

## PECULIARITIES OF THE APPLICATION OF THE METHOD OF COMPARING DOCUMENTS WITHIN THE FRAMEWORK OF FORENSIC ACCOUNTING

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*In modern conditions, the expansion of legal, transparent business activities of business entities with different organizational and legal forms of ownership in various economic and legal spheres objectively leads to an increase in the number of necessary methods for using special accounting knowledge.*

*Cases of thefts, accounting distortions, and tax violations in reports can be detected based on thorough research of the accounting and economic activities of the organization. This can be done by appointing and conducting forensic accounting expertise.*

*The paper presents the features of the application of the method of combining accounting documents during the forensic accounting examination, which allows us to present in a new way the application of the method of combining documents in the process of checking documents carried out within the framework of a forensic accounting expertise.*

**Keywords:** *forensic accounting, documents comparing method, document verification, control comparison, cross inspection.*

### **Introduction**

The variety of types and forms of financial control that exists today gives rise to inconsistency and disunity in methodological support in the performance of control and expert functions both in the complex and in separate areas of financial and control activities. Due to objective and subjective reasons, individual subjects of state financial control have limited powers and are not burdened with duties that involve preliminary control of the activities of economic entities, which is assigned an important role in the prevention of offenses and abuses in the economic sphere. The ongoing reform and changes being made to the legal framework governing economic relations imply a change in the theoretical and methodological foundations for conducting financial control and expert measures.

It should also be noted that with the help of well-known previously developed organizational and methodological approaches, as well as without the use of modern effective

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methods, it is not always possible to appoint and conduct economic expertise on the facts of illegal activities of economic entities at a qualitative level. In order to develop relevant methodological tools for expert economic research, it is necessary to systematize and generalize the experience of applying existing control standards, to assess the possibilities of using special economic and accounting knowledge in identifying, proving, investigating and countering offenses and abuses committed in the accounting system.

Expertise methods are a set of tricks with the help of which the expert-accountant studies the subject of forensic accounting expertise.

### ***Analysis of recent research and publications***

A significant number of fundamental and applied works covering a wide range of scientific areas have been published on the issues related to the paper. The problematic aspects of accounting expertise highlighted in the works of domestic scientists have become the basis for the research work of the author.

The basic method of forensic accounting for fraud detection is comparison and identification of inconsistencies of rules, facts and information. Forensic methods are mainly used to detect asset theft of related crimes. The main method for detecting these crimes is a normative approach which includes the mathematical recalculation based on the double-entry accounting method [1].

According to Tejashwini the Direct Method in forensic Accounting is also known as the Transaction Method. This method entails examining documents such as contracts, agreements, notices, cancelled checks and invoices as well as public records [2].

A significant contribution to the formation of the theory of financial control and expert activity was made by such scientists as V.A. Timchenko, A.A. Tolkachenko, E.V. Chikunova, K.V. Kharabet, P.V. Sheremet, V.M. Yurin, P.S. Yani and others.

### ***Research results***

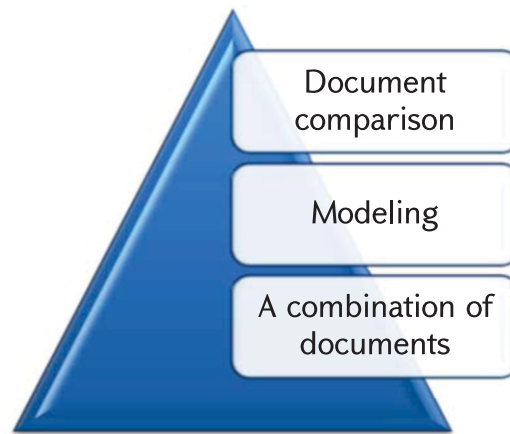
Forensic accounting expertise methods can be conditionally divided into general and special elements.

General refers to general scientific methods based on universally accepted research approaches (Analysis, Analogy, Synthesis, Induction, Deduction, Modeling, Systematic analysis) [3].

Calculation-analytical and documentary methods refer to the special methods of forensic accounting expertise.

Methods of document verification in forensic accounting expertise, in turn, are divided into (see also figure 1 and 2) [4] :

- The document comparison method includes the following research methods:

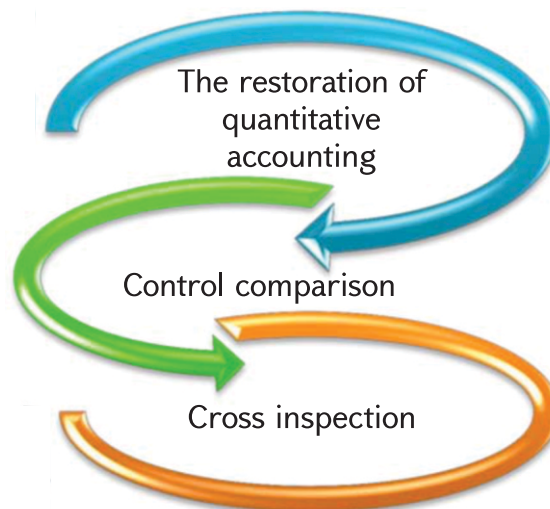


**Figure 1. Methods of document verification in forensic accounting expertise**

The method of *documentary comparison* is used when clarifying the issues raised in the decision on the appointment of a forensic accounting expertise with materials initiated or being prepared regarding crimes that occurred in almost all areas of the economy.

The basis of the application of the *modeling method* is the principles of double-entry accounting, with their peculiarities.

- Combination of documents method includes the following research forms:



**Figure 2. The document comparison methods**

The method of *restoring quantitative accounting* is used in criminal cases initiated or being prepared about objects where accounting was carried out only in monetary terms. The purpose of applying the mentioned method is to find out from which products the deficits or surpluses in the investigated object in monetary terms were caused and what could be the result of these differences from the point of view of accounting [5].

Suppose that there was theft of inventory or concealment of sales turnover at some catering facility, and in this regard, an inspection was appointed to determine the volume of

shortages and hidden sales turnover. Accounting in public catering facilities is carried out only in monetary terms. Accounting in catering establishments is conducted only in monetary terms. This means that experts must first determine the amount of the shortage of material values in monetary terms. To determine the shortage of commodity values in monetary terms, we have presented the following situation:

As of the day of the inspection, an inventory should be made and the number of available material values should be recorded.

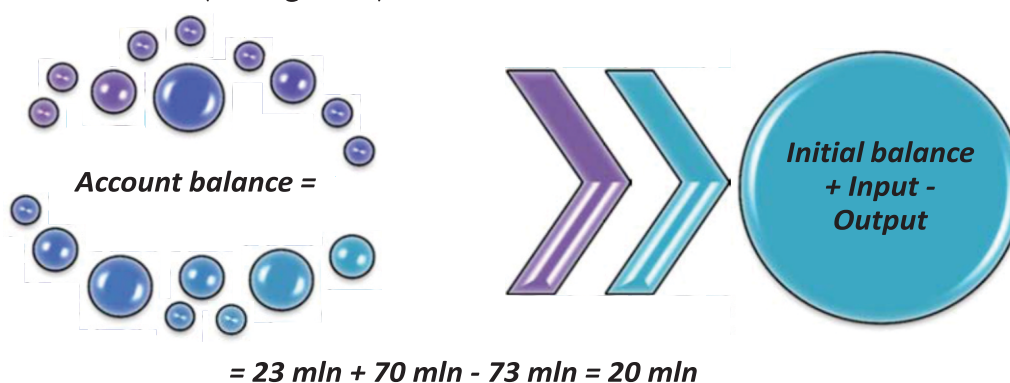
Admit that the research period is 01.01.22 - 04.11.23.

By carrying out an inventory, the expert finds out how much the material values of the inspected object are, as of 04.11.23, according to individual products, in terms of quantity.

Assume that the total amount of inventory value of goods is 18 million drams.

After making the inventory, the expert requests from the accountant the last inventory act made in the period before 04.11.23. Admit that this act was drawn up on 01.01.22. The material values recorded by the inventory act amount to 23 million drams in monetary terms. After determining the initial balances, the expert determines how much material values have entered in monetary terms during the period under investigation.

Suppose it turns out that there was an inflow of 70 million drams and an outflow of 73 million drams. Then the expert accountant determines how much is the account balance of the commodity value on 04.11.23 (see figure 3).



**Figure 3. Account balance of the commodity value**

After that the expert compares the actual balance of the material value recorded by the inventory as of 04.11.23 (18 million drams) with the account balance taken out (in monetary terms) as of that same day (see figure 4).

**Deficit = Account balance - Actual balance =**

**= 20mln - 18mln = 2mln**

**Figure 4. Comparing actual balance with account balance**

Then the expert, in monetary terms, brings out the shortages or surpluses in terms of commodity values.

Forensic accounting shows that the amount of shortage of commodity value, expressed in monetary terms, not in all cases expresses the amount of shortage or excess of commodity value for this inspected object, as well as hidden sales turnover.

To find out, that the expert performs the following steps:

1. 01.01.22 Based on the data reflected in the inventory act, the expert decides what kind of products the initial balance - the sum of 23 million drams - consists of.

Suppose that 23 million consists of "A", "B", "C", "D", "E" type products.

2. Then we determine the composition of the amount of 70 million drams entered into the object with a document (purchase deed, invoice or bill of lading). In other words, we determine what types of products that entry consists of. After clarification, additions are made to the initial balances.

3. Then the expert compares the extracted accounting balances with the recorded actual balance of the inventory as of 04.11.23, based on which it is determined whether there are any differences or not. From the resulting differences, it can certainly be seen that one set of products creates deficits of "X" amount, while another set of products creates surpluses of "Y" amount. In such conditions, if the expert has correctly calculated the deficits of 2 million drams in monetary terms and at the same time has correctly calculated the deficits and surpluses arising in terms of quantity according to individual products, then the difference between "X" and "Y" must be equal to 2 million drams.

Reasons of shortages or surpluses of a group of products identified through the restoration of quantitative accounting:

First of all, the deficit or surplus of the commodity values is taken out in monetary terms during the inspections in the public catering facility. Then through the restoration of quantitative accounting, the deficit expressed in monetary terms is decoded. As a result of the application of quantitative accounting, it becomes clear which particular types of food products have surpluses or shortages.

Admit that there is a deficit of 18 million drams for a number of food products, and a surplus of 15 million drams for a number of other food products. In order to find out the correctness of the collection of 3 million drams in monetary and quantitative accounting, the expert must compare the results of quantitative accounting with the deficit in monetary terms.

If the difference is equal to the deficit or surplus expressed in monetary terms, the expert notes that the quantitative accounting and the withdrawal of the deficit in monetary terms was done correctly. Afterwards, the expert finds out the reasons for the occurrence of deficits and surpluses expressed in quantitative terms, which may be caused:

- ✓ as a result of the type confusion allowed during the receipt-exit of commodity values and their inventory,

- ✓ as a result of the values that actually entered the catering facility during the research period, but were not entered in accounting,
- ✓ as a result of additions permitted in the inventory acts.

To establish the presence of the first indicated reason, the expert must compare the missing and surplus goods with in terms of their measurement, significance and qualitative characteristics, conduct a study that will allow to find out whether the shortage and surplus of different products were caused by confusion or not.

Suppose that as a result of such an analysis it turns out that increasing or decreasing products cannot be confused, in such conditions the expert excludes the circumstance of the first reason and suggests the second reason in the course of the discussion. When discussing the first reason, if it turns out that 10 million drams out of 18 million drams of a shortage of a group of goods are the result of confusion, then in such conditions only 8 million drams should be analyzed in the field of other reasons.

It can be seen that the deficit and surplus of 10 million drams of different types of food products are the result of confusion. This means that in this case, the price difference created as a result of confusion should be added to the amount of 3 million drams taken out in monetary terms. And if it is lower, then in this case the deficit expressed in monetary terms is reduced by the amount of that difference.

The comparative control method is used in those objects where accounting is carried out only in the sum method and it is not possible to fully restore the quantitative accounting.

The specified research method is considered one of the elements of the document collation method. The method of control comparison is used during the performance of the forensic accounting expertise assigned in criminal cases initiated in retail trade facilities. Accounting in retail trade facilities is carried out in monetary terms only. There it is not possible to apply the method of restoration of quantitative accounting [6].

Let's admit that the inspection carried out in the retail trade facility revealed that as of 01.05.22, the shortage of commodity values is 5 million drams. That deficit was brought out as a result of comparing the accounting balance shown as of 01.05.22 and the actual recorded inventory balance of the inventory made as of that date. In the materials of the criminal cases submitted to the expertise, there is information that proves that the deficit of 5 million drams does not correspond to reality, but is a larger number. In such circumstances, the investigator or the initiator may ask the expert to apply the control comparison method and determine the extent of the possible shortage. To answer the specified question, the expert should perform the following actions:

- first of all, it is necessary to find out when the last inventory was carried out before the inventory on 01.01.22,
- after clarifying the issue, the expert draws up an appendix attached to the conclusion, which shows the number, price and amount of the registered products available in the inventory,

- the expert-accountant determines on the basis of the analytical and synthetic accounting data in the accounting of the retail facility, what kind, quantity, and material values were entered into the facility during the researched period. After clarifying this issue, the expert shows in the already mentioned appendix as input the products that entered the public catering facility during the researched period and received an accounting formulation, according to types, quantity, price and amount.

Take a control comparison method and it turns out that the actual balance of a number of commodity values exceeds the maximum possible balances, and for a number of other products, the maximum possible balances exceed the actual balances. In such conditions, the expert, based on the data of the specific criminal case, finds out the causes of overruns. The reasons for the overrun may be the same as those discussed in the case of using the quantitative method of accounting.

Cross inspection is carried out both in cases of quantity accounting and monetary accounting [7]. In case, in order to clarify the credibility of the transactions of the investigated object, it is necessary to find out the accuracy of the transaction by examining the documents under the authority of the organizations that are the other party [8].

### ***Conclusion***

The practice of forensic accounting shows that often directors of organizations or companies, mainly accountants or other officials commit various violations, as a result of which they cause damage to the state or business entities. In order to hide those violations and abuses from state authorities, they partially or completely destroy the initial and summary accounting documents. In financial terms, crime or fraud can materialize through the manipulation, falsification or alteration of records or documents, the misappropriation of assets and the deliberate misapplication and misuse of accounting practices.

Forensic accounting methods focus on the reconstruction of economic, financial, and commercial events that preceded the commission of a crime. In many cases it is the only technique that enables investigators and analysts to establish with certainty the actual financial route, evidence and material proof to support an investigation.

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**ԴԱՏԱՀԱՇՎԱԴԱՀԱԿԱՆ ՓՈՐՁԱՔՆՆՈՒԹՅԱՆ ՇՐՋԱՆԱԿՆԵՐՈՒՄ  
ՓԱՍՏԱԹՂԹԵՐԻ ՀԱՄԱԴՐՄԱՆ ՄԵԹՈԴԻ ԿԻՐԱՌՄԱՆ  
ԱՌԱՆՁՆԱՀԱՏԿՈՒԹՅՈՒՆՆԵՐԸ  
Բայադյան Ա.Ա.**

*Ժամանակակից պայմաններում տարբեր տնտեսական և իրավական ոլորտներում սեփականության տարբեր կազմակերպական և իրավական ձևեր ունեցող տնտեսվարող սուբյեկտների օրինական, թափանցիկ տնտեսական գործունեության ընդլայնումը օբյեկտիվորեն հանգեցնում է հաշվապահական հաշվառման հատուկ գիտելիքների օգտագործման անհրաժեշտ մեթոդների քանակի ավելացմանը:*

*Հաշվապահական հաշվառման մեջ և հաշվետվություններում կողոպուտների, հողվածների խեղաթյուրումների, հարկային իրավախախտումների առկայության դեպքերն հնարավոր է հայտնաբերել կազմակերպության հաշվապահության և տնտեսական գործունեության մանրակրկիտ հետազոտման հիման վրա: Դա կարելի է իրականացնել դատահաշվապահական փորձաքննություն նշանակելու և իրականացնելու դեպքում:*



Հողվածում ներկայացված է դատահաշվապահական փորձաքննության իրականացման ընթացքում հաշվապահական փաստաթղթերի համադրման մեթոդի կիրառման առանձնահատկությունները, ինչը հնարավորություն է տալիս նորովի ներկայացնել դատահաշվապահական փորձաքննության շրջանակներում իրականացվող փաստաթղթային ստուգումների գործընթացը:

**Բանալի բառեր.** դատահաշվապահական փորձաքննություն, փաստաթղթերի համադրման մեթոդ, փաստաթղթային ստուգում, հսկիչ համեմատում, հանդիպակաց ստուգում:

## ОСОБЕННОСТИ ПРИМЕНЕНИЯ МЕТОДА СОПОСТАВЛЕНИЯ ДОКУМЕНТОВ В РАМКАХ СУДЕБНО-БУХГАЛТЕРСКОЙ ЭКСПЕРТИЗЫ

**Баядян А.А.**

*В современных условиях расширение легальной прозрачной предпринимательской деятельности хозяйствующих субъектов с разными организационно-правовыми формами собственности в различных экономических и правовых сферах объективно ведет к увеличению количества необходимых методов использования специальных бухгалтерских знаний.*

*Случаи хищений, искажений статей в бухгалтерском учете и налоговых нарушений в отчетности можно выявить на основе тщательного исследования учетно-хозяйственной деятельности хозяйствующего субъекта. Сделать это возможно путем назначения и проведения судебно-бухгалтерской экспертизы.*

*В статье представлены особенности применения метода сопоставления учетных документов при проведении судебно-бухгалтерской экспертизы, что позволяет по-новому представить применение метода объединения документов в процессе проверки документов, осуществляемой в рамках судебно-бухгалтерской экспертизы.*

**Ключевые слова:** *судебно-бухгалтерский учет, метод сличения документов, проверка документов, контрольное сличение, перекрестная проверка.*

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