CONTEMPORARY ISSUES IN AUDIT MANAGEMENT AND FORENSIC ACCOUNTING

Edited by Simon Grima, Engin Boztepe and Peter J. Baldacchino

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CONTEMPORARY ISSUES IN AUDIT MANAGEMENT AND FORENSIC ACCOUNTING

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INTRODUCTION

The Emerald book series, **Contemporary Issues in Economic and Financial Analysis** CSEF 102, includes studies by various academics on **Contemporary Issues in Audit Management and Forensic Accounting**.

Recently, financial crimes have increased in many regions of the world. Considering that these crimes, which affect many countries around the world economically, occur usually due to accounting fraud, more sensitive and effective approaches to accounting fraud and corruption have started to come up. In this context, regulations have been put into practice in many countries for measures to be taken against fraud and corruption.

It is not possible to take measures against and fight financial crimes by using old traditional methods. A specialized field called forensic accounting is an effective tool to prevent these crimes. The aim of this book is to explain the extent and characteristics of forensic accounting, which has been practiced for many years but not yet internationally regulated.

The development of world markets, increase of integration, and the intense competition environments in the digital age cause panic in companies that are operating in the capital market. Companies may resort to irregularities such as fraud, corruption, and manipulation in order to increase their market share. In addition to this, the economic crisis in recent years, instabilities in the exchange rates, and accounting and auditing scandals put forth the inadequacies of the current system and lead to the emergence of new concepts. One of these concepts is forensic accounting.

Forensic accounting is a field that tries to reach the truth on an issue that may cause a juridical problem, creating its own research, questioning and analysis methods from the methods, and techniques of psychology, criminology and other disciplines. Forensic accounting plays an important role in determining the reliability of the information that is needed in businesses by being inspired from many fields and in particular from accounting and law. It is also important to prevent and dissuade from fraud and corruption and in judicial processes on fraud and corruption.

Moreover, forensic accounting, which is one of the fields of forensic science, has become an important field in determining fraudulent acts that causes the victimization of many investors and by developing approaches that may prevent these acts. Forensic accounting takes its place in literature by being defined as a discipline that uses researcher's logic and adapts the accounting and business management data with policies and rules of law to the social and judicial problems.

Moreover, the forensic accounting profession has shown many significant developments in many countries, especially in the USA in the 1980s, and the number

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of accountants specializing in forensic accounting has since then increased. The forensic accounting profession has become a field of expertise in accounting and in its true sense has accommodated itself to the developing market economy and legislative regulations. Forensic accounting has shown rapid development with the help of the changing economic environment, changing needs of accountancy and limited number of existing specialties. Especially, the enactment of Sarbanex-Oxley law in the year 2002 by US Securities and Exchange Commission (SEC) is the turning point of the profession.

The later published rules and regulations of the commission strengthened the place of the forensic accountant in the overall profession by using the term "forensic accountant." The SEC has stated that some of the services provided by the audit companies are within the scope of services provided by forensic accounting and therefore it is necessary that a forensic accountant provides the existing services. At this point, the importance given to forensic accounting has increased notably and many audit companies widened their services in a way that it also involves the forensic accounting practices. Currently, since the acceptance of the fact that this profession is a necessity, the education of forensic accounting is provided in undergraduate and graduate programs in the USA and Europe as a separate field of study.

Despite the broad scope and importance, publications related to forensic accounting are limited. Therefore, the studies in this book combine different studies of forensic accounting in a single book with a mix of discussion-based studies and empirical research studies aimed at understanding particular aspects of Forensic Accounting and Audit Management.

The book starts with a study on the relationship among personality traits and students' cheating behavior using the five-factor personality model and the fraud triangle factors. This takes us to Chapter 2, which relates to a study on the effects of big data in forensic accounting practices and education.

We then go to Chapter 3, which relates to an evaluation of the perception of the students and the certified public accountants on forensic accounting education. Then, the authors of Chapter 4 lay out an interesting case study on the Borsa Istanbul Bank Index (BIST) and financial information manipulation and its effect on investor demands.

The Chapter 6, shed light on the current situation and prospects of the profession of judicial advisory by lawyers in Turkey, insurance fraud in Turkey, and the current gap between fraud and deterrent measures taken by a company to lower the risk of fraud.

Then, the authors in Chapter 8 use the case of Turkey to examine a number of important determinants of risk appetite and tolerance, including gender, education, and knowledge of financial services and loss aversion. In Chapter 9, the author lays out an empirical study using the fraud diamond theory perspective, on the manufacturing sector companies listed on the Borsa Istanbul.

In Chapter 10, the authors lay out a study on the detection of accounting frauds using the rule based expert systems within the scope of forensic accounting. Then, in Chapter 11, the authors apply the 'Beneish model' on financial

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statement manipulation to determine the financial indicators of possible financial statement manipulation. In Chapter 12, we find an evaluation of the criteria for the selection and change of the independent audit firm using the Analytical Hierarchy Process method.

The Forensic Accounting profession and the process of its development in the world is the topic of Chapter 13. In Chapter 14, the authors then lay out a literature review on Forensic accounting and Fraud Audit in Turkey between 2008 and 2018. The views on Forensic Accountant by Turkish accounting academics are studied in Chapter 15. Chapter 16 lays out a literature review on financial crimes. Chapter 17 delves into social auditing and its applicability to Maltese co-operatives and Chapter 18 challenges the conventional theoretical approach of the 'Three Lines of Defence' Model adopted by most of the Maltese credit institutions.

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CHAPTER 5

THE CURRENT SITUATION AND PROSPECTS OF THE PROFESSION OF JUDICIAL ADVISORY IN TURKEY: A RESEARCH ON LAWYERS

Engin Dinç and Esra Atabay

ABSTRACT

The profession of judicial advisory is a profession with a larger scope, which creates solutions for legal problems by harmoniously blending principles, theories, and standards that relate to many areas of expertise such as accounting, auditing, and law. The legists need expert information on the matters of accounting, finance, and taxation regarding the files that they handle. In such cases, experts who perform the profession of judicial advisory provide their consultancy services to the legists before and during the cases.

The purpose of this study is to create awareness regarding the profession of judicial advisory and put forward the prospects of this profession in Turkey. The study includes four provinces located in the Eastern Black Sea Region (Trabzon, Rize, Ordu, and Giresun). There are a total of 1,339 lawyers who are registered to the bar associations of the indicated provinces; out of them, 600 lawyers have been communicated, but a questionnaire was conducted on 354 lawyers by employing face-to-face interviews. The data obtained from the questionnaires have been subjected to difference in means (unpaired t-test) and descriptive statistical analyses by using the statistical packet software of SPSS 10.0.

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In the consequence of the conducted analyses, it has been determined that the lawyers thought that the members of the profession of accounting working as experts were inadequate. In the event of establishing judicial advisory institution besides the institution of expertise, it is believed that a more beneficial system would be created. It is seen that this thought has not changed among the lawyers in terms of different characteristics except level of education. Additionally, it has been determined that the level of awareness of the lawyers regarding the profession of judicial advisory was insufficient.

Keywords: Judicial advisory; forensic accounting; judicial accounting; Case Support; Expert testimony; Fraud Investigation; Cheating Research

JEL classifications: K13; M41; M42

INTRODUCTION

The changes that have been experienced in the economic and technological fields around the world have caused both positive and negative experiences in development. Among the primary negative developments, it caused increases in the frauds that constitute crimes. The increases and changes in the frauds made it necessary for the institutions and persons that struggle with those frauds to get professional help. For uncovering the economic crimes experienced in the commercial and financial areas, the judicial system has placed taking professional help into its agenda. This new field of profession which is called as "Forensic Accounting" in the United States, and translated into Turkish as "Judicial Accounting" or "Judicial Advisory" has not found a field of application in Turkey yet. The profession of judicial advisory has become a very widespread field of profession in Canada and the European Union (EU) besides the United States. The profession of judicial advisory is encountered in three different kinds such as case support, expert testimony, and fraud investigation. Being different from the traditional accountant, the judicial advisory is in the position of using the methods which are peculiar to other scientific fields such as accounting, auditing, law, psychology, and criminology (Gülten, 2010, p. 311).

The profession of judicial advisory has been defined as a comprehensive profession creating solutions for legal problems by harmoniously combining principles, theories, and standards that relate to many areas of expertise such as accounting, auditing, and law (Rezaee & Gerald, 1992, p. 20). Judicial advisory is a profession which is a solution partner in many cases or conflicts such as terminations, determination of equity capital, mergers, profit distribution, determination of receivables, determination of value, tax and penal conflicts, and the like. Indeed, they may also create solutions in the courts in the matters such as determination of assets in divorce cases and determination of wealth in the cases of inheritance and transfer by inheritance.

The lawyers, judges, prosecutors, and members of the law-enforcement agencies need expert knowledge for the files that they follow in the areas such as financial reporting, accounting, auditing, financial analysis, financial management, information technologies, tax regulations, budgeting, planning, calculation of losses, and calculation of costs. At this stage, the judicial advisories provide professional contribution for the solution both before and during the case for the parties by providing many information and documentation (Pazarçeviren, 2005, p. 2).

The knowledge of the law has not been sufficient in resolution of many legal conflicts that has reached to the prosecutor's office and the court's office. The knowledge of accounting and auditing is also needed for the resolution of the conflict. As the accounting and auditing classes are not provided in sufficient details in the faculties of law, it becomes very difficult for the legists to create solutions in the economic and commercial conflicts. In order to eliminate this deficiency, the legists might get professional help from the members of the accounting profession.

There are law offices where the members of the accounting profession and the legists jointly work. Especially, it is very common in the recent years where the legists get assistance from the members of the accounting profession or even work with them in the matters such as suspension of bankruptcy, concordat, liquidation, merger, separation, and determination of value, determination of equity capital, and determination of dividends. However, this assistance only has the characteristics of the help that the legists get in order to resolve the conflict. Judicial advisory has not been accepted as a profession in Turkey yet. The purpose of this study is to create awareness regarding the profession of judicial advisory and reveal the future of this profession in Turkey.

THE PROFESSION OF JUDICIAL ADVISORY AND ITS HISTORICAL DEVELOPMENT

The Profession of Judicial Advisory

The profession of judicial advisory is an activity performed by expert individuals who use their professional knowledge and experience in resolution of economic and commercial conflicts, perform this profession professionally and earn their life from this profession, and use the principles, rules and methods of accounting and auditing while performing the profession. In the applications around the world, it is observed that the individuals performing this profession pass through a process of certain education and training, and they are subjected to a certain certification process, and this profession is defined and supported by the laws. And in Turkey, the judicial advisory has not been defined as a profession. There is no educational and certification process. There are only educational and seminar activities which are carried out in some professional chambers of accounting alongside with the continuing education centers of some universities regarding the topic. However, those activities are carried out with very limited number of participants and they are rather aimed at creating awareness regarding the topic. In the current system in Turkey, the professions that are appropriate to perform

judicial advisory are Independent Accountants and Financial Advisors, Certified Public Accountants, and Independent Auditors. As the profession of judicial advisory is not defined as a separate profession, anyone who is certified in the field of accounting is in a position to carry out this profession. However, when awareness is created in regards to this profession, its legal infrastructure needs to be certainly created by defining the separate educational and certification process within TÜRMOB (Union of Chambers of Certified Public Accountants and Sworn-In Certified Public Accountants of Turkey) or KGK (Public Oversight Institution). Also, in order to integrate the judicial advisory service to the legal system, the Ministry of Justice needs to carry out the necessary studies.

In the profession of judicial advisory, the generally encountered economic and commercial crimes usually emerge as very educated and well planned frauds. The services provided in the profession of judicial advisory are divided in three types. Those are case support, expert testimony, and fraud investigation.

The case support includes providing professional assistance to the legal system in a wide area such as how to share the wealth acquired during the marriage in the divorce cases, determination of the economic value of the losses that the establishments incur or whether or not the managers or personnel are responsible for this loss or in what percentage they are responsible, determination of real debts of the establishment in cases such as fraudulent bankruptcy, suspension of bankruptcy and concordat, determination of how and how much the debtor hid assets, calculations of severance pays, worker and employer conflicts, conflicts regarding tax bases, conflicts regarding dividends, resolution of the system established regarding money laundering, and uncovering manipulations experienced in the stock exchange markets. The case support is generally carried out to provide legal support for the lawyers. Professional assistance may be obtained from the judicial advisory in the creation of the lawyer's defense. This application exists in Turkey. The lawyers may get assistance from the members of the accounting profession in this regard. However, the persons from whom they get assistance are not judicial advisories; they are indeed financial consultants, because judicial advisory is not an officially accepted profession. In the case support, the judicial advisory does not need to be impartial.

Expert testimony is the judicial advisories' providing of verbal detailed and explanatory information to the court regarding the subject matter if they are invited to the court. Thus, the panel of judges is enlightened in the technical matters and they are allowed to provide truer decisions. The person who is to provide expert testimony needs to be impartial and independent (Pazarçeviren, 2005, p. 10).

Fraud investigation is the study conducted by the judicial advisories for uncovering frauds, corruption, or abuses that the managers or personnel committed due to the weak internal checks of the establishments. The judicial advisories prepare written reports in accordance to the agreements that they have signed with the employers who are suspicious of fraud and corruption in the consequence of investigation and research that they have conducted secretly or openly regarding the suspected incident or person/persons. The employers may file a case by submitting this report to the court as an evidence of fraud and abuse. This report may be used in cases such as fraud investigation, thefts committed by the

employees, real estate and insurance frauds, taking of bribes, draining the assets of a company, abuse of the assets of a company, and failure to prudently manage a company (Gülten, 2010, p. 318; Pazarçeviren, 2005, p. 5).

Historical Development of the Profession of Judicial Advisory

The profession of judicial advisory in its current meaning has emerged for the first time in the 1800s. In those years, lawyers have started to provide accounting services and even started to obtain professional assistance from the accountants with a fee (Crumbley, 2001, p. 203). In the 1900s, the profession of judicial advisory has started to become a subject matter for academic studies. Again, in those years, it is seen that legal arrangements have been made in this regard for the first time (Oberholzer, 2002, p. 3).

The person who first introduced the concept of judicial accounting to the literature was M. E. Peloubet with an article that he wrote in 1946 (Crumbley, 2001, p. 181). The need for accounting experience and expertise has started to increase for the first time in Canada in the 1960s in the evaluation of economic crimes with the establishment of the Royal Canadian Mounted Police (RCMP), which is an expert economic crimes unit (Aktaş & Kuloğlu, 2008, p. 109).

After the 1980s, it has started to become widespread in many developed countries, primarily in the United States (Bozkurt, 2000). In 1988, the Authorized Fraud Auditors Union and in 1992 the College of American Fraud Auditors have been established (Cole, 2008, p. 11).

In the 2000s, the scandals encountered in accounting and auditing fields have shaken the trust felt for the financial system. This distrust has led to the increase of commercial cases in the courts. Thus, the importance of the expert witnesses has increased in the courts (Bozkurt, 2000).

The Profession of Judicial Advisory in Turkey

In the developed countries, the profession of judicial advisory has passed through many stages of evolutions and nowadays it has become a separate profession. However, in Turkey a profession has not been defined under the name of judicial advisory. However, some activities performed in Turkey remind us of some of the types of the profession of judicial advisory. When the subjects of activity of the profession of judicial advisory are analyzed, it is seen that among those, only the expert testimony institution could not be implemented in Turkey.

According to the laws in Turkey, in the cases, only the persons who are the witnesses of an incident may provide witnessing in cases. Thus, it becomes impossible to benefit from expert opinions in commercial cases. Thus, it becomes impossible for the expert testimony, which is one of the branches of judicial advisory, to be implemented in Turkey. This situation remains as an obstacle in front of the development of the profession of judicial advisory.

However, despite this obstacle, some of the subject matters of the profession of judicial advisory have found an actual field of application in Turkey. For instance, the lawyers may obtain professional assistance from financial consultants and independent auditors for the purpose of preparing for some economic and commercial

cases, and they may even work together. This situation may be described as "case support" although it is not officially described as such. Also, in the event that it is believed that the reports submitted by the experts were erroneous and deficient, a report is taken from financial consultants or independent auditors and these obtained reports are submitted to the court under the name of "expert opinion" and the refutation of the expert report may be provided. In this case, the panel of judges needs to have a new expert report taken. This situation serves as a safety to provide the court to make true decisions.

The Ministry of Justice has accepted the expert opinion as evidence by issuing the Law numbered 6100 (Code of Civil Procedure). This Law introduced a new institution to the legal system. The expert opinion is described as a legal document where the plaintiff and defendant parties strengthen their claims and defenses and attempt to prove them by obtaining quality opinion in scientific character from the expert other than the expert before the court and have those opinions arranged in a report. It has been evaluated that with this aspect, this Law would provide support for the development of judicial advisory.

Again, in Turkey commercial establishments may have fraud auditing made for some managers, workers, and partnerships that they suspect. The groups that usually provide fraud auditing are financial consultants and independent auditors. This method, which is used in Turkey to uncover the corruption, fraud, and abuses of commercial establishments, may be defined as "Fraud Investigation." This situation is an important element, which contributes into the development of the profession of judicial advisory.

Although some of the branches of the profession of judicial advisory are actually implemented, the profession of judicial advisory has not been officially initiated as financial consultants and independent auditors usually provide those services. Although, the title of judicial advisory has not been named as a profession, it is seen that this profession has slowly started to be carried out and awareness has started to be created. However, many members of the profession do not know that they indeed perform judicial advisory (Altunay, 2014).

There are also institutions that provide training services for the profession of judicial advisory and try to create awareness in this regard. For instance, the Chamber of Independent Accountants and Financial Advisors of Istanbul give certificates to the participants by providing training under the name of "Independent Judicial Advisory Program." Again, Bahçeşehir University provides training in this matter through "Basic Training Certificate Program for Judicial Accounting Expertise." However, the number of such trainings is fairly limited.

LITERATURE REVIEW

It is seen that the first thesis study regarding the profession of judicial advisory has become the subject matter of a graduate thesis completed by Mete Gülaçtı under the supervision of Nejat Bozkurt in Marmara University in 2004 for the first time. From 2004 to 2018, 11 doctoral theses and 33 graduate theses, in total, have been prepared on the matter. It is seen that the thesis studies on judicial

advisory have increased especially after 2011. While the thesis studies which were made until 2011 were mostly geared toward introducing the profession, after 2012, the theses regarding applicability and awareness have been made; however, it is seen that the number of theses in this type was very low. It is seen that the theses regarding awareness have been made on the members of the accounting profession and their level of awareness were low according to the obtained results (Bayrak, 2016; Erkan, 2016; ISSA, 2017; Kaya, 2013; Kılıçbey, 2017). It has been observed that the number of awareness studies made regarding the legists was low and according to the findings of the studies, it has been observed that the levels of awareness of the legists were low (Altunay, 2014; Erkan, 2016). It has been observed that the vast majority of the graduate and doctoral theses were theoretical and geared toward introducing judicial accounting.

When the articles were examined, it has been determined that the articles that were directly about judicial accounting in Turkey were extremely low (approximately 20 articles). It is seen that the first article was the one written by Nejat Bozkurt for the purpose of introducing the profession. It stands out that the studies made on judicial accounting are generally theoretical studies regarding introducing the profession. It has been observed that the number of studies regarding awareness and applicability were extremely low and the results of the studies generally appeared to be negative (Çabuk & Yücel, 2012; Çankaya, Dinç, & Çoban, 2014; Kızıl, Akman, & Okkaya, 2016; Yazarkan & Kaygın, 2016). Except those studies, it is seen that there are generally studies which introduce the profession of judicial advisory and which try to put forward its significance (Doğan, 2016; Elitaş, 2012; Kasap, 2013; Keleş & Keleş, 2014; Toraman, Abdioğlu, & İşgüden, 2009).

As it is seen, the number of studies made on the matter of judicial accounting is extremely insufficient. Since 2004, while there were 44 thesis studies in the previous 15 years, there were only 15 articles on the topic. It is understood that the thesis studies have not been converted into articles. The failure of the thesis studies to turn into articles and the failure of the articles to increase in number cause the profession of judicial advisory to remain unknown and not to be discussed by the public.

Indeed, when the profession of judicial advisory is examined, it is seen that the cooperation of legists and members of profession of accounting is extremely important in the development of this profession. The requests of the legists in this regard would allow the increase of the awareness of the members of the profession of accounting. Thus, the awareness and future perspectives of the legists in this regard are extremely important. Among the legists, the lawyers are located in the most important position, because the lawyers are in direct contact with the parties of legal conflicts and they may directly lead the parties. Thus, it may be said that the lawyers would have more impact in the development of the profession of judicial advisory, because the lawyers have the power to influence both the parties of the case and the judges.

It has been seen that the number of studies made regarding the legists was very low among the studies that were analyzed, and there were almost no studies made regarding the lawyers. Thus, in this study, the views of the lawyers regarding the matter were attempted to be analyzed.

PURPOSE, METHOD, AND SCOPE OF THE STUDY

Purpose of the Study

The lawyers may choose to benefit from the members of the profession of accounting in commercial and economic conflicts in Turkey both during the case and in the stages before the case. However, this benefit is usually realized generally in the matters of obtaining case support or in fraud investigation. In the matter of expert testimony, there is no obtainment of services. The awareness of the lawyers is not known regarding that this expert assistance that the lawyers obtain from the members of profession of accounting enters into the subject matter of the profession of judicial advisory. At the same time, the thoughts of the lawyers are not known regarding what their thoughts were on the need felt for the profession of judicial advisory, on what level the profession of judicial advisory was needed in the solution of legal conflicts, and whether or not the separate organization of the profession of judicial advisory would be beneficial. The increase of the habits of the lawyers such as benefitting from the expert opinions and introducing expert witnesses is extremely important in terms of the development of the profession of judicial advisory. Thus, the frequency of demands of the lawyers regarding judicial advisory is a matter of curiosity. In this study, through a study to be conducted on the lawyers, the perspectives of the lawyers on the matter will be revealed and thusly, the future of the profession of judicial advisory will be allowed to appear clearly.

Research Methods

The study has been conducted only on the lawyers who were registered at the Bar Associations in the provinces of Eastern Black Sea Region due to limitations of time and cost. In obtaining the data, face-to-face interviewing technique and the questionnaire method are used in the study. The study is conducted in four provinces (Trabzon, Rize, Ordu, and Giresun) located in the Eastern Black Sea Region. There are a total of 1,339 lawyers in total; 540 of whom are registered at the Trabzon Bar Association, 375 of whom are registered at the Ordu Bar Association, 133 of whom are registered at the Rize Bar Association, and 281 of whom are registered at the Giresun Bar Association. Among these lawyers, only 600 of them were reached and yet 354 of them filled out the questionnaire.

There are three sections in the questionnaire. In the first section, there are questions about demographic characteristics such as age, gender, and level of education. The second section consists of questions that would measure their awareness levels regarding judicial advisory. And, the third section consists of questions regarding the applicability of the profession of judicial advisory.

The questions of the questionnaire have been analyzed in SPSS 10 statistical software. Besides frequency analysis, whether or not the lawyers had differences in terms of their demographic characteristics have been tested by the unpaired *t*-test and One Way ANOVA test. Additionally, in cases where it became necessary to make rankings, the average values are taken as the basis.

Table 1. Findings Regarding Values Obtained in the Consequence of Reliability Analysis.

Scale	Cronbach's Alpha	Scale Number
Lawyers' opinions regarding members of the Accounting Profession working as experts.	0.832	6
Lawyers' level of information regarding judicial advisory.	0.861	9
Groups of professions which are likely to be preferred.	0.871	9
Expectation of obtaining assistance from the members of the profession of accounting in the future.	0.922	5
Services which are likely to be obtained from the judicial advisories.	0.943	16
Characteristics that the judicial advisory must have.	0.953	14
General opinions regarding the future of judicial advisory.	0.912	10
Total	0.952	69

Reliability Analysis

The reliability analysis indicates the level of consistency of the questions asked in the questionnaire and the obtained responses and the level of their reflection of the problem analyzed in the study. In other words, it is used for determining how homogeneous the scale used to solve the studied problem is. The study's providing healthy and reliable outcomes depends on the homogeneity of the scale. For this purpose, one of the most frequently used methods is the Alpha Model (Cronbach's Alpha). In this model, having the Alpha coefficient between the values of 0.60 and 0.80 indicates that the scale is pretty reliable, and having the Alpha coefficient above 0.80 indicates that the scale is highly reliable (Kalaycı, 2016, p. 405).

The Cronbach's Alpha value of 69 questions asked in the scale used in the study appeared as 0.952. This situation indicates that the data to be used in the analyses are highly reliable. The reliability of the scales used in the study as a group is indicated in Table 1.

FINDINGS

The data obtained after loading the questionnaires to the SPSS 10 software were tested by the frequency analysis and generally the awareness levels and thoughts of the lawyers regarding applicability were determined. Additionally, whether or not there were differences between those views in terms of the demographic characteristics was revealed.

Findings in Terms of Demographic Factors and General Opinions

In the consequence of analyses of the questionnaires of the participants, the frequency distributions of the demographic characteristics and general opinions are summarized in Tables 2 and 3.

When Table 2 is studied, it is seen that 47.5% of the participants are female and 92.9% of them are university graduates. Also, it is observed that half of the participants had experience less than 5 years.

Table 2. Demographic Characteristics Regarding the Participants (*n*: 354).

City	Number	Percentage	Years of Working as Lawyer	Number	Percentage
Giresun	97	27.4	1–5 years	177	50.0
Ordu	93	26.3	6–10 years	80	22.6
Rize	61	17.2	11–15 years	39	11.0
Trabzon	103	29.1	16–20 years	21	5.9
			21 and above	37	10.5
Sex	Number	Percentage	Educational Level	Number	Percentage
Female	168	47.5	Undergraduate	329	92.9
Male	186	52.5	Graduate	23	6.5
			Doctorate	2	0.6

When Table 3 is studied, it is seen that half of the participants have never received any accounting education. Approximately three-fourths of the participants indicated that basic accounting education was necessary in the law faculties. A vast majority of the participants have indicated that they needed accounting information in their professional lives and they have received help from the members of the accounting profession.

As it becomes apparent from the results above, accounting information is needed in legal and commercial cases and majority of the lawyers resort to receiving external services for those. In this case, the persons who would provide accounting services to the lawyers need to be persons trained in this matter, who know the legal mechanisms well and who are experienced in their subject matters, because the ability of analytical thinking of the novice members of the accounting profession would not be developed yet and thusly the missing information that they would provide to the lawyers would risk harming the trust in the profession. Thus, it is important that the persons who would provide professional services to the lawyers need to be selected among experienced persons and indeed they need to accept this matter as their profession.

Table 3. General Opinions of the Participants (*n*: 354).

Have You Received Basic Accounting Education?	Number	%	Have You Received Assistance from the Members of the Accounting Profession?	Number	%
Yes	131	37.0	Yes	256	72.3
No	223	62.9	No	98	27.7
Is Basic Accounting Education is Necessary at the Law Faculties?	Number	%	Have You Ever Needed Accounting Information in the Cases That You Handled?	Number	%
Yes	270	76.3	Yes	247	69.8
No	84	23.8	No	107	30.2

Findings Regarding Competence of the Members of Accounting Profession Working as Experts

The opinions of the lawyers regarding competence of the members of accounting profession working as experts are summarized in Table 4 below.

When Table 4 is studied, it is seen that the general opinions of the lawyers regarding the competence of expertise of the members of the accounting profession working as experts was under average of 3. This situation indicates that the lawyers have negative opinions regarding the competence of expertise of the members of the accounting profession. The only matter that the lawyers have positive opinions is about the level of professional knowledge of the members of accounting profession. Except this, it is seen that their opinions are all negative regarding investigative aspects, legal knowledge, communication skills, fraud auditing, and report writing.

In this matter, the same results have been found in the theses that Mehmet Akif Altunay has conducted in 2014 across Turkey and Ahmet Erkan has conducted in 2016 in the provinces of Antalya and Isparta. This situation indicates that the lawyers in the Eastern Black Sea Region have the same opinions like the lawyers in the rest of Turkey.

According to Table 5, when the opinions of the lawyers regarding the competence of the members of accounting profession working as experts, no significant difference emerges in terms of sex, level of education, and receiving assistance. In other words, no significant statistical difference emerged between females and males, graduates of universities and graduate schools, and those who receive assistance in the cases from the members of accounting profession and those who do not in terms of the opinions indicated above. However, it has been determined that statistically there was a significant difference between the opinions of the lawyers who received basic accounting education and who do not. The lawyers who received basic accounting education have more negative opinions when compared to the lawyers who did not receive accounting education. It may be said that the reason for this originates from the fact that the lawyers who have accounting knowledge evaluate the members of the accounting profession working as experts more objectively. This outcome overlaps with the outcome that Ahmet Erkan has conducted in the provinces of Antalya and Isparta in 2016.

Table 4. Opinions of the Lawyers Regarding Competence of the Members of Accounting Profession.

	Mean
Their investigative skills are at the sufficient level.	2.70
Their legal knowledge is at the sufficient level.	2.20
Their communication skills are at the sufficient level.	2.98
Their professional knowledge is at the sufficient level.	3.20
Their knowledge regarding fraud auditing is at the sufficient level.	2.78
The written expert reports have the required quality.	2.55

Table 5. Findings Regarding the Differences of Opinions of the Lawyers about Competence of the Members of Accounting Profession Working as Experts in Terms of Demographic Factors.

Factors		Frequency	Mean	Standard Deviation	*t*	Sd	*p*
In terms of sex.	Female	168	2.7282	0.69610	–0.286	352	0.775
	Male	186	2.7500	0.73383			
In terms of level of education.	Undergraduate	329	2.7558	0.69575	1.379	350	0.169
	Graduate	25	2.5435	0.94444			
In terms of obtaining basic accounting education.	Yes	131	2.5331	0.76556	–4.274	349	**0.000**
	No	220	2.8636	0.65927			
In terms of receiving help in the cases.	Yes	256	2.7201	0.71276	–0.724	351	0.469
	No	97	2.7818	0.72103			

Meaningful at the level of $p < 0.01$.
Note: Bold values represent the statistically significant difference at the level of significance of 1%.

Findings Regarding Level of Information of the Lawyers about the Profession of Judicial Advisory

The levels of information of the lawyers regarding the profession of judicial advisory are analyzed by using descriptive statistics and the obtained findings are summarized in Table 6.

According to Table 6, it is seen that the general averages are below 3 in terms of all of the questions. This means that the lawyers have the opinion that they have low level of knowledge regarding judicial advisory. Namely, vast majority of the lawyers have not heard of the profession of judicial advisory before or they do not have sufficient information. And, because the profession of judicial advisory is not well known, the perception that this profession is a necessity has not been formed.

Table 6. Findings Regarding Level of Information of the Lawyers about the Profession of Judicial Advisory.

	Mean
I have heard of the expression of judicial accounting/advisory before.	2.94
Knowledge regarding judicial advisory is at the sufficient level.	2.34
My knowledge regarding the institution of expert testimony in judicial advisory is at the sufficient level.	2.47
My knowledge regarding the institution of case support in judicial advisory is at the sufficient level.	2.48
My knowledge regarding the institution of fraud investigation in judicial advisory is at the sufficient level.	2.43
My knowledge regarding the differences between judicial accounting and expertise is at the sufficient level.	2.48
I believe that there is a significant need in our country for judicial advisory profession.	2.97
The profession of judicial advisory is a more reputable profession than the profession of public accountancy.	2.71
I believe that judicial advisory would be more useful than experts.	2.99

Table 7. Findings Regarding Differences of the Level of Knowledge of the Lawyers about the Profession of Judicial Advisory in Terms of Demographic Factors.

Competency	Number	Mean	Standard Deviation	*t*	Sd	*p*
Sex	Female = 168	2.4772	0.86322	–1.035	352	0.301
	Male = 186	2.5762	0.92886	–1.039		
Level of education	Undergraduate = 329	2.5010	0.89337	–2.057	350	**0.040**
	Graduate = 25	2.8986	0.93709	–1.973		
Basic accounting education	Yes = 131	2.5827	0.91015	0.853	349	0.394
	No = 220	2.4977	0.89752	0.850		
Receiving assistance in cases	Yes = 256	2.5703	0.88761	1.528	351	0.127
	No = 97	2.4072	0.91539	1.507		

Meaningful at the level of $p < 0.01$.
Note: Bold values represent the statistically significant difference at the level of significance of 1%.

The lawyers have not responded positively to the questions that the profession of judicial advisory is an important need and it would be useful. This outcome may be related to the fact that the participants had insufficient level of knowledge regarding judicial advisory.

It is seen that these outcomes are consistent with the findings of the studies that Mehmet Akif Altunay has conducted in 2014 across Turkey and Ahmet Erkan has conducted in 2016 in the provinces of Antalya and Isparta.

The unpaired *t*-test is used in order to test whether the level of knowledge of the lawyers regarding the profession of judicial advisory in terms of demographic factors display significant differences or not. The findings obtained in the consequence of conducted analysis are summarized in Table 7.

When the lawyers are analyzed in terms of whether there is a difference in their opinions or not in terms of their level of knowledge regarding judicial advisory, it has been observed that there is a significant difference only in terms of level of education. No difference takes place in the opinions among other characteristics which are sex, basic accounting education, and receiving assistance. In terms of level of education, those who are graduates of universities have more negative opinions regarding the matter than those who are graduates of graduate schools. It may be said that the reason for this might originate from the fact that the graduates of graduate schools might have had information regarding judicial advisory in their masters' and doctoral education.

These outcomes are consistent with the outcomes of the study conducted by Ahmet Erkan in 2016 in the provinces of Antalya and Isparta.

Groups of Professions to be Preferred in Receiving Judicial Advisory Services

In the event that the profession of judicial advisory becomes active, the matter of which groups of professions the lawyers would benefit from is analyzed and the outcomes are summarized in Table 8 below.

According to Table 8, the three groups of professions that the lawyers would prefer receiving services are sworn-in public accountants, faculty members of

Table 8. Groups of Professions to Be Preferred by Lawyers in Receiving Judicial Advisory Services.

	N	Mean	Standard Deviation
(1) Sworn-in Public Accountants	354	3.5678	1.13516
(2) Associate and Full Professors of Accounting	353	3.3229	1.24452
(3) Certified Public Accountants	354	3.1469	1.07028
(4) Other Faculty Members of Accounting	354	2.7881	1.14292
(5) Finance Experts	354	2.7486	1.23525
(6) Government Auditors	354	2.7034	1.25033
(7) Independent Auditors	354	2.6130	1.18056
(8) Internal Auditors	354	2.4520	1.11858
(9) Internal Control Specialists	354	2.4209	1.10662

accounting at universities, and certified public accountants. The average scores obtained by the group of professionals in the top three ranks are above 3. It is seen that the least preferred groups of professionals are internal auditors and internal control specialists.

Services to be Received by the Lawyers from Judicial Advisories

The findings obtained from descriptive statistics conducted regarding which services the lawyers would receive from the judicial advisories are displayed in Table 9.

According to Table 9 above, among the most preferred services, we have the inspection of commercial books in the first place (3.81 average), analysis of financial tables in the second place (3.60 average), and uncovering fraud and corruption in the third place (3.58). It is seen that the services which would be least requested was family law cases with the average of 2.65. The services which are planned to be

Table 9. Ranking of Preferences of the Services that the Lawyers Would Receive from Judicial Advisories.

	N	Mean	Standard Deviation
(1) Inspection of commercial books.	354	3.8164	1.05254
(2) Analysis of financial tables.	354	3.6017	1.09963
(3) Uncovering fraud and corruption.	354	3.5819	1.13672
(4) Whether the documents reflect reality or not.	354	3.5791	1.12440
(5) Tax disputes.	354	3.5452	1.10597
(6) Determination of economic losses.	354	3.5056	1.12968
(7) Inspection of going into debt.	353	3.5042	1.12088
(8) Determination of company equity capital.	354	3.4915	1.14708
(9) Determination of company value.	354	3.4746	1.12941
(10) Liquidation procedures.	354	3.4520	1.17056
(11) Suspension of bankruptcy or concordat.	354	3.4294	1.22154
(12) Valuation of assets which are subject matter of cases.	354	3.4237	1.11701
(13) Determination of dividends of shareholders.	354	3.3531	1.23093
(14) Interest calculation.	354	3.2090	1.28902
(15) Computer assisted judicial inspections.	353	3.0198	1.27125
(16) In family law cases.	354	2.6554	1.34011

Table 10. Ranking of Preferences of Qualifications that Lawyers Seek in Judicial Advisories.

	N	Mean	Std. Deviation
(1) Authority over accounting standards.	354	4.2006	0.88545
(2) Authority over legal procedures.	354	4.1271	0.92995
(3) Research skills.	353	4.1246	0.94526
(4) Knowledge of law and regulations.	354	4.1186	0.99434
(5) Effective communication skills.	354	4.0819	0.93200
(6) Strategic thinking skills.	354	4.0734	0.98154
(7) Knowledge of fraud determination methods.	354	4.0678	0.91008
(8) Powerful investigative insight.	354	4.0678	0.94969
(9) Knowledge of statistics.	354	4.0508	0.95075
(10) Authority over information technologies.	354	4.0508	0.95075
(11) Authority over auditing standards.	354	4.0480	0.93437
(12) Interviewing / questioning techniques.	354	4.0141	0.92942
(13) Packaged accounting software usage skills.	354	4.0085	0.93557
(14) Knowledge of management systems.	354	4.0056	0.94911

Note: Scoring is made over 5.

received are offered to the commercial establishment by the auditing firms or auditors. The fact that the lawyers prefer obtaining services from judicial advisories especially in these subject matters remind us that there were a lot of disputes between the commercial establishments and auditing firms originating from the auditing activities.

Qualifications That Lawyers Seek in Judicial Advisories

The ranking of preferences of lawyers regarding what they seek in judicial advisories is summarized in Table 10.

According to Table 10 above, the first five qualifications that the lawyers seen in a judicial advisory are authority over accounting standards, authority over legal procedures, research skills, knowledge of law and regulations, and effective communication skills. It is seen that these outcomes are consistent with the findings of the studies that Mehmet Akif Altunay has conducted in 2014 across Turkey and Ahmet Erkan has conducted in 2016 in the provinces of Antalya and Isparta.

Expectation of the Lawyers in Receiving Assistance from the Members of Accounting Profession in the Future

The findings regarding receiving assistance in the future are summarized in Table 11. When the lawyers are asked whether they would receive professional assistance from the members of accounting profession in the future or not, it has been seen that the vast majority of the participants have exceeded the point 3 average, namely they had positive opinions regarding the matter.

According to Table 11, among the topics where the lawyers expect to receive assistance from the accounting experts in the future, we have the topic of "receiving professional assistance" with the average of 3.62. With a slight difference, the topic of "receiving expert opinion" comes in the second rank and the expectation

Table 11. Expectation of Lawyers in Receiving Assistance in the Future.

	N	Mean	Std. Deviation
(1) I may receive professional assistance from accounting experts in the cases for solutions.	354	3.6215	1.06086
(2) I may receive expert opinion from accounting experts in the cases.	354	3.6158	0.98968
(3) I may benefit from accounting experts as expert witness in the cases.	353	3.3796	1.04872
(4) I may receive assistance from accounting experts in resolution of conflicts in the cases.	354	3.4548	1.03450
(5) I may request assistance from accounting experts regarding fraud investigation in the cases.	354	3.4294	1.09173

Note: Scoring is made over 5.

of benefitting from accounting experts in the "resolution of conflicts" comes in the third rank. The topic where the lawyers have the least amount of expectation in receiving assistance from the accounting experts is the service of expert witness.

General Opinions of Lawyers Regarding the Profession of Judicial Advisory

The opinions of the lawyers regarding the future of the profession of judicial advisory are investigated and the findings indicated in Table 12 are obtained.

When Table 12 is analyzed, the majority of lawyers think that there must be an exam to become judicial advisory for improving the profession of judicial advisory just like it happens in certified public accountancy, and arrangements needs to be made definitely in the regulations, there must be a requirement of internship at the beginning of the profession, it needs to be introduced as a class in the undergraduate and graduate programs and there needs to be an experience of public accountancy of at least 10 years. Also, majority of lawyers think that the profession of judicial advisory would provide useful outcomes within the case processes.

Table 12. General Opinions of Lawyers Regarding Judicial Advisory.

	Frequency	Mean	Std. Deviation
(1) There must be an exam to become judicial advisory.	354	3.7938	1.05372
(2) New arrangements need to be made in the regulations for development of the profession of judicial advisory.	354	3.7232	1.03051
(3) There must be an internship to start the profession of judicial advisory.	354	3.7090	1.04167
(4) Undergraduate degrees must be created regarding the profession of judicial advisory.	354	3.6949	1.08955
(5) It will be useful to obtain professional assistance from judicial advisories during cases.	354	3.6695	1.02702
(6) Classes need to be introduced in faculties regarding the profession of judicial advisory.	353	3.6601	1.05960
(7) A requirement of at least 10 years of experience in accounting and auditing needs to be introduced to be able to become judicial advisory.	354	3.6441	1.11028

It is seen that these outcomes are consistent with the findings of the studies that Mehmet Akif Altunay has conducted in 2014 across Turkey and Ahmet Erkan has conducted in 2016 in the provinces of Antalya and Isparta.

CONCLUSION AND SUGGESTIONS

Following the analysis of the data in SPSS 10, it has been determined that the lawyers thought that the members of the profession of judicial advisory working as experts had been inadequate. This situation shows that the institution of expertise in Turkey needs to be reevaluated. It is believed that a more useful system would be created in the event that the institution of judicial advisory was established besides the institution of expertise. It is seen that this opinion has not changed among the lawyers in terms of different characteristics except the level of education. It is more dominant among the lawyers who have obtained graduate education that the members of the profession of accounting working as experts were inadequate. When the levels of information of the lawyers regarding the profession of judicial advisory are analyzed, it is seen that a negative outcome has taken place. Namely, majority of the lawyers thought that they did not have information regarding the profession of judicial advisory. It has been determined that no characteristic has affected these opinions except level of education. It is seen that the level of knowledge of the graduates of universities were worse than the level of knowledge of the graduates of graduate schools.

Majority of the lawyers expressed that they might receive professional services from the members of profession of accounting in the future although they did not have sufficient knowledge regarding judicial advisory. This situation creates a pretty conducive environment for the improvement of the profession of judicial advisory. It is seen that the lawyers would get the highest amount of assistance from the judicial advisories in the matters of inspection of commercial books and analysis of financial tables. Also, among the groups from which the lawyers consider receiving assistance are primarily the sworn-in public accountants and academics.

Majority of the lawyers believe that an examination and internship system needs to be definitely created for the improvement of the profession of judicial advisory and a certain amount of accounting experience needs to be sought among those who would start this profession.

When the limited numbers of academic studies, which are conducted on lawyers in Turkey, are analyzed, it is seen that the abovementioned conclusions have similarities with the opinions of the lawyers located in the provinces of Eastern Black Sea Region. This situation may be interpreted in a way that the lawyers across Turkey had prejudices regarding the profession of judicial advisory originating from missing and insufficient information.

In order to make the profession of judicial advisory active in Turkey, the number of academic studies regarding introduction of this profession needs to be increased and especially the perceptions of legists regarding this profession need to be corrected. To do this, it is believed that increasing the studies regarding legists and eliminating the negative perceptions of the legists would reflect positively on the future of the profession.

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