

The role of judicial accounting in reducing financial corruption practices in Jordan

Electronic systems environment as an intermediate variable

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Abstract:

This study included an introduction, three chapters and a conclusion. The introduction contains the general framework of the study and the development of a set of previous studies related to the subject of the study. In the first chapter of the study, the researcher dealt with the theoretical framework of judicial accounting by clarifying the basic concepts of judicial accounting, then the study dealt with the procedures and areas of using judicial accounting and the qualifications and skills that must be available in the judicial accountant, as well as the role of electronic systems in helping the judicial accountant to be transparent in the decision. The other part of the study dealt with financial corruption by clarifying the concept of financial corruption, its forms and methods, the reasons leading to it and the factors that help to commit it, in addition to the role of judicial accounting in this field. This study dealt with the field study by analyzing the data of the field study and testing the hypotheses. This study reached to many results, the most important of which was that there is an impact of the judicial accountant as an expert witness, an important role in the field of judicial accounting in detecting fraud and limiting financial corruption. It also reached recommendations, the most important of which was working to make maximum use of the effectiveness of judicial accounting methods in order to control financial performance and professional behavior at all administrative levels, because judicial accounting includes mechanisms that help detect fraud and reduce financial corruption in its various forms.

Keywords: (Judicial accounting, financial corruption, electronic systems, courts.)

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Introduction

The global economy has become based on knowledge and business organizations in various countries of the world are affected by the successive changes due to the economy's dependence on that knowledge, which led to the emergence of problems, some of which represented the collapse of some large international facilities such as WorldCom, Enron and other companies due to Manipulating accounting procedures in order to increase profits in the stock market (Al-Kisi 2016)

In addition to the involvement of auditing companies in this, which led to the discovery of financial corruption cases in a number of companies, and since the facts of these disputes are related to specialized accounting matters that exceed the capabilities of judges, the law empowered them to resort to accountancy experts under the name of the Judicial Accounting Law to help them establish the facts and reveal the confidentiality of the numbers presented to them, thus reaching a conviction that enables them to issue an appropriate and fair judgment against the manipulators with the help of modern electronic systems to quickly detect these matters (Al-Matarna 2019) Hence the need of judges for expert accountants to be advisors who can benefit from their expertise and investigations based on correct accounting rules, their ability to use various modern electronic systems, and their freedom to express an opinion on lawsuits related to financial violations and manipulation of financial statements.

This prompted the emergence of a new field of accounting, judicial accounting, through which the accounting profession can protect the financial system of institutions, control fraud and corruption and put an end to these procedures, which began to increase in demand in recent years as a result of the application of this type of accounting, which accompanied the use of Information technology and the increase in the rate of lawsuits, and judicial accounting is one of the modern mechanisms in global accounting thought.

Therefore, this study aims to address judicial accounting in theory and identify aspects of its applications in practice, in addition to supporting its methods and mechanisms by using modern electronic systems to reduce financial corruption practices as an attempt by the researcher to fill some gaps in traditional accounting thought in general.

The study Problem

The problem of the study is the increase in the discovery of financial corruption, which has become a problem for many economies of countries, especially developing countries, because of its great impact on the economy of these countries with the help of electronic systems and thus, the study problem can be formulated by answering the following questions:

- 1- What is the possibility of the judicial accountant as an expert witness in the field of judicial accounting in detecting fraud and demonstrating financial corruption in the company?
- 2 What is the possibility of a judicial accountant in the field of supporting the judiciary in cases related to financial corruption?
- 3- Does judicial accountability have an effective role in reducing financial corruption when activating its procedures and practical mechanisms?
- 4- Is there an effect of modern electronic systems as one of the judicial accounting methods in reducing financial corruption?

Objectives of the study

This study mainly aims to analyze the reality of judicial accountability, its importance and its role in developing mechanisms Accounting work using different accounting systems to combat financial corruption issues. The following sub-objectives are derived:

- 1- Introducing the nature of judicial accounting and its basic concepts and areas of use.
- 2- Identifying the concept of financial corruption in all its forms and new methods, identifying the factors that help to commit it and the effects resulting from it, and showing the methods of reducing it.

Significance of the study

The significance of the study is scientific and practical:

Scientific significance:

- 1- Because of the lack of references related to this subject of judicial accounting in general and in the Arab world in particular, which helps in adding new ones to libraries.
- 2- The significance of the study is as a framework for accounting and the law together to work on providing more in-depth information and more related to judicial matters, which paves the way for the accountant to be a consultant and financial expert at a high level, and enables him to conduct examination and investigation operations with the help of modern electronic systems and in a more comprehensive and in-depth way than normal procedures.
- 3- This study contributes to increasing the confidence of users of the financial and accounting information that is included in the financial reports, by helping it to detect and reduce financial corruption.
- 4- This study is considered one of the important and recent studies that bears an important emphasis on the needs of the judiciary, with emphasis on the qualifications and skills required and the basic requirements of the judicial accountant.

Practical significance:

- 1- This study contributes to finding a new profession and a new specialization in the field of accounting represented in the title of judicial accountant, which can be practiced according to certain

regulations and certificates, which contributes to making the financial reports of companies more credible and transparent.

2- The study limits the widespread operations of financial corruption in general, and in many companies in particular, with the importance of applying judicial accounting standards, because financial corruption has become a concern for many companies.

3 This study will support the court archives with new ways of accounting in addition to the judicial accountant's proficiency and knowledge of accounting aspects and electronic systems in a more accurate and skillful manner for matters related to the judicial and legal aspects of financial disputes.

4 - This study covers part of the needs of judges, investors, employees and other stakeholders and helps reduce the rate of financial corruption and increase support for lawsuits.

Study hypotheses

The first hypothesis: There is no statistically significant effect that the judicial accountant as an expert witness has an important role in the field of judicial accounting in detecting fraud and limiting financial corruption.

The second hypothesis: There is no statistically significant effect that the judicial accountant has an important role in supporting the judiciary in cases related to financial corruption.

The third hypothesis: There is no statistically significant effect that judicial accounting has an effective role in reducing financial corruption when activating its procedures and practical mechanisms.

The fourth hypothesis: There is no statistically significant effect that modern electronic systems are one of the judicial accounting methods in reducing financial corruption.

Data collection sources:

This study relied on two sources to collect data:

1- **Primary data:** It is collected from the study population by making a questionnaire and answering the study questions.

2- **Secondary data:** It is collected from books, periodicals and scientific journals, and specialized research, university theses, scientific conferences, and the electronic information network (the Internet).

Study Methodology:

The researcher used the historical method to track previous studies directly related to the subject of the study, he also used the deductive method in formulating the study problem and setting hypotheses, as well as the inductive method to test the study's hypotheses in addition to the descriptive analytical method in the field study.

Previous studies

First: Arabic studies:

1. **Najwa Sebsi's study (2020) entitled:**

The role of judicial accounting in reducing the phenomenon of fraud in the financial statements

The study aimed to determine the basic requirements of the judicial accountant and how they differ from the basic requirements

In the legal accountant, and determining the role of the judicial accountant in supporting lawsuits and limiting the phenomenon of fraud in the financial statements.

The importance of the study emerged by addressing one of the important and modern topics and a new field of accounting literature whose importance has emerged in recent years, in addition to the scarcity of writings and research that dealt with the subject of judicial accounting at the local and regional levels. The problem of the study consisted in defining judicial accounting and stating its importance, objectives, characteristics and justifications for its application in the Egyptian environment, in addition to highlighting the most important differences in the concept, methods and basic requirements between judicial accounting and auditing.

The study reached results, including that there is a difference between the concept of judicial accounting and external auditing, and also there is a difference between the skills and responsibilities of the judicial accountant and the legal accountant, and that the scientific and practical qualification of the current legal accountant is insufficient and does not include knowledge of legal basics that does not qualify him to express an opinion, submit a report and testify before the Public Prosecution.

The study recommended the necessity of having legislation or an authority obligated to develop the skills and expertise of the chartered accountant and rehabilitate him with sufficient scientific qualification to practice the profession of judicial accounting, and the need for the general assemblies of companies to include a judicial accountant who contributes to improving the efficiency of both management, internal auditing and external auditing.

What distinguishes the current study is that this study lies in the definition of judicial accounting and its importance and objectives

Its characteristics and justifications for its application in the Egyptian environment, while clarifying the role of judicial accounting in reducing the phenomenon of

Fraud in financial statements, while my study dealt with the role of judicial accounting in reducing financial corruption practices in the environment of electronic systems

2. Inaam Othman's study (2019) entitled:

The availability of the elements of applying judicial accounting in discovering cases of financial fraud in economic units from the point of view of auditors in audit offices and financial arbitrators accredited to the Ministry of Justice and the Accountants Syndicate in Gaza Strip.

This study aimed to clarify the profession of judicial accounting in addition to knowing the most important techniques and methods used in this regard, in addition to standing on the main ingredients necessary for the accountancy

profession to enter into force. Retrieval of 117 questionnaires, and for the purpose of testing the hypotheses, the paragraphs of the questionnaire were analyzed according to the well-known statistical methods.

This study aimed to clarify the profession of judicial accounting in addition to knowing the most important techniques and methods used in this regard, in addition to identifying the main basics necessary for the entry into force of the accounting profession.

In order to achieve the goal, the descriptive analytical approach was used as it is suitable to the nature of the subject of the study, which consists of 136 questionnaires, which 117 of them were retrieved. For the purpose of hypotheses testing, the questionnaire items were analyzed according to the well-known statistical methods.

The study reached several results, the most important that there is a demand on the judicial accountant profession in Gaza Strip, which has obtained scientific and practical qualifications for financial accountants to carry out this task, in addition to developing his role in legal accounting necessary for this.

It also turns out that there is a clear impact of the environmental components resulting from the unstable conditions prevailing in the Gaza Strip on activating this profession to bring it to better levels.

There is also a gap between what is expected from the accountants' category and what is being achieved on the ground as a result of the culture of resistance to change in some of the labor market.

The study reached several recommendations, the most important of which is the necessity of creating the necessary conditions in Gaza Strip, adapting to the prevailing state of instability, avoiding submission to the current situation, and continuing in the progress towards the developments of the times.

What makes the current study significant is that this study came to show the availability of the elements of applying judicial accounting in discovering cases of financial fraud in economic units from the point of view of auditors in auditing offices and financial arbitrators accredited to the Ministry of Justice and the Accountants Syndicate in Gaza Strip. While my study dealt with the role of judicial accounting in reducing financial corruption practices in the environment of electronic systems.

3- Tariq Wafik's study (2019) entitled:

Judicial accounting as a mechanism for controlling and developing the performance of financial reports in light of financial reporting standards (IFRS)

This study aimed to shed light on the concept of judicial accounting, its importance, objectives and methods, as well as the concept of the quality of financial reports, their characteristics and types, as well as clarifying the role of judicial accounting in improving the quality of financial reports by

developing a proposed framework for drawing the relationship between judicial accounting and financial reports.

The study reached a set of results, the most important of which is the need for judicial accounting as a result of the complexity of financial operations between companies, the rapid economic development and the multiplicity of local jobs and the accompanying emergence of some cases of financial and administrative corruption and the need to support the performance levels of working individuals. It was also found that there are fundamental differences between the quality of the information in the financial reports prepared according to judicial accounting as well as the quality of the information contained in the financial reports without the use of judicial accounting.

What makes the current study significant is that this study aimed to shed light on the concepts and objectives of judicial accounting, economic development and information quality, while this study came to show the role of judicial accounting in reducing financial corruption practices in the environment of electronic systems.

4- Saleh Hadi's study (2019) entitled:

The role of judicial accounting in detecting financial fraud

This study aimed to apply knowledge in the fields of accounting, finance, taxation and auditing to analysis, investigation, inquiry, examination and testing of issues in civil and criminal law in an attempt to reach the credibility through which the judicial accountant can present his expert opinion.

Judicial accounting plays a major role through the availability of a range of important services in the field of fraud investigation and support for lawsuits, as one of the most important functions of judicial accounting is to verify the alleged allegations by the relevant parties, especially those allegations related to the existence of fraud. As the objective of the judicial accountant will depend its purpose, the task may be to investigate the presence of fraud or some economic damage, as fraud has spread widely in many companies as the accountant rely on the sampling method when auditing the financial statements as well as the lack of responsibility towards discovering fraud operations, and here comes the importance of judicial accounting in detecting fraud by employing a set of techniques that help in detecting fraud

This study came out with a conclusion that the judicial accountant's achievement of his goals requires them to have a set of characteristics such as education, training, diverse experience in the field of accounting, auditing and law, oral and written communication skills, the ability to work in a team environment. He worked on a range of techniques, including Benford's law using computer tools, data mining and ratio analysis.

What makes the current study significant is that it came to show the role of judicial accounting in discovering financial fraud, while the current study came to show the role of judicial accounting in reducing financial corruption practices in the environment of electronic systems.

Second: Foreign Studies

Study of B. Lawrence (2020)¹, entitled:

Rules, Norms, and Practices Related to Judicial Accounting

The study aimed to identify the rules, norms and practices associated with judicial accounting, the qualities, experiences and skills required for those who practice judicial accounting, and to identify the nature of the relationship between judicial accountants, their clients and other professionals.

The problem of the study was represented in the dynamic nature of judicial accounting from a professional and legal point of view, and the control over professional resources and their importance in structuring organizations and global markets. The importance of the study lies in considering that judicial accounting as an important resource in Canadian society, and one of the new services that have emerged in Canadian accounting over the past twenty years. The study relied on the personal interview approach. The study has come out with many results, including that there are two sets of prevailing standards that constitute a suitable ground for practicing judicial accounting. These standards are represented in accounting and legal standards, and that maintaining judicial accounting is a resource in Canadian society. The study recommended the need to develop some skills of the judicial accountant, including creative thinking, and the ability to induction in looking at the case in question.

What distinguishes the current study is that this study aimed to show the role of practicing judicial accounting in Canadian society, while my study differs in clarifying the role of judicial accounting in reducing financial corruption practices in the environment of electronic systems.

(2018) Study of WILAM, Vinita.², entitled:

The role of the judicial accountant in the new business environment.

The study aimed to shed light on the financial collapse suffered by a number of major financial institutions around the world and the large number of lawsuits and trials that take place every day, while the Accounting Standards Board seeks to fill the gaps in the field of accounting. While my study differs, it aims to address a number of problems, including the problem of the study in the financial collapse that a number of major financial institutions around the world were exposed to.

The study aimed to present the reasons for the rapid changes that occurred in the accounting profession with the emergence of judicial accounting and the increasing demand on it, as well as discuss the best possible ways to detect and prevent fraud

The study emerged through the role that the judicial accountant can play in the ever-changing business environment, and what the universities can bear from the responsibility towards educating and training accountants in the future to meet the requirements of the business world.

The study used the descriptive analytical method. The study has come out with many results, including that the judicial accountant can play a major role in the new business environment and the accompanying increase in fraud and financial corruption, and the consequent losses estimated with billions. It was found that the best way to control and prevent fraud is by creating the right environment in the organization based on integrity, justice and transparency. The study recommended the need to pay attention to prepare the judicial accountant to meet the increasing needs of various aspects of practical life with needed skills and knowledge in accounting, law, investigation and communication skills.

The judicial accountant should be with qualities, skills and qualifications, including curiosity, creativity, sound professionalism, and he should research all alternatives.

What makes this study significant, it aimed to shed light on the financial collapse that a number of financial institutions were subjected to and to show the role of the judicial accountant in the new business environment, while my study came to show the role of judicial accounting in reducing financial corruption practices in the environment of electronic systems

Study of (Pearson.3, 2018) entitled:

The importance of having courses in information technology and digital environment in the judicial accounting curricula

The study aimed to clarify the importance of having courses in information technology and digital environment in the judicial accounting curricula, and to clarify the role of information technology in committing fraud and modern fraud methods.

The importance of the study emerged from the increasing use of information technology in general and in the field of accounting in particular. The problem of the study was the high number of electronic financial crimes that occurred as a result of the negative use of digital data and modern technologies, such as the stock financing scandal that took place in America in 1970, which is considered one of the major financial scandals that hit the world, in which computers were used to help commit fraud. The study had come out with results, including that there are many technical and specialized cases involving cybercrime and digital evidence that need qualified specialists in the field of judicial accounting who have traditional accounting skills and experience in the field of computers, the Internet and other digital sources such as smart mobile phones, cameras, and modern watches. , digital pens, credit cards...etc

In addition to the need of the judicial accountant to be familiar with the relevant laws and legislation in the digital environment. The study recommended the importance and necessity for the curricula of fraud and judicial accounting to include topics related to information technology.

What makes the current study significant, it aimed to clarify the importance of having a study vocabulary about information technology in the judicial accounting curricula, while my study aimed to demonstrate the role of

judicial accounting in reducing financial corruption practices in the environment of electronic systems.

Theoretical framework

This entry is considered as the basic structure on which science is based, and represents the scientific basis on which the bodies responsible for regulating policies and setting principles, assumptions and standards are based. Despite the recent emergence of the field of judicial accounting, it has received great attention from researchers and most professional bodies and organizations across the world. It has become an important and contemporary field of accounting knowledge, as it is based on some concepts and principles that form the basic foundation and the scientific approach to accounting applications, which consists of general objectives and basic concepts related to judicial accounting. As without specifying the information required by the beneficiaries and without an accurate definition of the nature and quality of the information that is produced by judicial accounting, it will be difficult to determine the correct methods for measuring, displaying and interpreting the elements of financial statements and reports as well as the impact of the surrounding operations, events and circumstances on the financial position of the facility and the results of its work. The scientific framework of judicial accounting in particular contributes to providing a scientific basis for the experts of judicial commercial disputes that can be referred to in resolving the lawsuits submitted to them, which contributes to enlightening the judiciary and helping them in establishing the truth and achieving justice, and reassuring the shareholders, investors and users of the financial statements. (Juma'a 2015), (Abdullah 2017).

The Concept of Judicial Accounting:

There are many definitions and concepts that clarify the true meaning of judicial accountability, the most important of which are the following:

- Judicial accounting was defined as: “a method that looks beyond numbers in dealing with reality in addition to the law to be present in the courts, because it uses knowledge and accounting skill in order to know and report financial damages to be used in legal investigations for the purposes of ending disputes fairly” (Safwan 2017)

Judicial accounting is defined as: “A field of accounting that uses the science of accounting and auditing and investigation skills in order to detect economic damage, and to prepare opinions in legal investigations to support litigation processes. Judicial accounting is not only accounting because it looks beyond numbers in dealing with reality, which requires scientific and deep analysis of data of a case, to then help in revealing the inherent problems in business and finance, and it uses the law and investigative skills to be present in the courts to resolve judicial disputes fairly, while this form is part of the work and skills of judicial accounting” (Al Kubaisi 2016)

Judicial accounting is defined as: “Accounting that records, classifies and summarizes financial events and reveals the fraud before being submitted to courts, and it looks beyond the judicial accounting numbers that give an accounting analysis that is appropriate to the court’s rule and which is adopted as the basis for discussion and debate to reach to the final solution. It is a branch of accounting science in the modern era in which it combines the science of law, the science of accounting and auditing, computer science and the Internet, as it helps in discovering fraud and financial crimes and providing sufficient evidence to the specified parties” (Kadhim 2018)

Judicial accounting is defined as: “the application of the specialized knowledge and investigative skills possessed by the CPA in collecting, analyzing, and evaluating the issue clearly as well as interpreting and communicating the findings to the court, the board of directors, or other executive judicial bodies” (James 2020)

Here, the researcher believes that judicial accounting can be defined as one of the professional fields related to accounting and auditing, which requires those who practice it to be familiar with a set of different knowledge skills such as accounting concepts and applications, auditing skills and methods, skills of inquiry and investigation as well as the exercise of the highest degree of professional skepticism, in light of knowledge of legal matters and information technology, which is used to provide an independent professional opinion on legal problems and lawsuits, and to prevent or reduce fraud and financial corruption crimes, and to detect and report them to identify the persons responsible and those accomplices with them.

The origins of judicial accounting:

The first emergence of judicial accounting was in 1817, when a case known as *Meyerker Sinphon* appeared, related to the occurrence of a financial dispute in a Canadian court, where the experiences of accountants were guided for the purposes of settling the dispute that occurred in financial matters. In 1824 there was the first advertisement published in foreign newspapers, and it was in Scotland, where there was a complaint of financial fraud presented to the courts in Glasgow city. Accountants and judges were asked to investigate the matter. In 1900, it appeared in the United States of America as well as in Britain, especially after their approval of income tax, which became necessary for judicial accountability. (Elsebsi, 2020)

Reasons for the emergence of judicial accounting:

There were many reasons that led to turning to judicial accounting and focusing on it, and the most important of these reasons are:

1. Increasing cases of fraud and financial corruption: Despite the existence of laws and mechanisms to combat financial corruption, it still exists in many sites, and this may be due to the presence of some obstacles that prevent its discovery or combating, such as the lack of a legal examination profession, which is very important in terms of linking the accounting system to the legal system and providing accurate information for the purposes of the judiciary. (Sohn 2016)

2. The expectation gap: especially the expectations gap in audit processes, which is reflected in the work of professional organizations as well as on the work of control and auditing, thus, it has become very necessary to apply judicial accounting to narrow this gap. (Van Akkeren 2017)
3. The inability of auditors in their traditional way to discover some cases of financial corruption despite their legal responsibility. Therefore, the view of auditing has evolved by not stopping only at expressing a technical opinion, which shows the credibility and fairness of the audited financial statements. (Al-Zumar 2012)

Here, the researcher believes that the most important thing that led to an increase in the demand for judicial accounting is what was mentioned in the first point, which is the increase in cases of fraud and financial corruption.

The importance of judicial accounting:

With the occurrence of collapses in some major international companies, the demand for judicial accounting has increased to reduce fraud and corruption, and this in turn led to an increase in lawsuits related to financial corruption before the courts. With the development of electronic systems globally, judicial accounting services no longer used only by judicial authorities and courts, but also they have become used by many companies, banks and insurance companies. Therefore, the importance of judicial accounting is as follows:

1. It is considered a very important area that meets the needs of the future.
2. Through it, the skill and quality required in the judicial accountant are determined.
3. Judicial accounting is a method that represents the integration between it and the law together, which achieves a strong and influential link factor to issue a more clear and credible report.

Judicial Accounting Objectives:

1. Identify illegal activities that help to commit mistakes and fraud.
2. Provide specialized judicial accountants who have the ability and integrated knowledge of accounting, auditing in order to be examiners with high efficiency, reliability and reassurance, which contributes to achieve truth and justice in judicial cases.
3. Provide complete and sufficient evidence with the submission of an impartial technical report in the courts.
4. Preserve public funds from fraud, theft or fraud and increasing the efficiency of the external auditor.
- 5 Help the state, especially in detecting fraud and tax evasion and the practices committed in tax evasion.
6. Gather sufficient data and evidence as well as submit an impartial technical report in the courtrooms.
7. Judicial accounting helps to provide highly credible accounting information to the users in the event when occurs (Tiwari 2017).

Features of judicial accounting:

- 1..Education and Training
2. Continuous education and development in the appropriate disciplines
3. . Diversified experience in accounting and law
4. Skills and Communication
5. Scientific and practical experiences in business operations
6. Individual skills

Here, the researcher believes that the goal of judicial accounting expresses the judicial accountant's experience and competence in the fields of auditing and his ability to research and survey for the purposes of protecting public money from corruption in all its forms, as well as his ability to reduce tax evasion operations, which leads to an increase in confidence in the financial statements by users (Al Kubaisi 2016)

Here, the researcher believes that judicial accounting has a significant and effective role in limiting fraud in financial statements and reports, and this inevitably leads to an increase in confidence in financial reports, which is an attractive factor for investors. Hence, judicial accounting is a tool of pressure on the company's management for the purposes of improving the quality.

Judicial accounting and manipulation methods in financial reports:

There are many forms and types of manipulation in the accounts, in order to achieve the goals using different and multiple methods.

To reach the desired goal, judicial accounting comes here to increase the credibility and reliability of financial reports through:

1. Income management in order to achieve the goals previously set by the administration or by the financial analyst, or goals planned in the workflow (Matarna 2019).
2. Choosing and applying a set of accounting methods related to achieving specific desired goals, and one of the most important of these goals is to achieve high profits, whether the accounting methods are based on accounting principles or not. Judicial accounting works to discover such type of practices and identify those responsible for them.

Here, the researcher believes that there is a direct relationship between judicial accounting and methods of manipulating financial reports with the use of modern electronic systems, the greater the power of judicial accounting from the discovery of financial corruption, the more methods of manipulating financial data and reports will disappear. (Matarna 2019)

Field study and statistical analysis

Study population:

The study population included auditors and those responsible for the financial and administrative departments and academics in Jordanian universities. 134 questionnaires were distributed for this purpose, 115 of them were retrieved and 5 of them were canceled because they were not valid for many reasons.

Table No. (1) The demographic characteristics of the study sample

Demographic feature	statement	No.	percentage %
gender	Male	85	77%
	female	25	33%
Previous experience	5 years or less	24	21.8%
	From 5 to less than 10 years	22	20%
	From 10 to less than 15 years	30	27.2%
	15 years and over	34	30.9%
Qualification	bachelors degree	22	20%
	high diploma	38	34.5%
	Master's	42	38.1%
	PhD	8	7.6%
Type of the job	senior management	11	10%
	middle management	33	30%
	Execution Officer	66	60%
Total		110	100%

The distribution of the study sample by gender: more than two-thirds of the sample were distributed to males, with percentage 68.5, while the percentage of females was 31.5%, and thus the study sample included both genders

The distribution of the study sample according to experience: The years of experience in the study sample varied, the most representative group was for 15 years and over, representing the highest percentage by 30.9%, and the lowest percentage was for the university qualification by 20%. Therefore, the experience of the study sample is considered appropriate.

The distribution of the study sample according to academic qualification: The highest percentage was for those who hold a master's degree by 38.1%, and the lowest percentage was for those who hold a doctorate degree by 0.076%. Thus, the degree of scientific qualification is appropriate.

The distribution of the study sample according to the type of job: the highest percentage went for the execution employee by 60%, and the lowest percentage went for the position of senior management, by 10%, and thus, the sample according to the type of job is appropriate.

Study hypotheses:

In order to achieve the goal of the study, the researcher set the following hypotheses for the purpose of testing:

The first hypothesis: There is no statistically significant effect that the judicial accountant as an expert witness has an important role in the field of judicial accounting in detecting fraud and limiting financial corruption.

The second hypothesis: There is no statistically significant effect that the judicial accountant has an important role in supporting the judiciary in cases related to financial corruption.

The third hypothesis: There is no statistically significant effect that judicial accounting has an effective role in reducing financial corruption when its procedures and practical mechanisms are activated.

Fourth hypothesis: There is no statistically significant effect of modern electronic systems as one of the judicial accounting methods in reducing financial corruption.

Hypothesis testing:

First hypothesis:

Table No. (2) There is no statistically significant effect that the judicial accountant as an expert witness has an important role in the field of judicial accounting in detecting fraud and reducing financial corruption

correlation coefficient t R	explanatory power R ²	Model significance test		Female significance test		
		F calculated	SIG significance	Correlation Value	T calculated	Sig significance
0.503	0.265	139.6	0.000	α 1.490	9.98	0.000
				β 0.591	15.84	0.000

Table No. (2) shows that the value of T = 9.980 with a level of significance less than 0.01. Therefore, we accept the alternative hypothesis that there is an effect of the judicial accountant as an expert witness has an important role in the field of judicial accounting in detecting fraud and reducing financial corruption.

The second hypothesis:

Table No. (3) Simple regression, There is no statistically significant effect that the judicial accountant has an important role in the field of supporting the judiciary in cases related to financial corruption

correlation coefficient t R	explanatory power R ²	Model significance test		Female significance test		
		F calculated	SIG significance	Correlation value	T calculated	F calculated
0.498	0.240	132.2	0.000	α 1.580	10.79	0.000
				β 0.618	16.22	0.000

Table No. (3) shows that there is a positive, significant relationship between the judicial accountant and the support of judicial decisions in Jordanian courts, where the value of $R = 0.498$, with a significance level of 0.000, and the values of calculated T is 10.79, which means that the hypothesis is rejected and the alternative hypothesis is accepted that there is an effect that the judicial accountant has an important role in supporting the judiciary in cases related to financial corruption

The third hypothesis:

Table No. (4) There is no statistically significant effect that judicial accounting has an effective role in reducing financial corruption when activating its procedures and practical mechanisms

correlation coefficient t R	explanatory power R^2	Model significance test		Female significance test		
		F calculated	SIG significance	Correlation value	T calculated	F calculated
0.511	0.268	141.2	0.000	1.519 α	11.52	0.000
				0.672 β	16.37	0.000

Table No. (4) shows that there is a direct and significant relationship between the role of the judicial accountant and the activation of practical procedures, where the value of $R = 511.0$ with the significance level 0.000 and the value of calculated $T = 11.52$, which means rejecting the hypothesis and accepting the alternative hypothesis that judicial accounting has an effective role in reducing financial corruption when activating its procedures and practical mechanisms.

Fourth hypothesis:

Table No. (5) There is no statistically significant effect of modern electronic systems as one of the judicial accounting methods in reducing financial corruption

correlation coefficient t R	explanatory power R^2	Model significance test		Female significance test		
		F calculated	SIG significance	Correlation value	T calculated	F calculated
0.507	0.261	140.2	0.000	α 1.503	11.45	0.000
				β 0.660	16.23	0.000

Table No. 5 shows that there is a direct and significant relationship between electronic information systems and judicial accounting, where the value of $R = 0.507$, with the level of significance 0.000, and the value of calculated $T = 11.45$, which means rejecting the hypothesis and accepting the alternative

hypothesis that there is an effect of modern electronic systems as one of the judicial accounting methods on reducing financial corruption.

Findings and Recommendations

The study has come out with a number of results, including:

- 1 Judicial accounting has an important role in limiting financial corruption practices through the areas that cover all informal financial practices, and works to collect, analyze, evaluate and interpret evidence of financial issues clearly and communicate the results to the relevant authorities. Thus, the judicial accountant as an expert witness has an important role in the field of judicial accounting in detecting fraud and limiting financial corruption.
2. It turns out that the judicial accountant has an important role in supporting the judiciary in cases related to financial corruption which proves that judicial accounting has become a matter of great concern.
3. Judicial accounting has an effective role in reducing financial corruption when activating its procedures and practical mechanisms associated with the use of electronic systems.
4. There is an impact of modern electronic systems as one of the judicial accounting methods in reducing financial corruption.

Recommendation

- 1- Working to make maximum use of the effectiveness of judicial accounting methods in order to control financial performance and professional behavior at all administrative levels, because judicial accounting includes mechanisms that help detect fraud and reduce financial corruption in its various forms
- 2- Working on the adoption of judicial accounting as a new profession in the field of accounting by professional councils in Jordan
- 3- The necessity of establishing scientific qualification programs, practical training courses and educational seminars for practitioners of the accounting and auditing professions, the purpose is to introduce more areas of judicial accounting and improve the performance of Jordanian auditors to combat fraud and financial corruption in the Jordanian society.
- 4- Strengthening the preventive aspect of judicial accountability in order to avoid falling into financial problems that lead to the judiciary by working on legal support for internal control systems, spreading the culture of preserving public money and spreading moral, religious and cultural perceptions among employees to reduce the spread of financial corruption in the society.
- 5- The need to work on finding the latest electronic systems to assist the judicial accountant in all forms of work and to maintain the highest degree of reliability and transparency in the final report.

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