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## **Formation of tools for detecting and preventing falsification of financial statements**

**Abstract.** *The scientific article is devoted to one of the actual and significant problems of the accounting and reporting system - falsification of reports. The financial statements of companies, as the main recognized information channel of interaction between business and society, are not perfect at all. It is determined that financial statements are intended primarily for external users who, based on the results of the analysis, make decisions on certain management issues. Information from external reporting allows not only to determine the level of financial well-being of an organization, but also to describe the dynamics of its activities, identify trends and predict the development of financial situations in the future. The authors note that the quality of management decisions made by external users primarily depends on the reliability and reliability of the information disclosed in the financial statements of organizations, that is, on the degree of transparency. Thus, in today's conditions, the reliability of financial reports as the main information source of the company's activities becomes of particular importance, falsification is a real risk of loss of the quality of reports. The article examines the economic nature of falsification of financial statements, considers ways to detect falsification of financial statements and offers tools for detecting and preventing falsification of financial statements of a company.*

**Keywords:** *financial statements, distortion, falsification, information, company, risk, fraud.*

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### **Introduction**

Information is of great importance for the modern economy. It directly affects decision-making on economic issues. Thus, for the analysis of information, it is important not only to have data about the company, but also reliable information, from which there is a need to master the methods of detecting fraudulent transactions when compiling reports. The problem of falsification of reports and accounting records has been discussed for a long time, but it does not become less relevant.

A number of studies have been devoted to the issues of falsification of financial statements, both in foreign and domestic practice. Back in 1926, Professor I. F. Sher, a representative of the German School of Accounting, in his book "Accounting and Balance Sheet" spoke about the possibility of manipulating balance sheet data "due to a variety of motives" [1]. Historically, the most significant experience in this area has developed in the USA. The first attempts to identify the problems of falsification of financial statements were made by American scientists back in 1980, when Eliot and Willingame drew attention to the implementation of fraudulent actions in the preparation of financial statements, which are committed by the company's management and harm investors and creditors due to material misstatement of financial statements. Thorhill and Wells, interpreting the concept of "falsification of financial statements" in scientific discussions, also consider it as "an action that is committed by the company's management with the aim of intentionally distorting financial statements in order to overestimate profits or assets" [2]. In the American economic literature, falsification of financial statements is considered as an integral part of economic fraud, within which corruption fraud, embezzlement of assets and falsification of financial statements are distinguished [3].

Scientists Sakenova Z.M. and Sakenov N.A. understand falsification as false information about economic data resulting from illegal distortions in accounting and reporting [4]. Most authors use the concept of "falsification" in order to distort financial data. However, we believe that this concept applies to a wider range of subjects: primary documents, accounting registers, administrative documents, budgets, regulations, etc.

The author Ablenov D.O. believes that the falsification of financial statements is an economic fraud in which the actual information about the financial position and financial results of the entity is deliberately distorted, or the principles and standards of accounting are intentionally violated when preparing financial statements in order to make a profit [5].

In order to detect fraudulent actions at the level of operations and at the level when accounting information is generated, it is necessary to build an effective control system and monitor the operating environment of the company on an ongoing basis, that is, to conduct prevention. One of the most effective ways to identify distortions of reporting indicators is to study the reporting indicators for anomalous phenomena: the presence of discrepancies in reporting indicators, sharp differences in the indicators of the previous reporting period.

In order to uncover the falsification of financial indicators, it is necessary to pay attention to those indicators in which an attentive analyst can see inconsistencies in them. Understanding the motive and reducing the "potential for fraud" or vulnerability in the operational and organizational system of the company is the best way to reduce the risks of fraud and manipulation of financial data.

The purpose of the study is to consider the economic nature of falsification of financial statements and to analyze ways to identify falsification of companies' financial statements, as well as to develop recommendations for its detection. In the course of the research, such methods and sources of research as observation, the method of analysis and generalization of theoretical factual material, the method of comparative analysis were used.

### **Research methods**

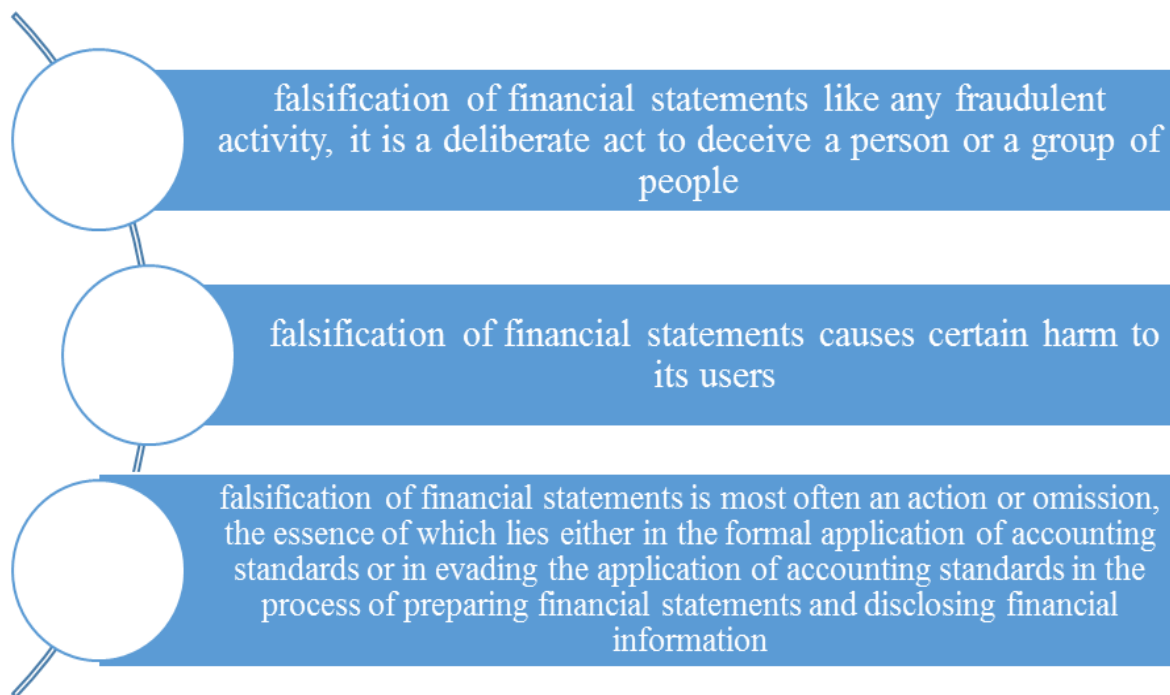
When writing the article, general approaches of scientific cognition were used, in particular, data collection and research, comparisons, methods of statistical analysis and synthesis, and the method of scientific abstraction. In the study of the theoretical foundations, as well as in the study of the functioning of pension provision, a comparison method was used, as well as statistical analysis.

### **Discussion and results**

Financial statements of the company should give a complete and reliable picture of the financial condition of the company. However, it may not always be easy to achieve the most plausible representation of the facts of economic activity of enterprises for several reasons.

In addition to objective distortion of the financial statements, there are deliberate distortions aimed at tax evasion, concealment of the current position of the company or the preservation of trade secrets. Companies are using all new methods in order to hide the real situation, regulators and supervisory authorities in the world are introducing the latest accounting standards.

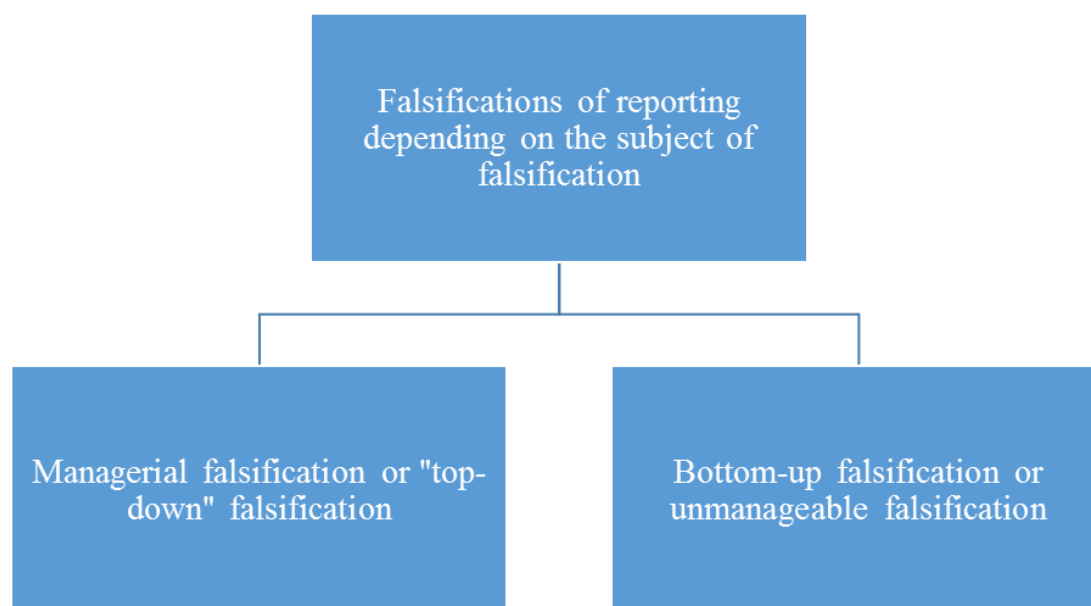
Based on the research of approaches to understanding the concept of "falsification", we will highlight the following signs of it, considered in figure 1.



**Figure 1- Signs of falsification**  
Note: compiled based on the source [6]

Analyzing the terms "fraud", "falsification", "manipulation", it was revealed that such aspects as manipulation and falsification are always aimed at fraudulent actions in the accounting information system. As a rule, these are always deliberate, conscious actions of employees of the management level of the enterprise. Unintentional misrepresentations of accounting and reporting data due to the low professional level of accountants are considered errors.

The main features of falsification of financial statements can be as follows. First of all, users who use falsified financial statements get some kind of harm and losses, so you need to get rid of it. In addition, falsification is mainly an action or, conversely, inaction, the purpose of which is either to formally comply with accounting standards, or vice versa to avoid using them in the preparation of financial statements, therefore, in this case it may be recommended to involve specialists [7]. Falsifications of reporting on the subject of falsification can be divided into two, which are shown in figure 2.



**Figure 2- Falsification of reporting**  
Note: compiled on the basis of the source [8, p. 32]

The first falsification is the distortion of the data of the external financial report, which is committed by the management or owners of the organization and which affect the decisions of the external user. They are often called managerial falsifications or "top-down" falsifications. The second falsification is the distortion of the external financial report arising from data manipulation by the company's personnel.

Such manipulations are called bottom-to-top falsifications or unmanageable falsifications. Currently, falsification techniques have a variety of forms, and at the moment there is no single effective way to prevent falsification. Now, in addition to the balance sheet items, it is possible to falsify elements of various forms of reporting - a cash flow statement; a profit and loss statement; a statement of changes in equity. Also, distortions are now associated with comments on reports that give interpretations of economic facts [9, p.10].

At the same time, falsification has the following specific features [10]:

- these are actions of a deliberate nature that are accompanied by deception of another person or persons;
- such actions cause certain harm to users of reporting;
- the method of falsification usually involves the formal use of accounting standards in practice, or their non-compliance in the process of forming financial statements.

As a result of falsification of statements, the following types of distortions may appear: changes in the data on the status of assets, capital and liabilities in the financial report; changes in tax income data; falsification of information in the statement of losses and profits, that is, changes in data on expenses and income; incomplete interpretation of information in the notes to the financial statements [11].

There are 3 groups of factors that can be attributed to the process of falsification of financial statements.

Firstly, it is a motive or pressure. Secondly, there are all possibilities for committing fraud. Thirdly, it is the fixation of the moment of falsification with its logical justification. In the event that any factor does not take place, then there is no need to talk about the fact of falsification or fraud [12].

Based on the global study of corporate fraud conducted by the Association of Independent Certified Accountants for the Identification of Falsification of Financial Statements (ACFE), the largest number of cases of economic crimes were recorded in such industries as banking, the public sector, manufacturing, medicine and education (figure 3).

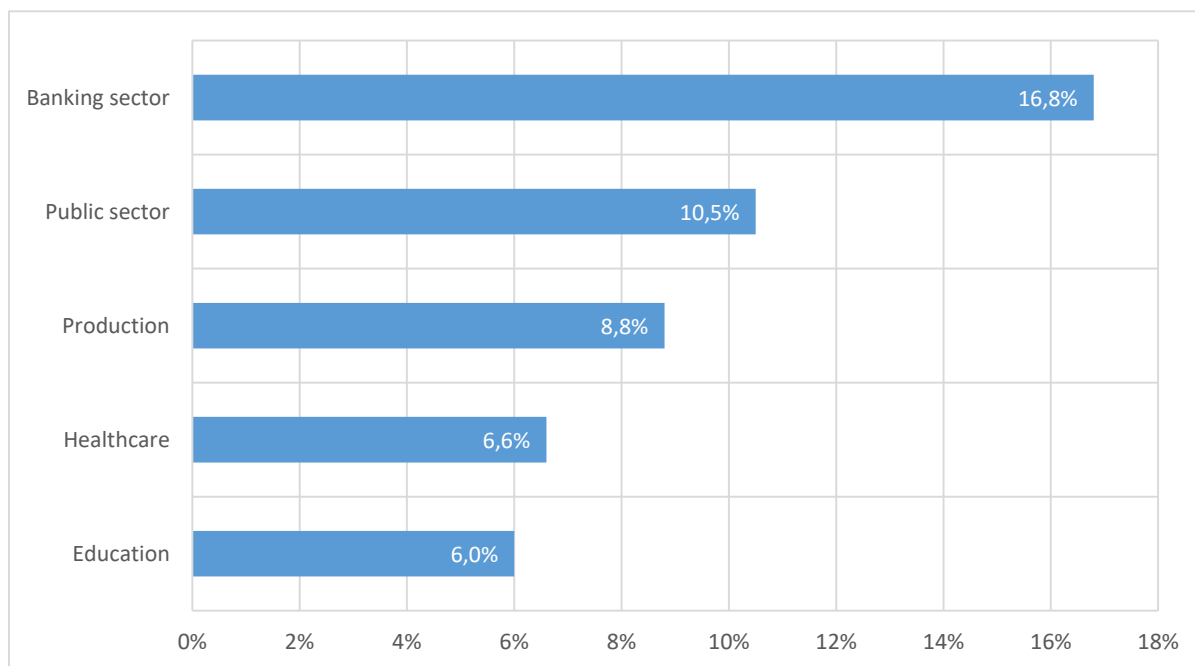


Figure 3 - Scope of activity of organizations that have become victims of economic crimes in the world (2021)

Note: compiled on the basis of the source [13]

As can be seen from figure 3, these are exactly the areas that the state of any country prefers to develop first of all.

Now let's find out which areas of economic life were the leaders in the average amount of losses from economic crimes in 2021.

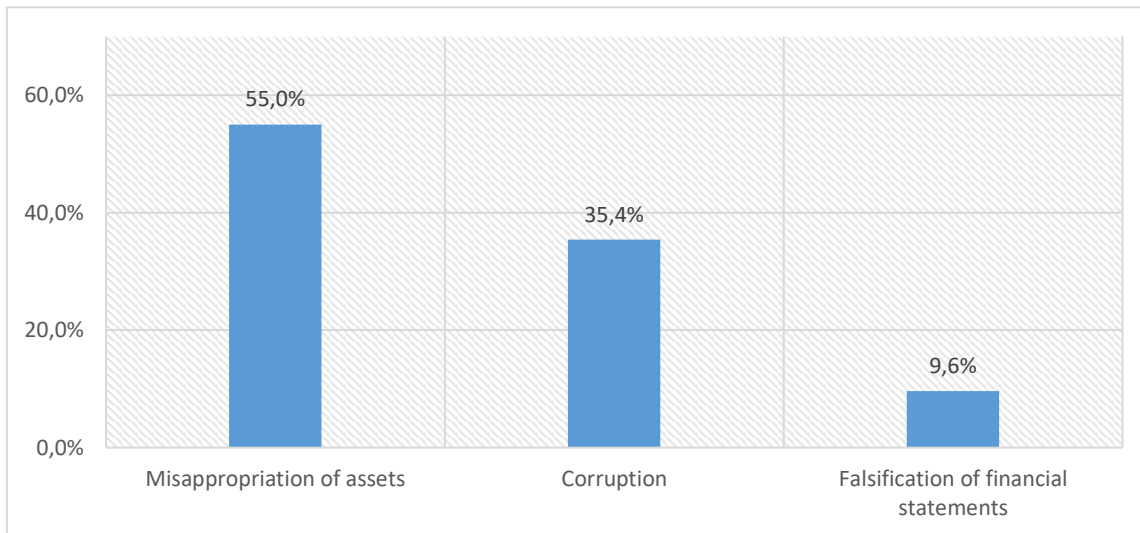
Table - 1 Top - 5 spheres of economic life by the average amount of losses in the world (2021)

Sphere	Number of cases	% of all cases	Average losses
Mining industry	20	0.9%	\$500,000
Wholesale trade	36	1.6%	\$450,000
Construction	60	2.7%	\$310,000
Agricultural industry	44	2.0%	\$300,000
Oil and gas industry	74	3.4%	\$275,000

Note: compiled on the basis of the source [13]

Based on the ACFE study, it can be concluded that the industries in which economic crimes most often occur are not leaders in the average amount of losses from economic crimes. It may seem that in industries there is an inverse relationship between the number of economic crimes and the average amount of damage: the higher it is, the lower the probability of corporate fraud.

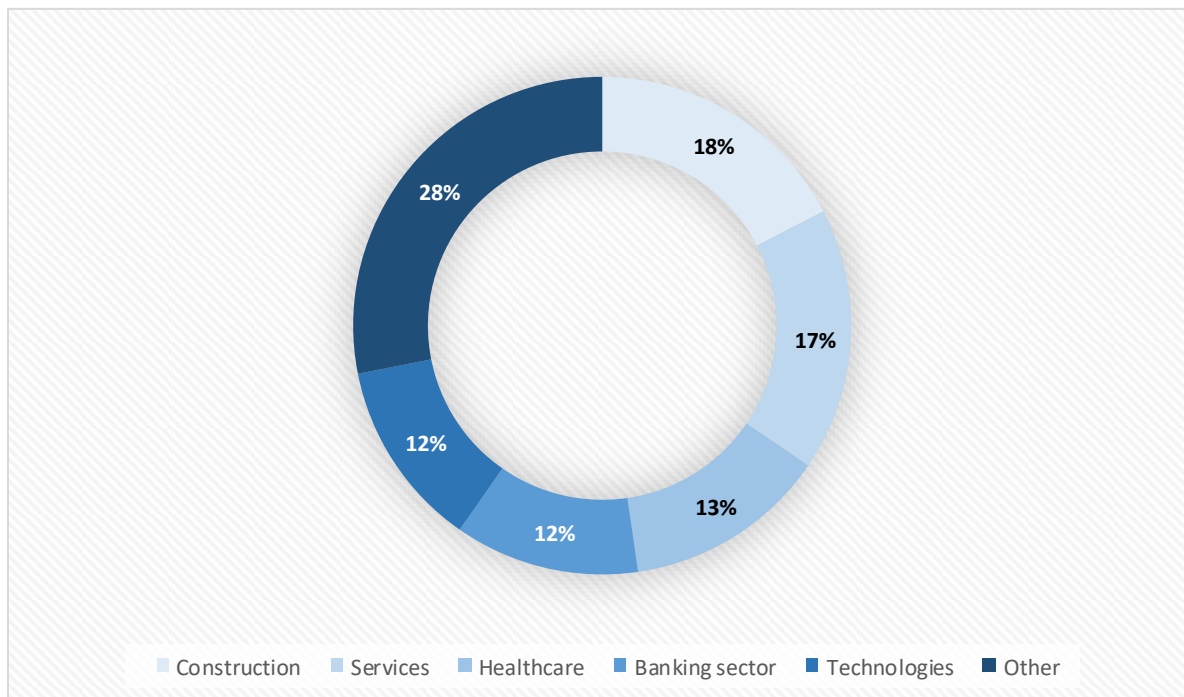
For the first time, the Association of Independent Certified Accountants for the Detection of Falsification of Financial Statements has divided known types of corporate fraud into three categories: falsification of financial statements, corruption and misappropriation of assets (figure 4).



**Figure 4 - Three categories of economic crimes in the world (2021)**  
 Note: compiled on the basis of the source [13]

Misappropriation of assets prevails over other types of economic crimes. Since in most cases it is easier to detect it, since this type of fraud is not as difficult to disclose, such as corruption or falsification of financial statements.

Over the years, the share of falsification of financial statements has varied in the range from 20% to about 10%. That is, in terms of the number of detected cases, financial reporting fraud is noticeably inferior to the other three categories of economic crimes. However, the damage caused by falsification of financial statements is much stronger than in other economic crimes. The industry structure of falsification of financial statements in the world for 2021 is shown in figure 5.



**Figure 5 - Industry structure of falsification of financial statements in the world (2021)**  
 Note: compiled on the basis of the source [13]

In addition, it is worth noting that the disclosure of financial reporting fraud leads in duration: on average, regulatory authorities need 2 years to disclose this type of fraud.

As a rule, significant embezzlement of assets, corruption and tax crimes entail distortion of reporting in order to hide the real state of the financial and economic activities of the organization.

According to the report, falsification of financial statements is most often found in construction, healthcare and banking. This perimeter of industries is similar to the spheres of economy in which economic crimes are most frequent.

Practice shows that financial reporting fraud is more common in the developed regions of the planet, where regulatory authorities are stricter about compliance with the law, and in less developed regions of the planet, fraudsters prefer schemes such as corruption and misappropriation of assets.

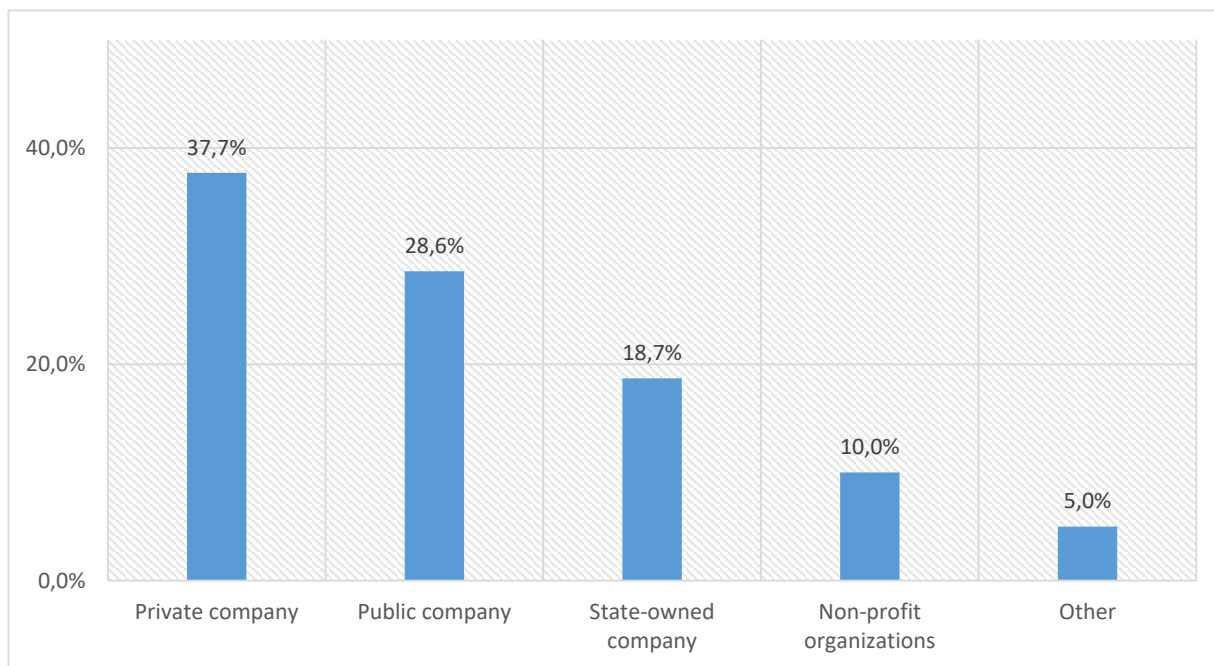


Figure 6 - Form of ownership of organizations that have become victims of financial reporting fraud in the world (2021)

Note: compiled on the basis of the source [13]

As can be seen from Figure 6, public companies are in second place among the organizations that have become victims of falsification of financial statements. In public companies, target values of key performance indicators are developed for top managers, departments and departments for bonus purposes, which are just of a financial nature and are based on financial reporting indicators (the company's stock price on the stock exchange, the value of IA, the value of ROACE indicators, EBITDA).

The US Securities Markets Commission (SEC) has identified the investigation of cases related to the falsification of financial statements as priorities of its activities.

In 2020, the SEC carried out 807 inspections of the financial statements of public companies, whereas in 2021 there were already 868 such control actions. These inspections led to the fact that companies that violated the legislation in the field of securities market regulation and disclosure of information to investors, including violations related to the distortion of financial statements, were recovered 4 billion dollars [14].

Among the main types of violations in 2021, the SEC noted:

1. Insider trading on the securities market (this includes fraud schemes using information technology).

2. Actions of audit firms and consultants who confirmed unreliable financial statements.

- 3. Corruption schemes.
- 4. Fraud using complex financial instruments.

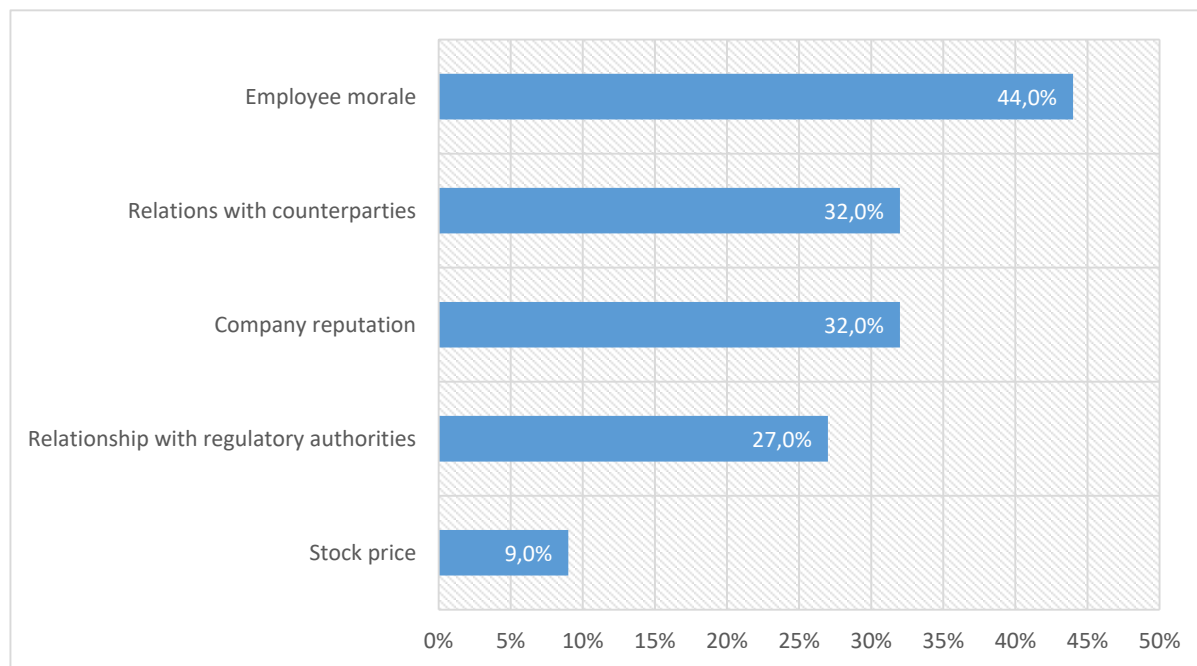
In most cases, the methods of distortion of financial statements were:

- overstatement of revenue;
- overstatement of expenses;
- incorrect valuation of assets.

As a trend in recent years, the SEC and ACFE note that the number of cases of direct charges against company managers, directors of internal audit departments, auditors and accountants is increasing, that is, directly those who must ensure the reliability of financial statements and compliance with legislation. Aware of this trend, US regulators have issued an internal standard emphasizing the need for personal criminal punishment of persons guilty of violations in the field of financial reporting and disclosure of information.

The well-known audit company PricewaterhouseCoopers (PwC) made a global survey of economic crimes for 2021, which was attended by more than 6 thousand respondents from 115 countries.

This review talked about the consequences for the company that the discovery of the fact of falsification of financial statements entails. First of all, it is worth noting that it is often impossible to estimate the real costs that a company will incur if it is found to have misrepresented financial statements, because financial losses from fraud account for a small fraction of all the consequences that an organization will face (figure 7).



**Figure 7 - Consequences of falsification of financial statements**  
Note: compiled on the basis of the source [15]

Short-term damage from an economic crime can be estimated by the amount that was stolen from the company and the fine that will need to be paid for illegal actions of employees.

Long-term damage to the company can be expressed in the suspension of activities due to the revocation of the license, investigative measures and a decrease in the company's trust on the part of counterparties and customers.

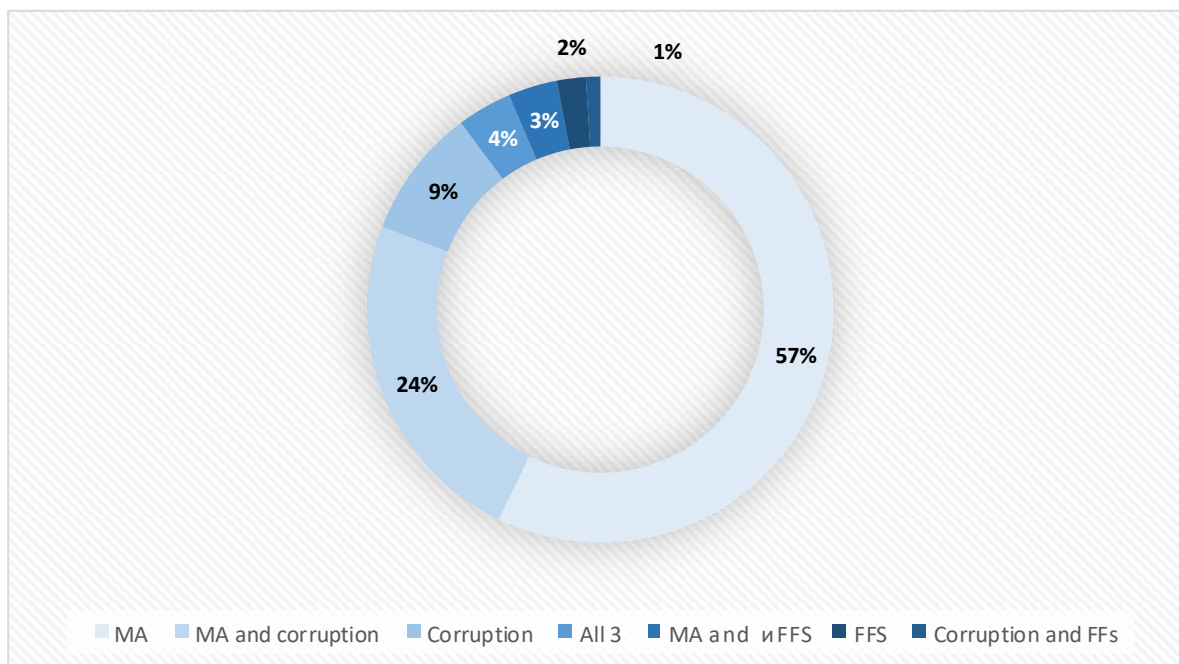
Companies (44%) that have experienced economic crimes over the past two years noted that illegal actions had a significant negative impact on the moral and psychological climate in the company.



Indirect damage from fraud is not always quantifiable. However, over time, its impact may become more significant compared to the immediate financial losses, which are relatively more short-term in nature.

Therefore, losses from falsification of financial statements, as well as from other categories of economic crimes, can not always be estimated "in hot pursuit". It often takes 3-5 years for a complete objective assessment of all the consequences of fraud.

It is also worth noting that many scammers are not limited to only one type of corporate fraud out of three: falsification of financial statements (FFS), misappropriation of assets (MA) and corruption (figure 8).



**Figure 8 - Breakdown by fraud category in 2021**  
Note: compiled on the basis of the source [15]

As can be seen from figure 8, in 32% of cases of economic crimes, fraudsters used several categories of financial fraud.

Thus, an analysis of the world practice of detecting falsification of financial statements has shown that fraud often begins with one fraud scheme, to cover which other fraudulent actions are committed. Falsification of financial statements may be an attempt to conceal evidence of other forms of corporate fraud, in particular, theft of assets, corruption.

As for effective methods of countering possible fraud of organizations, including deliberate distortion of financial statements, it is worth remembering the theory of the "Fraud Triangle". According to this theory, falsifications, perhaps, will be difficult to carry out if the influence of at least one of the three factors that leads to the formation of fertile ground for fraud is excluded.

Based on this, in the fight against illegal actions in the reporting of companies, the following measures should be taken:

- first of all, the introduction of an effective system of internal management and control. The more efficiently such a system works, the more difficult it will be for potential fraudsters to search for data. And effective corporate management will allow you to quickly exchange data, quickly solve life decisions if fraud has occurred;
- create an unbreakable company concept. The higher the moral and ethical principles are adhered to by the management of the organization, the more difficult it will be for the employee to justify his illegal work against the organization. Alas, in practice, the implementation of this principle is often fraught with

great difficulties. It is not necessary, of course, to require employees to comply with all the rules, but it is necessary for management to clearly demonstrate adherence to these business principles, and not tolerance for fraudulent actions. But the main thing is to follow these principles in practice;

- clear measures should be taken to identify and prevent fraudulent activities within the organization. In this case, investigations will be more effective and efficient, and will also make it clear that punishments are inevitable;

- in order to prevent and find fraud, it is necessary to use modern computer technologies. Checking the postal service and analyzing corporate customer data has long been an effective tool to combat abuse in Western countries. But it is necessary to be aware and understand the risk that may be associated with the violation of human rights and confidential information.

In the context of measures that allow us to find signs of falsifications and other distortions of financial statements, the following measures can be noted [16]:

1. expert research on judicial and accounting expertise, the purpose of which is to obtain data on conclusions in civil, criminal and other cases;

2. external audit carried out under an agreement with an independent auditor for an objective assessment of financial indicators;

3. effective internal control system adopted by the management of the entity. It helps to carry out effective measures for the orderly and effective management of economic activities;

4. using information from informants is the most effective method in the practice of western practice. There it allows you to uncover up to 40 percent of all types of fraud.

It is believed that corporate codes will become more widespread, which may help to increase the effectiveness of this method, but now they do not bring the proper result, since the attitude towards "informants" is ambiguous. In order to get an effective result from any event aimed at identifying inconsistencies in financial statements, it is necessary to have appropriate methods. Let's list some of them: the method of comparing turnover and balance sheet balances; the counting method of Messad Benes and the method of observation [17, p.18].

In order to check the completeness and correctness of the records on the accounting accounts by comparing the account balances, you can perform the following operations:

- compare the turnover of each account with the results of the document, which is the basis of the record, in order to determine the complete and correct reliability of these turnover;

- you can compare the turnover and balance on all synthetic accounts;

- calculate the turnover and balances on each synthetic account and compare with the corresponding analytical indicators

In case of positive results of the audit, we can say that the reporting is reliable, and otherwise additional control is required.

One of the additional methods can include the method of the counting indicator of Professor Messodo Beneisha, proposed in 1999. The Professor evaluated the financial data of various enterprises, including organizations that distort the reporting indicators, as well as organizations that provide it in full and in accordance with budget legislation. Therefore, he received 8 coefficients, including:

- gross margin index (GMI);

- subscript growth index (SGI);

- asset quality index (AQI);

- accounts receivable turnover index in days (DSRI);

- depreciation index (DEPI);

- index of commercial and management expenses (SGAI);

- financial leverage index (LVGI);

- total accruals to total assets (TATA).

The values of these coefficients are substituted into the equation M-score:

$$M = -4,84 + 0,92 \times DSRI + 0,528 \times GMI + 0,404 \times AQI + 0,892 \times SGI + 0,115 \times DEPI - 0,172 \times SGAI +$$

$$4,679 \times TATA - 0,327 \times LVGI.$$

The results of the equation should exceed 2-22 in order to understand that the company has signs of fraudulent activities.

There may also be an observation method. It also involves the process of searching for signs of fraud and deliberate distortion of data. In conditions where corruption takes place, and while it does not disappear, falsifications are common, including falsification of accounting. In order to fight it, comprehensive measures are needed. In order to be competitive and further expand the services market, companies must monitor on a daily basis how optimally resources are being used, timely and fully fulfill their obligations to the state in relation to taxation, liquidate debts in a timely manner, and conduct effective accounting and tax accounting.

Compliance control or "accounting compliance" acts as the most important element of intra-system control in terms of ensuring reporting on the degree of its reliability [18, p.70]. The main task of micro-level accounting compliance is to create an internal control system in the organization that adequately determines and manages the risks that face in the course of the organization's work when applying the norms of accounting legislation.

It is possible to define accounting compliance in order to prevent errors in financial indicators and accounting data as a process of risk management of errors in financial indicators and accounting data due to differences in professional judgment regarding the application of accounting regulations. We can say that the internal control of the company is effective when its components are subject to compliance control, that is, control of compliance with the requirements of a regulatory document, instructions, standard, regulations, and so on.

Thus, such a control method should not only find, but also prevent significant distortions of financial indicators that are caused by intentional and unintentional actions or omissions of an organization that do not comply with legal requirements. The compliance method in the management and control system is a multi-level process. It involves the recognition of three levels of performance: the owners of the organization, the management bodies of the organization, management. This method is aimed at the responsibility of all departments: management systems in relation to owners, management systems - to management, owners - for supervisory authorities, organizations - for employees, contractors and society in general. The use of this method should focus on the performance of all these levels of their functions in accordance with regulatory, professional and ethical standards. This is necessary in order to minimize legal and reputational risks while maintaining a balance between interests.

Thus, the main principle of the company's accounting compliance is the application of a single standard of process and control procedures in the context of each level of management.

### **Conclusions**

Thus, in today's conditions, the reliability of financial reports as the main information source of the company's activities becomes of particular importance, falsification is a real risk of loss of the quality of reports. Falsification of financial statements is an important and complex problem of modern accounting. This problem also arises in countries with developed market economies, where there is a system of public control over the process of preparing financial statements, and in countries where, in the current realities, the accounting system is being reformed in accordance with international standards and public control is being created.

Deception schemes are constantly emerging and improving. It is impossible to get rid of scammers and avoid them, so the main task is to minimize the risk of scammers and their actions. The proposed recommendations on the creation of tools to identify and prevent the falsification of financial statements of companies will reduce the risk of fraudulent and dishonest actions of the company. The best option is to create a culture of honest and ethical behavior in the company, and this should manifest itself in everything.

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### Қаржылық есептілікті бұрмалауды анықтау және алдын алу үшін құралдарды қалыптастыру

**Аннотация.** Ғылыми мақала есеп және есептілік жүйесінің өзекті және маңызды мәселелерінің бірі - есептілікті бұрмалауға арналған. Бизнес пен қоғам арасындағы өзара іс-қимылдың негізгі танылған ақпараттық арнасы ретінде компаниялардың қаржылық есептілігі

мүлде жетілмеген. Қаржылық есептілік, ең алдымен, талдау нәтижелері бойынша белгілі бір басқару мәселелері бойынша шешім қабылдайтын сыртқы пайдаланушыларға арналғандығы анықталды. Сыртқы есептіліктен алынған ақпарат ұйымның қаржылық әл-ауқатының деңгейін анықтауға ғана емес, сонымен қатар оның қызмет динамикасын сипаттауға, трендтерді анықтауға және болашақта қаржылық жағдайлардың дамуын болжауға мүмкіндік береді. Авторлар сыртқы пайдаланушылар қабылдайтын басқарушылық шешімнің сапасы, ең алдымен, ұйымдардың қаржылық есептерінде ашылатын ақпараттың дәйектілігі мен сенімділігіне, яғни транспаренттілік дәрежесіне байланысты екенін айтады. Осылайша, бүгінгі жағдайда компания қызметінің негізгі ақпараттық көзі ретінде қаржылық есептіліктердің сенімділігі ерекше мәнге ие болады, бұрмалау есептердің сапасын жоғалтудың нақты қаупі болып табылады. Мақалада есептілікті бұрмалаудың экономикалық табиғаты зерттелген, есептілікті бұрмалауды анықтау әдістері қарастырылған және компанияның қаржылық есептілігін бұрмалауды анықтау және алдын-алу құралдары ұсынылған.

**Түйін сөздер:** қаржылық есептілік, бұрмалау, фальсификация, ақпарат, компания, тәуекел, алаяқтық.

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### Формирование инструментария для выявления и предупреждения фальсификации финансовой отчетности

**Аннотация.** Научная статья посвящена одной из актуальных и значимых проблем системы учета и отчетности - фальсификации отчетности. Финансовая отчетность субъектов выступает как главный признанный информационный канал взаимодействия между бизнесом и обществом. И часто она бывает не совершенна. Определено, что финансовая отчетность предназначена прежде всего для внешних пользователей, которые, по результатам анализа, принимают решения по тем или иным управленческим вопросам. Информация из внешней отчетности позволяет не только определить уровень финансового благополучия организации, но также описать динамику ее деятельности, выявить тренды и предсказать развитие финансовых ситуаций в перспективе. Авторы отмечают, что качество управленческого решения, которое принимают внешние пользователи, прежде всего зависит от надежности и достоверности информации, которая раскрывается в финансовых отчетах организаций, то есть от степени транспарентности. В современных условиях особой важной становится надежность финансовых отчетов как основного информационного источника деятельности компании, фальсификация является реальным риском потери качества отчетов. В статье исследована экономическая природа фальсификации отчетности, рассмотрены способы выявления фальсификации отчетности и предложен инструментарий для выявления и предупреждения фальсификации финансовой отчетности компании.

**Ключевые слова:** финансовая отчетность, искажение, фальсификация, информация, компания, риск, мошенничество.

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