

## THE SPECIFICS OF FORENSIC ACCOUNTING EXPERTISE OF FUNDS OPERATIONS

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The forensic accounting expertise of funds operations in cash department and on the bank accounts is one of the most difficult and very labor-intensive types of expertise. The main purpose of its realization is the establishment of objective truth regarding the authenticity and objectivity of reflection in the accounting and in financial statements cash-settlement operations. This expertise can reduce and detect beforehand the crimes which are associated with cash transactions and find out the extent persons liability who are involved in these crimes.

Funds operations are not separately explored, but are in the conjunction with other transactions – buying and selling of commodities and materials, payments to the workers and employees, accountable persons, debtors and creditors, formation and using of funds, and others.

Where is necessary to confirm an authentication of payment documents that are presenting by one enterprise to another the cross checking are used. However, here accountant expert competence is limited because he does not have the right to request the document by himself. In this case is formed a request to the person who appoints an expertise in order to conduct such inspections. If the request is not satisfied, the expert accountant has the right to refuse the expertise. In the opposite case he gets the act of cross checking, data are used in the process of further investigation.

The study of the most typical kinds of abuses committed in transactions with funds in cash department and bank accounts are shown their direct dependence with the most common economic crimes in Ukraine, which include corruption, fraud and tax evasion.