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**AWARENESS OF FORENSIC ACCOUNTING: A RESEARCH ON  
INDEPENDENT AUDIT COMPANIES IN TURKEY**

**ABSTRACT**

The effects of development and change in the economy, the technology and the world order with combination of the rapid transformations have diversified business operations. These changes have created new professions and specializations. In the light of those events, many changes have also been in the Turkey and these changes have been reflected in the accounting profession. So, the accounting professionals have been classified as auditors, internal auditors, and independent auditors with regard to their areas of expertise.

One of the new specialization field is “Forensic Accountant” which has been especially carried out the Canada and United States of America. This occupation utilizes accounting, auditing and investigation techniques in the case of legal problems. The goal of this expert accounting studies which are conducted for court and other legal purposes aims forming a link for exchange of information between lawyers and accountants.

Forensic accountant has provided important services to the related individuals and institutions with the perspective of both supporting to the cases and determination of business frauds. The expert opinion institution which gives support to the judicial system in our country has serious problems. There is currently no legal regulation of forensic accounting in Turkey. However, there is not a serious obstacle for the implementation of forensic accounting. Development of forensic accounting profession will provide a significant contribution in terms of eliminating the drawbacks of the expert opinion system.

In the first chapter which is entitled as “Fraud as General and Concepts Related to Fraud” has been examined.

In the second chapter “The Forensic Accounting and Forensic Accountant Occupation” has been discussed with the conceptual dimensions. Subsequently, the importance of forensic accounting with regard to preventing tricks and frauds has been

examined. In addition to this, occupational dimensions of the concept of forensic accounting have also been mentioned. In the last part of the study “Independent Auditing in Turkey and A Research on Independent Auditing Firms”, the concept of independent auditing and has been discussed and the current situation of independent auditing in Turkey has been explained. In our study, a survey has been conducted and relevant questions have been asked to shareholders of 93 independent auditing firms operating in Turkey. As a result of that survey, the views and opinions of these auditing shareholders have been obtained.

In the conclusion part of our study, the findings have been analysed, results and suggestions have been done.

**KEYWORDS:** Concept of Trick/Fraud, Forensic Accounting, Forensic Accountancy, Independent Auditing