

Forensic Accounting Maturity Model in Iran¹

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Received: 2024/04/14

Accepted: 2024/06/29

Research Paper

INTRODUCTION

In recent years in Iran, it seems that the forensic accounting profession has received more attention for various reasons such as the disclosure of some bank corruptions and the recent downgrading of Iran's ranks in the Transparency International Organization based on the corruption perception index. However, due to the lack of sufficient training, as well as the lack of specialized court professional associations and other professional requirements, forensic accounting has not been able to find its superior position in dealing with frauds and economic crises, and only a part of the duties of this profession are performed by the official experts of the judiciary in the field of accounting. Despite the growing attention to the importance of fraud detection and the forensic accounting profession and the important role that this profession has in exposing and proving fraud and observing fairness, no research has been conducted that leads to the preparation of a forensic accounting maturity model. Although there have been researches related to the necessity and position of forensic accounting, but these researches have not focused on identifying the important aspects of the forensic accounting profession and determining the path of its evolution and maturity in order to improve the profession. For this purpose, it can be effective to present a model to determine the dimensions and important components in forensic accounting that empowers the profession in fulfilling its role in dealing with frauds and other assigned duties. Also, this profession must have the appropriate maturity and expertise to be able to meet expectations for fraud detection, transparency and fairness.

1. doi: 10.22051/jera.2024.46894.3232

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MATERIALS AND METHODS

The main goal of this research is to present the maturity model of forensic accounting in Iran to identify and evaluate the dimensions and components affecting Iran's forensic accounting by providing a desirable and evolutionary model using the five-level maturity model "Capability Maturity Model Integration". The path of professional excellence and reaching higher levels should be determined by the leveling of components and finally it can be a guide for the necessary actions of the members of the profession and the trustees to reach the best status of the profession. The method of conducting the research is based on the objective of the applied type, and in terms of its nature, it is a qualitative research, and the data collection was done using interviews. So that initially by studying the documents and articles, the primary dimensions and components affecting the maturity of forensic accounting in Iran were identified. In the next stage, from twenty-one academic and professional experts in the field of accounting and official accounting justice experts who were first selected using theoretical sampling and then snowball sampling, in the period of 1401 to 1402, semi-structural interviews were conducted. The interviews lasted between 60 and 150 minutes. By using the interviews, some of the identified dimensions and components were reviewed.

RESULTS AND DISCUSSION

After conducting interviews with experts and reaching theoretical saturation by the researcher, the data obtained from the interviews were analyzed and coded using theme analysis, and the dimensions of the forensic accounting maturity model in Iran were identified and refined by presenting to the experts and were approved. Based on this, the dimensions of Iran's court accounting maturity model include seven dimensions, twenty eight components and three hundred and thirty one measures.

Service and role dimension (including the components of inspection and handling services, testimony, fraud risk management, valuation and technological role), profession and institution dimension (including the components of professional code of conduct, professional associations, professional journals and existence independent legal entity), the human resources dimension (including the components of skills, knowledge and training, experience and professional qualifications, ethical qualifications and job satisfaction), the information technology dimension (including the components of creating technological infrastructure and electronic

services, security information, databases, software and artificial intelligence), Reporting dimension (including components of reporting standards, reporting structure and reporting quality), continuous improvement dimension (including components of continuous professional improvement, improvement of international communication and improvement of the culture of communication with stakeholders) and service quality assurance dimension (including components of standards and guidelines, implementation, monitoring, reporting, and feedback). Each of the mentioned components in the current research was presented in five evolutionary levels.

CONCLUSION

The results of this research provide a comprehensive framework to evaluate the forensic accounting profession in Iran and will play an effective role in improving the status of the profession and can be used as a benchmark for planning the members of the profession to the degree of excellence. With the help of the guidelines presented in this research, competent professional authorities can examine the current role and the expected role of the forensic accounting profession in Iran and identify the main obstacles until reaching the full maturity of the profession and use the maturity model as a road map. Use to develop the position of forensic accounting profession. It is suggested to form a working group consisting of competent professional authorities and academic experts in order to take steps towards the implementation of the maturity model in Iran's forensic accounting profession. It is necessary for this working group to create a culture of using the maturity model in Iran's forensic accounting profession by holding seminars and training courses. It is suggested to the administrators in the Iranian forensic accounting profession to use the developed maturity model to evaluate the level, position and compare the status of the profession to the ideal point in various dimensions and components. Curators can also use the maturity model in their current policies to promote their profession. This means to consider goals for the profession according to the maturity model and to review the results of progress against the considered goals annually. In the future researches, the maturity model presented in the present research can be experimentally tested (for each of the dimensions alone or in general) and examined at what level of maturity the profession is in each of the mentioned dimensions.

It is also possible to expand the dimensions and components of the model in future researches in order to achieve a more comprehensive view and a more developed model of the maturity of the forensic accounting profession. If the maturity model is implemented by the academic experts, it is possible to measure the effect of using the maturity model in improving the excellence of the forensic accounting profession in Iran in the form of a case study.

Keywords: Maturity Model, Forensic Accounting, Theme Analysis.

JEL Classification: M41, G32.

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