

Development of Forensic Expert Activity of the Republic of Uzbekistan in the Economic Sphere

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Annotation: Offenses in the economic sphere, as a rule, are committed through the use of various business transactions, the study of which requires the use of a complex of knowledge from various economic sciences. Faced with the need to investigate any business transactions or economic indicators, the investigator and the court often resort to the help of expert accountants, who, being universal specialists, can answer questions using a complex of various types of economic knowledge. In this regard, the role of economic specialists, including accounting specialists, will increase. The article discusses the legal basis for the appointment and conduct of forensic accounting expertise. The importance of forensic accounting expertise, the formation of general knowledge in the field of economics and understanding of the industry.

Key words: forensic economic expertise; childbirth, forensic accounting expertise.

The fight against offenses in the economic sphere is one of the important problems that require special research. At the current stage, its relevance is increasing significantly every day, so there is an urgent need to use new approaches in the activities of forensic services, to determine priority areas for their development. The President of Uzbekistan signed a decree "On measures to improve the forensic system in the Republic of Uzbekistan."

The decree approved the Concept for the Development of Forensic Activities in Uzbekistan for 2021-2025 and a roadmap for its implementation in 2021-2023.

According to the document, from September 1, 2021, state and non-state forensic organizations are granted the right to conduct research on various types of forensic examinations on a contractual basis in accordance with the requests of individuals and legal entities.

In accordance with the decree, within the structure of the Republican Center for Forensic Activities named after Kh. Sulaymanova under the Ministry of Justice, the Scientific Research Institute of Forensic Examination was established without forming a legal entity.

The procedural nature of the examination and the economic and legal status of a forensic expert in modern economic conditions are becoming increasingly relevant at the present time. Currently, one of the topical areas of forensic science in Uzbekistan is the expansion of public-private partnerships in the field of forensic science. In this regard, measures are being planned and implemented to expand the participation of "private", that is, non-state, forensic experts in the production of forensic examinations, conducting research work, and improving their professional training and qualifications of specialists. By Decree of the President of the Republic of Uzbekistan dated January 19, 2019 No. PP-4125 "On measures to further improve forensic activities", non-state forensic expert organizations are also allowed to conduct 44 types of examinations [2].

The definition of the legal nature of a forensic expert and the analysis of existing legal institutions are closely related to understanding the essence and purpose of forensic economic examination. In accordance with Article 174 of the Code of Criminal Procedure of the Republic of Uzbekistan, forensic economic examinations are carried out only by specialists of state forensic institutions, and in exceptional cases, by specialists from other enterprises, institutions, organizations. An individual case must be substantiated in the decision or ruling on the appointment of an expert examination.

Economic expertise expert evaluation can be carried out in state institutions, depending on the purpose, subject and tasks, as well as in non-governmental organizations at the request of the above decision. At the same time, the verification process involves a deep, comprehensive study by a competent person (expert) of answers to questions that require special professional knowledge, determined by the needs, as well as the interests of state and non-state organizations.

In practice, the issue of appointing a forensic accounting expertise arises when, during the preliminary investigation, there is a need for special knowledge in accounting, taxation, economic analysis, and finance. Forensic accounting expertise is considered appointed from the date of issuance of the relevant court ruling or decision of the judge, the person conducting the inquiry, the investigator or the prosecutor.

The legal framework predetermines the grounds and conditions for the appointment of a forensic economic examination, establishes the principle of evaluating and applying the results of the examination and the expert's opinion as evidence in the case, and clearly defines and delimits the rights. It should be noted that an expert is a person who has specific knowledge in a certain area of human life and, in this regard, is able to attract qualified for the process of carrying out expert actions by investigative or other state bodies.

In accordance with the Law of the Republic of Uzbekistan "On Forensic Examination", a forensic expert is an individual with special knowledge in the field of science, technology, art or craft to give an opinion, appointed in the prescribed manner by an expert court. The judicial procedural nature of an expert economist is determined by the procedural legislative framework of the Republic of Uzbekistan. A person with a legal specialty becomes an expert economist in the event of a decision by an investigating authority or a court decision and acquires the rights and obligations of a forensic expert established by the legislation of the Republic of Uzbekistan from the moment the materials and primary data are submitted for examination and examination.

Forensic economic expertise is an independent source of evidence considered at various stages of the trial, characterized by the following characteristics:

- 1) the availability of information about the facts of financial, economic and entrepreneurial activities related to the study area;
- 2) possession of the procedural form provided for by law [3];
- 3) implementation of economic, financial and entrepreneurial activities provided for by law. obtaining evidentiary information about the facts and presenting it in the procedural order of the study.

It should be noted that the evidentiary value of a forensic economic examination may be lost if one of the most important features characterizing the legal nature of the examination is ignored or incorrectly manifested during the examination. For example, in the process of cognition there is no logic, the procedural form is not observed, the procedural order of obtaining and researching information is violated, etc.

Speaking about the current state of forensic accounting expertise, it should be noted that significant changes await it, primarily related to the orientation of domestic accounting and control to international standards. Currently, the Republic of Uzbekistan already has 23 National Accounting Standards, the main content of which is very close to the content of international standards, in contrast to the accounting system that dominated for a long period. Its features boiled down to strict adherence to pre-adopted prescriptions and instructions, subordination of the accounting methodology to the requirements and interests of state, and above all tax authorities. "The new approach is connected not only with the requirements of a market economy, as many mistakenly believe. Basically, it is associated with the subordination of accounting not to the European system of codified law, but to the Anglo-American system of case law. As a result, the role of the administration and especially its representative - the main The chief accountant has significantly expanded the possibilities of making decisions that are now impossible to read from clear paragraphs of regulatory documents. The chief accountant must find these decisions on his own, based on rather vague principles and fairly broad recommendations.

The main requirements for the methodology used in forensic economic examination in accordance with the requirements of procedural legislation are:

- 1) comparative analysis of information presented in documentary form with objective reality in order to identify the difference between the information provided and the actual results of economic, financial and entrepreneurial activities (financial result-profit);
- 2) comparison of information provided in the disclosure of unreliable data, comparative analysis of the invoice for the implementation of financial, economic and entrepreneurial activities in order to determine the actual results of the organization under study;
- 3) completeness and objectivity of studying the facts of financial, economic and entrepreneurial activities for a certain period (analysis of the actions of the actual managers of the organization's income);

4) the validity of the causal relationships of the subject and compliance with substantive legislation. the degree of unreliability of information in documents containing a legal assessment

5) identification of the negative consequences of the actions of criminals for the owners and the state [3].

Material consequences are part of the unpaid income in the form of taxes and obligatory payments from the sale of products (goods, works, services), part of the income received from the sale of capital and property gains, used and (or) unused funds in the interests of entrepreneurial activity, etc.

Summing up, we can say that the solution of market relations, the creation of a diversified economy in the Republic of Uzbekistan led to huge changes both in all areas and in the field of accounting. The significantly increasing number of accounting account users deepens the integration processes, which requires a more strict transfer of the accounting account. theory on world patterns.

The scientific and methodological means of forensic economic examination should be subject to a number of specific requirements, determined, first of all, by the procedural legislation of the Republic of Uzbekistan. Also today in Uzbekistan, in order to develop forensic science and its branch of forensic and economic expertise, a number of reforms are being carried out: the accelerated development of forensic activities in the Republic of Uzbekistan, Uzbekistan approved the Concept for the development of forensic activities for 2021-2025 and a road map for its implementation in 2021-2023, the formation of the legal framework for the implementation of forensic activities by non-governmental organizations, the President of the Republic of Uzbekistan "On measures to further improve forensic activities" was also approved in accordance with the tasks set in the development strategy of New Uzbekistan for 2022- 2026, expanded activities of non-governmental organizations under the Ministry of Justice of the Republic of Uzbekistan. In addition, an electronic scientific journal "Forensic Expertise of Uzbekistan" will be published in the country, a new version of the Law "On Forensic Expertise" will be developed, and at least ten forensic experts will annually undergo training and advanced training in foreign countries

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