unfortunately, situations involving creative accounting have started to emerge in several firms. Additionally, Akpanuko and Umoren (2018) evaluated the degree to which innovation in accounting information has led to the financial suffering of businesses. Creative accounting could increase the frequency of firm financial distress, and it is apparent that it is an instrument for deceiving the public, shareholders, and investors and for pretending to report a profit in the most suitable practical way for an organisation.

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In industrialised economies, when such operations are tightly controlled and the bulk of financial operations are free of illicit practices and creative accounting, it has a detrimental influence on the business (Avnimelech, Zelekha & Sharabi, 2014). The dilemma of many creative accountings arises in both the government and business, and it is overseen by the organisation's inspectors. It is sufficient to state that auditor perform as employees of the business, implying that their impartiality cannot be safeguarded. As a result of this matter, audit firms were established, although the trouble of creative accounting remains to occur on a periodic scale (Chew, 2017). Moreover, in today's company climate, accounting specialists may have a good comprehension of accountability concerns.

Conventional accounting lacks contemporary approaches and technical knowledge that can assist accountants in recognising and handle creative accounting in any branch or company entity. As a result of its current ways, competent instructions and procedures, investigation and creative accounting treatment expertise, and with the laws of proofs, forensic accounting technique has received much interest (Karuti, 2020; Ohaka & Ordu, 2019). Therefore, the current study's sensitive stage is to discuss the matter of how to identify and prevent dishonesty and handle creative accounting matter in Iraq, using forensic accounting technique as a tool. In contrast, the use of forensic accounting technique in the identification and treat of creative accounting, primarily in Iraq, has received little attention. As a result, this absence has given a new avenue for study into the specified issue.

Interestingly, to handle this dilemma, the organisation's accounting professionals and controllers must have a solid and unambiguous grasp of how to manage illicit practices, mainly commercial operations and forensic accounting techniques. Accountants who can operate within the boundaries of forensic accounting for the discovery and supervision of creative accounting are in high demand in nearly all firms' sectors (Chew, 2017; Khattab, 2012).

In summary, there is a strong correlation between internal control and creative accounting in a corporation. A scam is always a challenging subject. Therefore, an effective internal control attempts to maintain the organisation's performance of organisational operations (Natasya et al., 2017). A complete, effective internal control establishing properly and observing an organisation's actions regularly is crucial in mitigating the risks and creative accounting in firm. Effective internal control is essential for discovering financial scam that poses a threat to the firm. Moreover, the effectiveness of internal control may at least reduce misuses-creative accounting organisational association (Handoyo & Bayunitri, 2021; Akpanuko & Umoren, 2018). The primary goal of this research is to determine and quantify how increased knowledge of forensic accounting technique, effective internal control and background may aid in the identification and prevention of creative accounting in Iraq.

## **2. LITERATURE REVIEW**

All misconduct and creative accounting have an impact on company progress as they appear all over the world, although not at the same degree. Like incomes and taxation rates, the amount of corruption and creative accounting changes from area to territory. Knowing and recognising the amount of local creative accounting is one of the many problems facing commercial enterprises operating in various locations (Chew, 2017). However, for commercial organisations, the boundary of creative accounting is not only to appraise it, and also to emphasis on its final influence on organisation potency. Therefore, the concept of creative accounting is currently undergoing robust debate in relevant research, therefore a business enterprise must grasp the amount of creative accounting and different elements connected with it to function successfully (Chew, 2017; Akpanuko & Umoren, 2018).

## 2.1 Creative Accounting

In this part, the roots and reasons for creative accounting are reviewed, and research focuses on creative accounting in Iraqi stock exchange-listed firms. The current research in the topic is then discussed, focusing on the most contemporary motivation to creative accounting.

Naser (2002) and Naser (1993) define creative accounting as the manipulation of accounting information by exploiting gaps in accounting procedures and selecting measuring and presentation procedures to transform financial information from what it ought to be what management would want to have reported. Structuring transactions to create the desired accounting outcomes per to firm's benefit instead of recording transactions impartially and uniformly. Creative accounting is a notion that can't be perfectly described. There is less mention of this topic in any accounting principles, rules, or processes. There are too many diverse causes and motives for its execution and too many intended outcomes. Cugova and Cug (2020) propose a very apt description for creative accounting; it is the notion that the accountants match the imagination of financiers who design innovative business models. Therefore, the creativity of accountants doesn't always support the achievement of valid goals; consequently, creative accounting has several meanings.

Accounting troubles that occur from "playing with numbers" result from dishonest financial reporting. Therefore, permitted restrictions exceed a genuine and unbiased accounting perspective (Drábková & Pech, 2022). In compliance with Popescu and Nişulescu (2014), the most prevalent fraud is the purposeful deletion, erasure, or recording of erroneous or fictitious figures. In addition, Falkner and Hiebl (2015) revealed multiple forms of scam hazards in small and midsize enterprises and assessed their significant influence on the business goals of these organisations.

In summary, creative accounting was described by Bhasin (2016) as a process that ostensibly adheres to the principles and rules of accounting, but in fact, it is in violation of these rules and standards to be compatible with the interests of the economic entity. The published studies demonstrate that firms employ creative accounting over various accounting systems, posing a significant challenge for auditors and other utilisers of accounting data. Furthermore, the world is aware of infamous global-impact factors that led to the collapse of enterprises, having a negative effect not only on creditors, shareholders, and workers but also on the economic. Therefore, several scholars (Paseková et al., 2019) have acknowledged the considerable impacts of creative accounting on organisations.

## 2.2 Forensic Accounting

The need for forensic accounting is becoming increasingly evident due to the developing global financial crises brought on by fraud and its cascading consequences on financial institutions globally (Akinbowale et al., 2020).

Forensic accounting is defined by the American Institute of Certified Public Accountants (AICPA) as the operation of a CPA's professional expertise and detective and preventive abilities to gather, analyse, and assess evidence, as well as assess and convey conclusions in a courtroom, or other judicial administration setting (Preber, 2014; Nigrini, 2020). According to Festus et al. (2020), forensic accounting is described as "the technique on the basis of the achievement of any fraud scrutiny through the compilation of financial statements following the finding that they're being tampered."

### 2.3 The Use of Forensic Accounting as A Technique in The Fight Against Fraud

Forensic accounting employs a variety of techniques to determine whether or not fraud has been committed, as well as the nature and breadth of the scam. These refer to the overall process of applying a factual technique to address a problem (Singleton & Singleton, 2010), such as computer-assisted auditing tools (Mohamed et al., 2019). Computer-related and statistical techniques (Dutta et al., 2017), and red flag recognition techniques (Zohrevand & Glässer, 2019). Prior research on the design and application of CAATs have been conducted (Kiliç, 2020, Mohamed et al., 2019). Forensic accounting methods can be used to assess suspected and crooked activity as well as uncovers fraudulent transactions. Many implementations, such as the Computerised Aided Audit Technique (CAAT), can be used to identify and prevent data theft using modern electronic tools and technology. In contrast, the character and tactics of fraudsters evolve on a daily basis; therefore, the demand for forensic accounting is increasing in nearly any financial system, particularly in emerging countries (Iqbal & Aslam, 2020). Therefore, computer-related and statistical techniques have become more important to very many companies in recent years. This demonstrates how a sub network built with Global Internet software, specifically a localised or limited telecommunications infrastructure skill, as well as statistical techniques, have become crucial parts of the corporate world (Mohamed, Muhayyidin & Rozzani, 2019). Consequently, forensic accounting makes extensive use of technology and statistical programs. There are several types of software, including a) Bedford's Law; b) Zipf's Law; c) analysis of the ratio; and d) data mining.

Computer-related and statistical approaches are widely employed in software applications and play an important role. And In the framework of computer-related and statistical approaches, as the networking context becomes increasingly complex, new constraints on data processing usage are imposed. These additional criteria can be accommodated by computer-assisted and statistical approaches, which can better organise data. It can assist the advancement of other innovations while improving work efficiency. This section describes the advantages of computer-related and statistical approaches in software application from a computer-related and statistical techniques perspective (Zhou, 2020).

Moreover, Red flags can be used as a warning sign in the case of a scam. When the fraudster commits the crime, the signs of the fraud stay intact, much like proof at a felony scene. Red flags are classes of warning indicators that can be represented in a variety of ways, such as false financial reporting, weak areas in the internal control system, the analytic of irregularities, or alterations in the behavior of the fraudster (Korauš, Kelemen & Polák, 2019). Additionally, the psychological red flags of fraud may be examined in the circumstances of the fraudster's primary personality characteristics, such as age, ethnicity, and length of service, among others (Sandhu, 2020).

Nigrini (2014) states that forensic accountants must be well trained in identifying and revealing red flags. According to the ACFE's 2014 poll, the top five behavioural red flags are:

- Living above and beyond one's means
- Experiencing financial troubles
- Having an unusually close relationship with a provider or a customer
- Problems with control
- Divorce or family issues

In summary, forensic accounting should be prepared to deal with behavioural alerts related to creative accounting, the processes they have used to red flag revelation will be much more technical, like technique of identifying accounting flaws, anomalous increases in functioning margins, internal control dangers, and unexpected crime financial behaviour by administration and workers (Daniels et al., 2013; Bhasin, 2016).

## 2.4 Effective Internal Control

Internal control is a way of ensuring that goals relating to the entity's success in the right way, reporting, and compliance with regulations and laws are accomplished. The director's board, oversight, as well as other members of the organisation all has an impact on this procedure (Redding et al., 2013). According to Alawaqleh (2021), internal control goals are planned goals that support the institution's purpose. Mainly, accounting reporting aims to ensure that accounting reports are free of misleading statements. Furthermore, Controls that safeguard the entity's activities, called operational safeguards, and the commitment to obey laws and statutes which safeguard accounting information, especially those linked to the entity's objective of issuing genuine financial info for external parties (Alabdullah & Maryanti, 2021).

Arwinge's (2012) argument cantered on the importance of effective internal control to improve the functioning of the economic entity. Promoting operational efficiencies means improved performance, and when used correctly, effective internal control offers value to a business by comparing actual results to the initial purpose and suggesting solutions (Oyetunji et al., 2021). Moreover, function in a changing situation: as certain hazards fade into irrelevance, other dangers will develop, which will be difficult or even impossible to foresee. As a consequence, any control scheme ought to be to offer high confidence that the business can achieve its goals (Mohammed et al., 2021). Besides, Wanjala and Riitho (2020) examine the link among both internal control implementation and fraudulent deterrence. The research focuses on critical internal control constructs. A systematic questionnaire was used to gather data. Therefore, the regression modelling approach was used for the analysis. The results of the data investigation show that all internal control elements significantly impact the deterrence of misconduct.

Two hypotheses in this study were established depending on the following revision in the following sections:

H<sub>1</sub>: There is a significant influence of forensic accounting technique on creative accounting.

H<sub>2</sub>: There is a significant influence of effective internal control on creative accounting.

## 2.5 Fraud Triangle Theory

The triangle theory is offered by Schuchter and Levi (2016). They contend that the triangle provides a better perspective of fraud's contributing elements. Cressey's three-factor hypotheses Capabilities imply that the fraudster must possess the key characteristics, skills, or positional power to perpetrate his felony.

The fraud triangle theory provides a deeper understanding of the causes of fraud. According to Schuchter and Levi (2016), many scams would not have occurred if the suitable individual had not been able to carry out the specifics of the deception. Therefore, they also proposed characteristics to look for in a fraud suspect: such as an authoritative position or role in a business organisation, also, the competence to comprehend and take advantage of financial processes and internal control weaknesses, and the certainty that they will not be captured or that they can easily escape when they commit a crime or an illegal act, and particularly, the potential to handle the stress put on an otherwise honest person when they commit bad acts.

"Trust violators," Cressey (1953) adds, "believe they have a basic properties financial difficulty and have knowledge or awareness that this problem may be unlawfully resolved by a crack of the position of financial confidence."

It may also include behavioural manifestations in this situation, allowing users to integrate their beliefs of themselves as honest persons with their perceptions of themselves as users of authorised organisational resources. Against this background, the triangle theory of fraud focuses on the cracks through which fraudsters attempt to engage in fraudulent acts within organisations. As a result, fraudulent acts are mitigated and prevented by highlighting these hiatuses identified by the triangle theory of fraud and through forensic accounting techniques and effective internal control. Therefore, due to the depth of the article's topic, the idea of fraud triangle was used to support the aspects in the research.

### 3. METHODOLOGY

The participants in this research were all employed by companies listed on the Iraqi stock market. The present study used the survey method in conjunction with a size sampling approach, such as the research sampling methodology, to choose participants based on specific variables or considerations. However, a questionnaire containing 22 questionnaire query items was compiled and sent out through Google Form. Thereafter, just 83 responses of 98 questionnaires were received from individual accounting professionals and auditors (CEO, CFO, and independent audit) from private companies registered on the Iraqi stock exchange.

The Smart PLS-SEM, into SPSS version 26 program, which runs on a digital platform, is used in this research to conduct data assessment methods. A modified version of Structural Equation Modelling (SEM) can test both the measurement instrument and the structural model simultaneously. The measuring model is utilised to specify validity and reliability, whereas the SEM is used to determine cause and effect-hypothesis testing-predictive models.

### 4. RESULTS AND DISCUSSIONS

Using Google Form, surveys were administered to the targeted respondents. There were 98 questionnaires issued, but only 83 were returned. Therefore, the data obtained was examined. Seven questions were used to gather respondent statistics. However, the PLS data analysis approach is utilised with the assistance of the Smart PLS program, which should be run on a digital platform. Consequently, the remaining 83 have answered both of the variables that have been given. Nonetheless, the responses from the group of 15 participants were not received, and they were subsequently eliminated from the research as a consequence of the viable data analysis conducted.

**Table 1.** Genders

Gender	Percentage
Male	87%
Female	13%

On the basis of these findings, (87%) percent of the Contributors were male and a percentage (13%) were female. the reliability test and validity tests are presented in the table beneath based on this data.

**Table 2.** Validity Results

Construct	Inquiry	Load.	Cronbach's Alph.	CR.	AVE
FAT	X1.1	0.689	0.890	0.917	0.689
	X1.2	0.897			
	X1.3	0.837			
	X1.4	0.865			
	X1.5	0.858			

EIC	X2.1	0.865	0.916	0.929	0.751
	X2.2	0.865			
	X2.3	0.876			
	X2.4	0.823			
	X2.5	0.854			
CA	Y1.1	0.754	0.829	0.880	0.515
	Y1.2	0.776			
	Y1.3	0.812			
	Y1.4	0.729			

All AVE in this research surpassed the acceptable value of 0.50 for their measures of variability, showing sufficient convergent validity. Table 2 displays the convergent validity of all variables used in this investigation.

**Table 3. Coefficients**

No.	Paths	Beta	SD	t Values	p Values	Remark
H <sub>1</sub>	FAT -> CA	-0.076	0.079	0.955	0.170	Rejected
H <sub>1</sub>	EIC -> CA	0.181	0.016	11.105	0.000	Accepted

Table 3. Exhibits the impacts of the hypothesis test for the link as presented in this investigation. The explanation for this table's findings is as follows:

(H<sub>1</sub>): A good liaison among forensic accounting techniques (FAT) and creative accounting (CA) is seemed by a path linking FAT -> CA in Table 3. But, the trajectory estimate for this correlation detects beta ( $\beta = -0.076$ ), t statistics ( $t = 0.955$ ) and p-value ( $p = 0.170$ ). The hypothesised correlation among both FAT and CA is unacceptable regarding these values.

(H<sub>2</sub>): Effective internal control favourably affects creative accounting. Is marked by pathway linkage EIC -> CA with path estimates of beta ( $\beta = 0.181$ ), t statistics ( $t = 11.105$ ) and p-value ( $p = 0.000$ ) as displayed in table 3. The consequence indicates a favourable and significant link among both EIC and CA; thus, the proposed hypothesis of H<sub>2</sub> is accepted.

As shown in Table 3, it's been demonstrated that H<sub>1</sub> effect hypotheses suggested in this performing research one independent variable that is FAT, which is shown to have no significant impact on creative accounting. Consequently, the hypothesis was rejected because its effect demonstrated by the FAT has a p-Value greater than 0.05.

In summary, the second pathway EIC-CA, the result shows that effective internal control has a significant positive impact on creative accounting where p-Value  $0.000 < 0.05$ . Thus, H<sub>2</sub> was accepted.

## 5. DISCOVERING AND COMPREHENSION

This research's first hypothesis states that forensic accounting techniques affect creative accounting in Iraqi stock exchange-listed firms. The 5% significance level, this research's test findings demonstrate that forensic calculator techniques do not considerably influence creative accounting in firms listed on the Iraqi stock exchange. It was found that the p-value was 0.170, which is more than the proposed value of 0.05 levels. Therefore, it could be concluded that forensic accounting technique and creative accounting are not significant. This implies that forensic accounting technique does not matter much in determining the creative accounting in

Iraqi companies. Thereupon, the forensic accounting techniques hypothesis that it affects the creative accounting in firms listed on the Iraqi stock exchange is not supported. Theoretically, an incentive and rationalisation are a scope for a person to indulge in creative accounting, act, and deception, generating misuses that can do by fraudsters (Schuchter & Levi, 2016). However, proper financial planning requires accounting experts and professionals to possess competent techniques, supported by a solid institutional and practical foundation in their application. Due to a lack of technical understanding in knowledge and application of accounting, the inaccuracies in the financial statements and the nonconformance of the report to the criteria will affect the data gained by users, hence influencing the choices that will be made in the future (Joseph et al., 2016). The discoveries of this analysis are consistent with those of Albrecht et al. (2009), who indicated that the strategies do not have a substantial influence on fraud prevention.

Moreover, this research's second hypothesis asserts that effective internal control influences creative accounting in the Iraqi stock exchange firms. Based on the test findings of this research, effective internal control has a substantial and positive influence on creative accounting in firms listed on the Iraqi stock exchange. It was found that the p-value was 0.000, which is less than the assumed value of 0.05 levels. Therefore, it could be concluded that effective internal control favourably affects creative accounting is significant. This implies that effective internal control greatly restricts creative accounting in Iraqi companies. Hence, the  $H_2$  is supported. Furthermore, the triangle theory of fraud, as was previously explained, defines the characteristics of the fraudster who can engage in manipulation and creativity in the field of accounting in the job and his carrying out illegal and legal acts. notwithstanding, it paves the way for dealing with these illegal acts, subsequently, in theory, the fraud triangle hypothesis of fraud demonstrates that one of the components that might lead to fraud is the inclusion of the element of incentive and rationalisation in the controls (Yuniarti & Ariandi, 2017). Therefore, effective internal control is crucial for protecting firms listed on the Iraqi stock exchange from financial and record misconduct. Per the fraud triangle hypothesis, the propensity to mislead will be affected by the availability of opportunities to do so. Effective internal control may lower the likelihood of such occurrences. Conversely, if the internal control is inadequate or deficient, this will increase the staff's Incentive and Rationalisation to conduct fraud. This study's findings Gbegi and Adebisi (2014) earlier research, which effectively shows that that effective internal control dramatically affects the contain and mitigation of creative accounting in private companies listed on the Iraqi stock exchange.

## 6. CONCLUSIONS

This research investigated forensic accounting techniques and effective internal control and their impact on creative accounting in companies registered on the Iraqi stock exchange. The result was that the hypothesis of techniques in forensic accounting is not supported; however, the result of effective internal control was supported according to the opinions of the participants when answering the questionnaire. Nevertheless, Iraq still combats creative accounting via conventional means; this has a significant impact on not keeping pace with the requirements of the times and drowning in the quagmire of widespread creative accounting. The consequences of this study indicated that forensic accounting techniques and procedures have a negative impact on creative accounting in the Iraqi private sector and their effects on not reducing creative accounting in the Iraqi private sector. Subsequently, forensic accounting techniques are not new in developed or developing countries; however, its application in Iraq is not at the required level. Nevertheless, the level of creative accounting in the private-public sector in Iraq is frightening. It destroys the economy and harms the standard of living and the integrity of society. Therefore, it is advisable to delve into the use of forensic accounting techniques and practices in future research to support the anti-corruption authorities in Iraq, particularly the Anti-Corruption Commission Corruption in Iraq, in the examination of cases of creative accounting, with more cash recovery. It is also preferable for researchers to be interested in delving into creative



accounting and identifying all its dimensions to be treated according to the standards set in accounting and the world of funds.

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