

The Role of Forensic Accounting in Addressing Creative Accounting Practices

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Abstract:

This study aims to clarify the role of forensic accounting in mitigating the practices of creative accounting. To achieve this objective, the research was structured into two main components: a theoretical framework and an empirical field study. The empirical component involved the design and distribution of a structured questionnaire targeted at a selected group of academics, accountants, and experts in the field of accounting. A total of 67 valid responses were collected and analyzed using the Statistical Package for the Social Sciences (SPSS Version 23).

The findings of the study revealed that forensic accounting plays a significant and effective role in limiting the negative practices associated with creative accounting.

key words: Forensic Accounting ; Creative Accounting ; Financial Fraud ; Accounting Ethics ; Auditor Qualifications.

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1. Introduction:

Forensic accounting emerged in response to the judiciary's need for the expertise of accountants in cases with accounting and financial dimensions. It is defined as the application of accounting, auditing, and investigative skills to assist the judiciary in uncovering the truth in disputes involving accounting and financial matters. The roles of forensic accountants have evolved considerably; beyond acting as expert witnesses in courts—where they carry out assignments mandated by judicial authorities—they may also serve as consultants, mediators, or arbitrators. Their services are increasingly in demand due to their expertise in combating financial corruption. Furthermore, collaboration between accountants and legal professionals has become indispensable in deterring fraud, money laundering, and economic crimes. Practicing forensic accounting requires professionals to possess traits such as personal integrity, firmness, perseverance, adaptability, professional skepticism, argumentative and reasoning ability, interpersonal communication skills, teamwork capability, willingness and ability to travel, as well as competencies in analytical thinking, core accounting, auditing, problem-solving, data analysis, interviewing and information gathering, effective verbal and written communication, basic computer literacy, IT application in accounting, report writing, forensic computing, psychology, criminology, civil and criminal law, legal procedures, relevant regulations and professional standards, and proficiency in software tools used in audit and electronic data analysis.

1.1 Research Problem:

Based on the foregoing, the research problem can be formulated as follows:

What is the role of forensic accounting in limiting creative accounting practices?

2.1 Research Hypotheses:

Based on the main research problem, the following hypotheses are proposed:

Main Hypothesis:

There is no statistically significant impact at the significance level ($\alpha = 5\%$) of forensic accounting—through its three dimensions—on creative accounting.

Sub-Hypotheses:

- ✓ There is no statistically significant impact at the significance level ($\alpha = 5\%$) of the qualifications and experience of forensic accountants on creative accounting.
- ✓ There is no statistically significant impact at the significance level ($\alpha = 5\%$) of forensic accounting procedures and activities on creative accounting.
- ✓ There is no statistically significant impact at the significance level ($\alpha = 5\%$) of investigation processes on creative accounting.

3.1 Research Methodology:

The study adopts the inductive approach using descriptive and analytical tools to clarify the role of forensic accounting in reducing creative accounting practices, relying on a sample survey method for data collection.

4.1 Objectives of the Study:

This study aims to achieve several objectives, most notably:

- To highlight the concept of forensic accounting and its role in confronting creative accounting.
- To showcase certain forensic accounting techniques in reducing financial corruption.
- To emphasize the importance of forensic accounting.

2. Theoretical Framework of the Study

2.1. The Concept of Forensic Accounting

2.1.1. Definition of Forensic Accounting

Forensic accounting is considered a relatively recent branch of accounting that involves auditing, analyzing, and investigating accounting and legal documents to uncover facts. This process is initiated when claims or legal actions are filed by users of these documents, with the goal of establishing the truth and preventing manipulation, fraud, and theft.¹

According to the Journal of Forensic Accounting, forensic accounting is "a field in which the accountant possesses professional expertise, independence, and sufficient competence to present facts regarding the accuracy of financial transactions under legal and administrative disputes, thus guiding the judiciary in rendering judgments".²

¹ Al-Tamimi, Hadi. (2006). *Introduction to Auditing: Theoretical and Practical Perspectives* (2nd ed.). Dar Wael for Publishing, Amman, Jordan. p 13.

² Jameel, Rafi Nazar. (2012). *The Conceptual Framework of Forensic Accounting and the Requirements for Its Application in the Iraqi Financial Environment*. Unpublished Master's Thesis,

2.1.2. Methods of Forensic Accounting

The main methods of forensic accounting include the following:¹

Interactive Auditing:

This approach involves conducting necessary investigations into questionable or illegal areas or activities to determine the existence of fraud, identify the responsible individuals, and collect admissible evidence to support legal claims.

Legislative Auditing:

This method focuses on assessing internal control systems and ensuring the protection of various assets and resources.

Post-Audit Review:

This includes several aspects, such as:

Regulatory Compliance: Used primarily in governmental auditing to ensure adherence to laws, rules, and regulations in recording and approving government expenditures.

Diagnostic Tool: Used to examine areas at high risk of fraud and assess the potential risks.

Claims Investigation: Involves analyzing complaints and allegations using analytical procedures to detect unusual patterns, errors, and fraud.

2.2. The Concept of Creative Accounting

Creative accounting emerged as a result of the pressures faced by firms to improve their image in the marketplace. These entities often engage in fraudulent practices to enhance their financial statements by exploiting loopholes in the accounting system, with the ultimate goal of misleading financial statement users.

2.2.1. Definitions of Creative Accounting

Definitions of creative accounting vary among scholars and researchers. Some of the most cited definitions include:

- **Creative accounting is** "a set of methods and procedures used by accountants to serve the interests of the firm's owners. It may appear legitimate when external auditors approve the exploitation of loopholes and alternatives in

Department of Accounting, College of Administration and Economics, University of Mosul, Iraq. p 152.

¹ Al-Kubaisi, Abdul Sattar. (2016). *A Field Survey Study on Forensic Accounting from the Perspective of Judiciary and Forensic Accounting in Jordan*. Jordanian Journal of Business Administration, Vol. 12, No. 1. p 22.

accounting standards, or it may be illegitimate when it involves collusion with auditors to manipulate and distort accounting figures".¹

- **It is also defined as** "a form of manipulation and deception in the accounting profession, not in the accounting procedures and principles themselves, but in how they are applied and used to reshape financial statements to serve specific purposes."
- **Another definition is:** "the transformation of actual financial accounting figures into desired numbers through exploiting, circumventing, or ignoring existing accounting laws and standards."

2.2.2. Factors Contributing to the Emergence of Creative Accounting

Several factors have facilitated the emergence of creative accounting, the most important of which include:

Flexibility in Accounting Principle Choices:

The ability to choose among various accounting alternatives for measurement and recognition affects the quality of accounting and economic information available to stakeholders, and consequently influences decision-making. Accounting standards often allow companies to select methods that align with their objectives and improve their financial image.

Example: Firms may choose between expensing or capitalizing R&D expenditures, or amortizing them over time.

Timing of Real Transactions:

The control over the timing of certain transactions can create the desired impression in financial reports. Firms may delay or accelerate transactions to serve specific purposes.

freedom of accounting estimates

The preparation of some accounting entries requires significant judgment and forecasting, offering room for manipulation. For instance, estimating the useful life of assets for depreciation is often left to the discretion of internal accountants.

Fictitious Accounting Entries:

Manipulation can also occur through fictitious entries or shifting profits between periods, often involving third-party transactions like sale-leasebacks. These arrangements may intentionally overstate or understate asset values and

¹ Al-Jalili, Muqdad Ahmed. (Year not specified). *Forensic Accounting and the Possibility of Its Application in Iraq*. Rafidain Development Journal, University of Mosul, College of Administration and Economics, Issue 107, Vol. 31.p 107.

profits. To combat this, international accounting bodies promote the use of standardized documentation and disclosure.¹

2.3. The Relationship Between Forensic Accounting and Creative Accounting

Some companies adopt manipulative techniques to enhance their financial image and distort the truth for investors, primarily through earnings management. As a result, investors often file lawsuits, prompting the courts to engage forensic accountants. Forensic accounting plays a critical role in influencing, detecting, and limiting earnings management practices, thanks to the tools and techniques it employs. The role of forensic accounting in curbing earnings management practices can be summarized as follows:²

- **Forensic accounting is one of the most important tools in combating fraud and corruption**, and it plays a vital role in reducing earnings management. This is achieved by evaluating and reporting financial performance through the collection and analysis of financial evidence, using mechanisms designed to uncover unethical practices such as earnings manipulation.
- **The quality of the auditing process (both internal and external):** Internal auditing plays an effective role in minimizing the possibility of issuing falsified financial reports. The likelihood of management manipulating financial reports is significantly reduced when there is a higher degree of transparency in accounting disclosures. High-quality internal auditing, characterized by continuous oversight, makes any attempt at manipulation more likely to be discovered and therefore deters earnings management practices.
Hence, internal audit can have a significant and positive impact on reducing earnings management, and this effect depends largely on the quality of audit services.

Furthermore, forensic accounting contributes to fighting financial corruption through the professional competencies and experience that forensic

¹ Abbas Bella, Sayed Abdelrahman. (2012). *The Role of Corporate Governance Implementation in the Practices of Creative Accounting Methods*. Journal of Economic Sciences and Management Sciences, Kingdom of Saudi Arabia, Issue 12, p 60.

² Bakhja Abdullah Mohammed Taleb. (2013). *The Impact of Creative Accounting Methods on the Quality of Accounting Information under International Accounting Standards*. Unpublished Master's Thesis, University of Sulaymaniyah, Iraq. p 32.

accountants possess in the fields of accounting and auditing. The most important of these skills include:¹

- Proficiency in negotiation and dispute resolution within legal contexts;
- Utilization of modern information technology tools to combat fraud and corruption in digital business environments;
- Provision of legal, judicial, and investigative consulting services related to cases of fraud and corruption.²

3. Field Study

3.1. Validity and Reliability of the Tool

To ensure the validity and reliability of the study tool, we calculate the Cronbach's alpha coefficient to measure reliability. It must be greater than 0.60. We also calculate the reliability coefficient, which is the square root of Cronbach's alpha, to measure validity. It must be greater than 0.70.

Table No. (1): Validity and Reliability of the Study

Code	Constructs	Number of Items	Cronbach's Alpha	Validity Coefficient
X	Creative Accounting	10	0.883	0.939
Y	Forensic Accounting	16	0.936	0.967
Y1	Dimension of Qualifications and Experience of Forensic Accountants	06	0.832	0.912
Y2	Dimension of Forensic Accounting Procedures and Activities	05	0.712	0.843
Y3	Dimension of Investigative Processes	05	0.755	0.868
Total Constructs	Total	26	0.934	0.966

Source: Prepared by the researchers based on SPSS V22 outputs.

Commentary: It is evident from the table above that the reliability coefficients for the study constructs exceeded the minimum acceptable threshold,

¹ Nadhim Shaalan Jabbar. (2015). *Creative Accounting Methods and Their Impact on the Reliability of Financial Statements*. Al-Ghari Journal of Economic and Administrative Sciences, University of Al-Qadisiyah, Vol. 9, No. 32. p 57.

² Jameel, Rafi Nazar. (2012). *The Conceptual Framework of Forensic Accounting and the Requirements for Its Application in the Iraqi Financial Environment*. Unpublished Master's Thesis, Department of Accounting, College of Administration and Economics, University of Mosul, Iraq.

with an overall Cronbach's Alpha value of 0.934. The construct of Creative Accounting recorded a reliability coefficient of 0.883, while the construct related to the dimensions of Forensic Accounting recorded a higher coefficient of 0.936. This indicates that the questionnaire items demonstrate consistent results, allowing for the generalization of the findings obtained in this study. Furthermore, there is a strong and positive correlation among the items within each construct. The total validity coefficient of the questionnaire was measured at 0.966, confirming the overall reliability and internal consistency of the study instrument. This affirms the robustness of the tool and enhances confidence in the.

3.2. Analysis of Respondents' Attitudes

3.2.1. Analysis of Respondents' Attitudes Toward the First Construct: "Forensic Accounting"

Table (02): Dimension of Qualifications and Experience of Forensic Accountants

Statement	Mean	Standard Deviation	General Tendency
Forensic accountants possess sufficient expertise in accounting, auditing, and relevant legal aspects.	4.19	0.905	High
Forensic accountants have strong analytical, argumentative, and explanatory abilities.	3.66	0.929	High
Forensic accountants are adequately familiar with applicable tax laws.	3.82	0.952	High
Forensic accountants exhibit sound ethical and professional judgment.	4.01	0.862	High
Forensic accountants are knowledgeable about various types and methods of fraud and illegal manipulation.	3.93	0.599	High
Forensic accountants possess skills in information technology management.	3.82	0.909	High

Source: Prepared by the researchers based on SPSS V22 outputs.

Commentary:

It is evident from the table above that the **overall weighted mean** reached **4.2593**, with a **standard deviation** of **0.5584**, indicating a **high-level assessment**. The

individual mean scores ranged between **3.66 and 4.19**, while the standard deviations ranged from **0.905 to 0.929**, reflecting a general agreement at the “strongly

Table (03): Dimension of Forensic Accounting Procedures and Activities

Statement	Mean	Stand ard Deviation	Gener al Tendency
Forensic accountants verify the adequacy and transparency of the information included in financial reports.	3.66	0.816	High
Forensic accountants are assigned to detect improper capitalization of costs intended for fraud or embezzlement.	4.02	0.621	High
Forensic accountants are tasked with reviewing financial documents to identify the perpetrator of fraud in cases brought by stakeholders.	3.84	0.809	High
Forensic accountants examine and audit the reports of boards of directors to ensure the consistency of the information with financial reports.	3.61	0.984	High
Forensic accountants assist lawyers and judges in understanding and applying accounting matters in legal disputes.	4.05	0.799	High

Source: Prepared by the researchers based on SPSS V22 outputs.

Commentary:

The table above illustrates the respondents’ views regarding the dimension of forensic accounting procedures and activities. The **overall weighted mean** was **4.1574**, with a **standard deviation** of **0.5432**, indicating a **high level of agreement**. The mean scores ranged between **3.66 and 4.05**, while the standard deviations ranged from **0.799 to 0.984**, reflecting a general agreement on most statements.

Table (04): Dimension of Investigative Processes

Statement	Mean	Standard Deviation	General Tendency
Forensic accountants are requested to provide consultations to prevent fraudulent activities in organizations.	3.80	0.821	High
Forensic accountants raise employees' awareness about the penalties associated with committing theft and fraud.	3.77	0.815	High
Forensic accountants review and assess the internal control system of the organization and address its weaknesses.	3.82	0.833	High
Forensic accountants are assigned to review and evaluate the financial system of the organization to prevent fraud.	4.15	0.723	High
Forensic accountants search for any signs or evidence of suspicious or fraudulent activity by individuals or organizations.	3.93	0.785	High

Source: Prepared by the researchers based on SPSS V22 outputs.

Commentary:

It is clear from the table above, which presents the respondents' views regarding the dimension of investigative processes, that the **overall weighted mean** reached **4.1111**, with a **standard deviation** of **0.8460**, indicating a **high level of agreement**. The mean values ranged between **3.77 and 4.15**, and the standard deviations ranged between **0.723 and 0.833**, indicating consistent agreement across most items.

Analysis of Respondents' Attitudes Toward "Creative Accounting"

Table (05): Creative Accounting

Statement	Mean	Standard Deviation	General Tendency
Institutions provide misleading data to auditors, contributing to the production of fraudulent financial reports.	4.19	0.764	High
Institutions report false information to reduce taxable profits.	4.12	0.826	High
Institutions include fictitious or future-related costs in the financial statements.	3.14	0.757	High
Institutions manipulate financial statements to improve their managerial position before shareholders.	3.90	0.923	High
Institutions manipulate sales transactions to present a better image in the market.	3.75	1.035	High
Institutions exaggerate the valuation of intangible assets such as goodwill and trademarks.	3.82	0.815	High
Institutions change accounting valuation methods to manipulate long-term assets.	3.78	0.935	High
Institutions manipulate financing and operating cash flows to conceal their true financial position.	3.60	1.085	High
Institutions manipulate cash balances to present an inaccurate picture in the financial statements.	3.82	0.943	High
Institutions manipulate accounts receivable to present an inaccurate picture in the financial statements.	4.00	0.905	High

Source: Prepared by the researchers based on SPSS V22 outputs.

Commentary:

The table shows that all respondents agreed and demonstrated a high level of awareness regarding **creative accounting practices**. The **mean values** of their responses ranged from **3.60 to 4.19**, reflecting **moderately high to very high agreement** on the Likert scale. The **overall mean** for the study sample was **3.91**, with a **standard deviation** of **0.51**, indicating a general consensus among respondents about their awareness of creative accounting techniques and their potential positive or negative implications.

3.3 Hypothesis Testing and Interpretation of Results

3.3.1 Results of Testing the Main Hypothesis:

Null Hypothesis (H_0): There is no statistically significant effect at the 5% significance level ($\alpha = 0.05$) of forensic accounting, through its three dimensions, on creative accounting.

Table 06: ANOVA Results for Testing the Main Hypothesis

Source of Variation	Sum of Squares	Degrees of Freedom	Mean Square	Calculated F	Significance Level
Regression	4.064	1	4.064	18.808	0.000
Error	7.346	66	—	—	—
Total	11.410	67	—	—	—

Source: Prepared by the researchers based on SPSS V22 output.

Commentary:

The table above shows that the regression model is statistically valid for testing the main hypothesis. The calculated F-value is 18.808 with a p-value of 0.000, which is less than the significance level ($\alpha = 0.05$), indicating that the model is appropriate for testing the hypothesis.

To determine the relationship between the independent variable (forensic accounting) and the dependent variable (creative accounting), simple linear regression analysis was conducted. The results are summarized in the table below:

Table 07: Regression Analysis Results for the Impact of Forensic Accounting on Creative Accounting

Independent Variable	Regression Coefficient (B)	Calculate d t	ig.	F-value	Correlation Coefficient (R)	Coefficient of Determination (R^2)	ig.
Forensic Accounting	0.597	4.337	.000	18.808	0.597	0.356	.000

Source: Prepared by the researchers based on SPSS V22 output.

Commentary:

The table indicates a statistically significant relationship at the 5% level ($\alpha = 0.05$) between forensic accounting and creative accounting among the study sample. This is confirmed by the F-value (18.808) and t-value (4.337), both statistically significant at $p = 0.000$. The correlation coefficient $R = 0.597$ suggests a positive linear relationship between the two variables. The coefficient of determination $R^2 = 0.356$ indicates that 35.6% of the variation in creative accounting is explained by changes in forensic accounting practices.

The linear regression equation can be expressed as:

$$Y = 0.597X + 2.243$$

This means that a one-unit increase in forensic accounting is associated with a 0.597 unit increase in creative accounting (in the opposite direction of control/reduction).

Conclusion:

The null hypothesis is rejected, and the alternative hypothesis is accepted: *There is a statistically significant effect at the 5% level of forensic accounting, through its three dimensions, on creative accounting.*

3.3.2 Results of Testing the First Sub-Hypothesis:

Null Hypothesis (H_0):

There is no statistically significant effect at the 5% significance level ($\alpha = 0.05$) of the dimension “*qualifications and experience required of forensic accountants*” on creative accounting.

Table 08: Regression Analysis Results for the Effect of the Dimension “Qualifications and Experience of Forensic Accountants” on Creative Accounting

Independent Variable	Regression Coefficient (B)	Calculated t	sig.	F-value	Correlation Coefficient (R)	Coefficient of Determination (R^2)	sig.
Qualifications and Experience of Forensic Accountants	0.490	3.277	.002	10.739	0.490	0.240	.002

Source: Prepared by the researchers based on SPSS V22 output.

Commentary:

According to the results in Table 08, there is a statistically significant relationship at the 5% significance level ($\alpha = 0.05$) between the dimension of qualifications and experience of forensic accountants and creative accounting in the study sample. This positive relationship is supported by the calculated F-value (10.739) and the t-value (3.277), both statistically significant with a p-value of 0.002. The correlation coefficient ($R = 0.490$) and the coefficient of determination ($R^2 = 0.240$) indicate a moderate positive association between the two variables.

The linear regression equation is as follows:

$$Y = 0.490x + 2.701$$

This implies that a one-unit increase in the qualifications and experience of forensic accountants results in a 0.490 unit increase (in reduction/control) of creative accounting practices.

Conclusion:

The null hypothesis is rejected, and the alternative hypothesis is accepted: *There is a statistically significant effect at the 5% significance level of the dimension “qualifications and experience of forensic accountants” on creative accounting.*

3.3.3 Results of Testing the Second Sub-Hypothesis:

Null Hypothesis (H_0): There is no statistically significant effect at the 5% significance level ($\alpha = 0.05$) of the dimension “procedures and activities related to forensic accounting” on creative accounting.

Table 09: Regression Analysis Results for the Effect of the Dimension “Procedures and Activities Related to Forensic Accounting” on Creative Accounting

Independent Variable	Regression Coefficient (B)	t-value	ig.	F-value	Correlation Coefficient (R)	Coefficient of Determination (R^2)	ig.
Procedures and Activities Related to Forensic Accounting	0.480	3.194	.003	10.200	0.231	0.480	.003

Source: Prepared by the researchers based on SPSS V22 output.

Commentary:

Based on the results in Table 09, there is a statistically significant relationship at the 5% significance level ($\alpha = 0.05$) between creative accounting and the dimension “procedures and activities related to forensic accounting” in the study sample. This positive association is evidenced by the calculated F-value (10.200) and t-value (3.194), both of which are significant at $p = 0.003$. The correlation coefficient ($R = 0.231$) and the coefficient of determination ($R^2 = 0.480$) indicate a positive relationship between the two variables.

The linear regression equation is:

$$Y = 0.231x + 2.445$$

This equation implies that a one-unit increase in the procedures and activities related to forensic accounting results in a 0.231 unit increase in Y (i.e., a corresponding effect on controlling or detecting creative accounting).

Conclusion:

The null hypothesis is rejected, and the alternative hypothesis is accepted: *There is a statistically significant effect at the 5% significance level of the dimension “procedures and activities related to forensic accounting” on creative accounting.*

3.3.4 Results of Testing the Third Sub-Hypothesis:

Null Hypothesis (H_0): There is no statistically significant effect at the 5% significance level ($\alpha = 0.05$) of the dimension “investigative procedures” on creative accounting.

Table 10: Regression Analysis Results for the Effect of the Dimension “Investigative Procedures” on Creative Accounting

Independent Variable	Regression Coefficient (B)	t-value	Sig.	F-value	Correlation Coefficient (R)	Coefficient of Determination (R^2)	Sig.
Investigative Procedures	0.480	5.634	0.003	31.845	0.231	0.695	0.000

Source: Prepared by the researchers based on SPSS V22 output.

Commentary:

According to the results in Table 10, there is a statistically significant relationship at the 5% significance level ($\alpha = 0.05$) between creative accounting and the dimension “investigative procedures” within the study sample. This is confirmed by the calculated F-value (31.845) and t-value (5.634), both statistically significant at $p = 0.000$. The correlation coefficient ($R = 0.231$) and the coefficient of determination ($R^2 = 0.695$) indicate a strong positive relationship between the two variables.

The linear regression equation is:

$$Y = 0.480x + 2.006$$

This indicates that a one-unit increase in the dimension of investigative procedures results in a 0.480 unit increase in Y (i.e., the effectiveness in addressing creative accounting).

Conclusion:

The null hypothesis is rejected in favor of the alternative hypothesis: *There is a statistically significant effect at the 5% significance level of the dimension “investigative procedures” on creative accounting.*

Conclusion

This study aimed to explore the role of forensic accounting in addressing creative accounting practices, by examining the forensic accountant’s adherence to professional responsibilities. The significance of forensic accounting emerges from its contribution to reducing financial corruption within institutions, as well as the procedures undertaken to limit financial fraud. The study also sought to determine whether there are legislative and regulatory obstacles that may hinder the effectiveness of this role.

Key Findings

Based on the theoretical and empirical analyses, the study yielded the following key findings:

- The professional expertise of forensic accountants significantly contributes to detecting creative accounting practices;

- The absence of strict sanctions against perpetrators of financial corruption, along with the lack of protection for whistleblowers, encourages the spread of creative accounting practices;
- The concentration of authority and decision-making powers in the hands of general managers has led to a greater prevalence of creative accounting;
- There is a lack of a professional code of ethics and conduct to regulate the accounting profession.

Recommendations

- Accelerate the issuance of professional accounting standards specific to Algeria and require external auditors to comply with them;
- Enhance the scientific and practical training of accountants to broaden their professional perspectives;
- Improve the tools and techniques employed by forensic accountants in detecting financial fraud;
- Establish comprehensive legal frameworks and regulations to prevent manipulation and fraud in financial statements by legislative authorities;
- Encourage Algerian universities to provide students with practical skills by linking theoretical auditing concepts with field experience, through training programs and internships aimed at deepening their understanding of the profession.

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