нейшее плодотворное функционирование данных объединений по координации своей деятельности, а также представления и защиты общих интересов в соответствии с законодательством Республики Беларусь.

Г.К. Лукас, д-р социальных наук, лектор Vilnius University (Vilnius) THE EVALUATION OF PROSPECTS OF FORENSIC ACCOUNTING IN LITHUANIA

Экспертный учет – это один из видов учета, с помощью которого, применяя исследовательские, аналитические и другие способы эксперта, устанавливается точность финансовых отчетов. Экспертный учет иногда сопоставляется с творческим учетом, однако, это самостоятельный вид учета, популярность которого скоро растет в мире. Поэтому цель статьи – выяснить, какие возможности и перспективы применения экспертного учета в Литве. Проведенный анализ позволяет делать вывод, что применение экспертного учета в Литве, как и в любой другой стране, является целесообразным. Однако следует констатировать факт, что специалисты этого вида учета готовятся только в университетах США. Поэтому при оценке перспектив применения экспертного учета в Литве следует упомянуть о важности и необходимости подготовки этих специалистов в университетах или в других высших учебных заведениях республики.

Forensic accounting is one of the branches of accounting, which helps through exploratory, analytical and other expert's skills to determine the accuracy of the financial statements. Although forensic accounting is often equated with creative accounting, it has existed for a sufficiently long time in the world. Due to the increasing impact of business environments on business entities, the popularity of such branch of accounting is rapidly growing. Therefore, the purpose of the present article is to find out what are the prospects of application of forensic accounting in Lithuania. The analysis allows us to state that in Lithuania, as well as in any other country, the application of forensic accounting should be appropriate. Unfortunately, it is necessary to observe that such specialists are prepared only in the United States universities. Therefore, after the evaluation of prospects of forensic accounting in Lithuania it is necessary to stress the need to prepare such specialists in the universities or in other higher institutions of the country.

It is important to mention that the term "forensic accounting" was first used in 1946 by Maurice E. Peloubet in his book "Forensic accounting: its place in today's economy". This branch of accounting, nowadays widely developed in the United States, was not systematized until 1976, when the first academic works on forensic accounting appeared. So, at first glance it might seem that this branch of accounting is perhaps the youngest; however, this method of accounting had been already applied in the era of Egyptian civilization. According to R. Brown (2009), it had been used by clerks who made lists of and counted all the valuable pharaohs' items and their property.

It is necessary to state that during this period forensic accounting is considered to be one of those fields that have a continually growing need of specialists. According to S.L. Skalak, T.W. Golden, M.M. Clayton, J.S. Pill (2011), namely this branch of accounting is the fastest developing field of accounting. Therefore, quite much research has been done in this area. Among the foreign researchers who analysed this topic should be mentioned such researchers as T.W. Singleton (2007, 2008, 2010), D.L. Crumbley (2002, 2005, 2009), M. Nagrini (2012), and others. Unfortunately, in Lithuania this topic has not been practically analysed, so there is no research developed.

However, despite the fact that research on this topic in Lithuania is scarce, it should be noted that, as the practice of forensic accounting reveals, experts are still needed, because they can work in different fields ranging from public institutions, such as the Financial Crime Investigation Service (FCIS) or Special Investigation Service (STT), to the private sector. Such a wide range of activities and fields, as G. Smith and D. Crumbley (2009) point out, is due to the growing globalization of businesses and the strengthening of accounting and taxation requirements.

Thus, the object of the present research is forensic accounting.

The purpose of the research is to accomplish an analysis of prospects of forensic accounting application in Lithuania.

In order the research was successful and reliable, it has the following tasks:

- to accomplish a comparative analysis of forensic accounting and audit;

- to identify the peculiarities of forensic accounting activity;

- to anticipate and evaluate the prospects of forensic accounting application in Lithuania.

The work encompasses an analysis of foreign scientific literature, empirical studies and economic literature as well as a practical study on the issues of forensic accounting, its concept and evaluation of its prospects. In order to accomplish the research the following methods have been used: accumulation of information, comparison, classification, generalization, etc.

## Relation between forensic accounting and audit

It should be noted that forensic accountant's and auditor's work is very similar, therefore most of the forensic accountants start their career as assistant auditors, then auditors, and finally becoming good specialists of forensic accounting. According to C.T. Horngren, W.T. Harrison, L.S. Bamber, B. Willis, B. Jones (2005), both auditors and forensic accountants may be called accountants, but the statement that an auditor is an accountant raises not only a scientific debate. The main difference between the forensic accountant and auditor is that forensic accountant is employed to carry out a financial investigation, to confirm or to deny the existence of irregularities of fraud and creative accounting, which are considered as tax evasion. Another fairly big difference is that auditors use selection method, and thus rely on the assumption that if some major cash transactions were carried out in accordance with the laws, other, smaller operations, may also be performed in the same way, i.e. without breaking the law. Meanwhile, forensic accountants in their work do not apply any statistical or other selection methods, but review absolutely all operations in order to fully ensure fair, uninfluenced by any conditions assessment of the company. Therefore, due to the peculiarities of the work, as S. Pedneault, M. Sheetz, H. Silverstone, F. Rudewicz (2012) point out, forensic accountants are more sceptical and more captious than auditors, because they are usually hired with a clear objective - to identify signs of fraud, cases of application of illegal taxation, fraud schemes, to detect other small or big fraud performed by both the company's management and employees.

It is important to note that despite the existing differences there are several similarities in the activity of forensic accountant and auditor. According to S. Ramamoorti (2008), forensic accounting bases its activities on the same fraud triangle in order to examine all of the activity subtleties of the company concerned and to discover the beginning of possible fraud. This triangle is divided into three parts, which consist of the opportunities, motivation and realization. It is argued that favourable conditions are created to all of these three elements, allowing the appearance of mistakes and fraud. However, different definitions of the components of the fraud triangle in the scientific literature enabled Bressler, M. S., Bressler, L. A. (2007) to improve the fraud triangle and present it in the form of a square (see Picture 1).





Cressey, D.R. (1973), who had first proposed the concept of the fraud triangle, explained that the pressure to commit fraud can be identified with a person's internal motives, but stressed the fact that the existence of financial difficulties does not mean that he or she will be inclined to commit fraud. He also stressed that the pressure can be of three types -a personal pressure to pay for the promoted lifestyle, pressure by the employer (company's management) to meet the interests of the company in spite of his own, and the external pressure. The man who resolves to commit financial fraud should have an incentive, opportunity, and how to justify all of this, more specifically - everything he is going to do must have a rational explanation. However, Albrecht, W. S., Williams, T. L. Wernz, G. W. (1995) proved that one more element must be added to the fraud triangle - the ability. As M. J. Kranacher, R. Riley J.T. Wells (2010) note, it is this element that is the most important to forensic accountant, thus the performed research dwells namely upon the assessment of this element. After all, if a person has the motivation and opportunity to deceive someone, he has to have the ability to do that. For example, if a person does not understand how to keep the account book, he does not know how to fill it and how to manipulate the numbers, no matter what opportunity or incentive he has, still he will not be able to commit fraud. The most important thing to note is that unlike the auditor, forensic accountant is able not only to apply his accounting knowledge, but he can relate it with the criminal law, civil law and criminology.

## The peculiarities of forensic accounting activities and its prospects in Lithuania

The possibility to find plenty of information on forensic accounting and its objectives often gives clients the impression that forensic accountant can detect and find out any, even the most carefully planned deception, regardless of its size and duration. However, only intuition or knowledge that there is something wrong in the commercial activities of the company is not enough to present the conclusions of the transparency of the financial reporting. According to K.C. Carnes, N.J. Gierlasinski (2001), in order to reveal fraud one should have enough time to find enough evidence that would be suitable for use in court and reveal the fraud.

Traditionally, forensic accountant analyses the received accounts and invoicing, account books, tax records, various accounting registers in order to determine how and when a fraud or their group has been made. However, due to the recent emergence of information technology and developing consumer skills, accounting documents are more often stored on computers that are protected by passwords. Thus, according to W.T. Thornhill (1995), forensic accountant should be also able to work as a programmer who can restore the information on the computer and to find signs of deception, even if the information has been removed from the information media. Such cases of fraud are difficult to prove – it is difficult to collect a sufficient number of evidence, not only because of the lack of some of the documents or some records, but also due to the fact that a person acting on the Internet can protect his identity and he can successfully hide computer identification codes by using some software tools. For these reasons it is very important to a forensic accountant not only to know the latest technologies or fraud techniques and their subtleties, but also to know them well in order to be able to prove fraud.

It should be noted that in Lithuania, unlike the United States, new specialists have not appeared yet. Their existence, as W. D. Huber (2013) states, not only enables to identify a greater number of frauds or their schemes on an international level, but also facilitates the work of officials of financial crimes enforcement as forensic accountants usually collect the proper evidence for the trial themselves. In addition, there is a practice that they introduce the lawyers with the cases of fraudsters, tricksters, advise what questions to ask to witnesses, and often they themselves become witnesses. This profession is extremely important not only to encourage the country's competitiveness, but also to accelerate the process of globalization of corporate activities, as forensic accountants often find such evidence that is practically inaccessible to lawyers who do not have accounting knowledge. So, in this field, when the country faces with a relatively high degree of the shadow economy, forensic accounting has a number of opportunities and prospects to adapt in Lithuania. In addition, with the existence of such professionals it is likely that fraud would become much rarer and more conservative phenomenon, because at this time not only Lithuania, but also other countries famous for the degree of their shadow-wide economies, lack officers with legal and accounting knowledge. And the existence of such specialists and respective laws regulating their activities might be one of the means of the fight against the underground economy.

It should be noted that forensic accountant's services in case of divorce are a widespread phenomenon abroad. According to G.A. Pasco (2012), it is difficult enough to prove to which of the spouses one or the other purchase of significant financial value acquired during the marriage rightfully belongs. Thus, experts could establish themselves in this field - to help to one of the spouses to find out, to confirm or to deny the predictions that their family possessions had been concealed from him, in order to avoid the division of assets. In Lithuania, slightly, but with divorce rates increasing, these experts could help ex-spouses to share their assets fairly. In this way, forensic accounting specialists investigating the bank accounts, business deals, financial projects, and other documents, referring to the specific circumstances and the legal requirements, search for hidden assets and income, conflicting financial documents, assess businesses, gather information for lawyers, which can be useful for divorce process. On the other hand, although the range of work of such professionals is wide, the possibilities of its application in the field of divorce in Lithuania are very low. First of all, since in Lithuania there are many divorce agencies that offer not only legal services, quick divorce, asset recovery, alimony to be awarded, but also psychological assistance to divorcing people. In addition, the prices of such services are falling – discounts are increasingly applied, divorce agencies offer a variety of promotions to attract customers. Therefore, competition to join this field would be very big and forensic accounting to adapt in this field in Lithuania has few possibilities.

However, the need of such specialists in Lithuania really exists. To prove that statement two cases of bankruptcy of two Lithuanian banks – AB "Snoras" and AB "Ūkio bankas" for – can be presented, the bankruptcy of which had a significant impact not only on businesses, but also on public institutions. Bankruptcy administrator of AB "Snoras" and his team concluded that, although the bank had declared 2.9 billion Litas of underlying financial assets, it was found that this property was only about 300 million Litas. According to the bankruptcy administrator, the deficit was a result of activity of two major shareholders. However, the bankruptcy administrator together with the employees of the bank and advisors in foreign countries in order to identify, protect, and restore the bank's assets, found more than 2 billion Litas of the bank's assets in Lithuania and abroad. So, this example proves that forensic accountant has a number of opportunities and prospects to adapt in Lithuania.

However, it should be noted that, unlike in some countries, Lithuania does not prepare any forensic accounting specialists. While economics and law are one of the most popular study programmes among the graduates, there is no joint programme to prepare forensic accountants. However, it should be noted that the possibility to establish a new specialty that combines economics and law is quite high. In addition, the very study module as a forensic accounting should not only increase the knowledge of prospective accountants but should also make this profession more attractive among the students.

Forensic accounting is one of the fields which in the world have a constantly growing need for professionals due to increasing number of fraud initiated by the company's management or employees. The scientific analysis of the literature showed that forensic accountants, investigating bank accounts, business deals, financial projects, and other documents, referring to the specific circumstances and the legal requirements, look for hidden assets and income, conflicting financial documents, assess businesses, collect information to lawyers, etc. It should be noted that, despite the existing demand for specialists, Lithuanian universities or other higher schools of the country do not prepare any forensic accountants. Specialists trained abroad are not interested in returning to Lithuania to work due to the anti-competitive salary.

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## ОСОБЕННОСТИ ПРИМЕНЕНИЯ АМОРТИЗАЦИОННОЙ ПРЕМИИ В УСЛОВИЯХ ПРОВЕДЕНИЯ ПЕРЕОЦЕНКИ ОСНОВНЫХ СРЕДСТВ

В статье рассмотрен порядок признания и отражения в бухгалтерском учете отложенных налоговых обязательств, возникающих при применении амортизационной премии. На примерах приведено сравнение применения амортизационной премии и отражения в бухгалтерском учете возникновения и погашения отложенного налогового обязательства в условия проведения и не проведения переоценки основных средств.

The article describes the procedure for recognition and reflection in the accounting of deferred tax liabilities arising from the application of bonus depreciation. On a comparison of examples of application of bonus depreciation and for accounting and payment of a deferred tax liability in terms of conduct and not the revaluation of fixed assets.

Введение новшеств в отечественную учетную систему обусловлено, прежде всего, применением в бухгалтерском учете принципов Международных стандартов финансовой отчетности.

Среди таких новшеств выделяют источник стимулирования инвестиций, как амортизационная премия, и вытекающий после ее применения объект бухгалтерского учета, как отложенное налоговое обязательство.

Новый механизм, позволяющий снизить налог на прибыль, – амортизационная премия, – появился в налоговом законодательстве Республики Беларусь с 1 января 2012 года.

Согласно подп. 2.6 п. 2 ст.130 Налогового Кодекса Республики Беларусь плательщик имеет право включить в состав затрат по производству и реализации товаров (работ, услуг) часть первоначальной стоимости основных средств, сформированной в бухгалтерском учете (за исключение принятия основных средств в качестве объекта по договорам аренды (лизинга), доверительного управления, а также вклада в уставный фонд (простое товарищество или хозяйственную группу) и случаев безвозмездного получения этих средств) в месяце, с которого начинают исчисляться амортизационные отчисления в бухгалтерском учете, в следующих пределах: