



## Accounting, Statistics

Original article

UDC 657.6.012.16

DOI: <https://doi.org/10.17308/econ.2023.3/11379>

JEL: K42; K49; M49

## Time frame for forensic accounting: normative and methodological aspects

S. A. Zvyagin<sup>1✉</sup>, Yu. I. Treshchevsky<sup>2</sup>, I. E. Strygina<sup>3</sup>

<sup>1,2</sup> Voronezh State University, 1 University sq., 394018, Voronezh, Russian Federation

<sup>3</sup> Voronezh Institute of the Ministry of Internal Affairs of the Russian Federation,  
53 Patriotov lane, 394065, Voronezh, Russian Federation

**Subject.** In the current practice of forensic accounting, there is an issue of determining the optimal timing of the examination. The scientific and educational literature reflects different points of view on the issue. We need to study the factors affecting the duration of forensic accounting, the reasons for extending their terms. It is also necessary to analyse the regulatory provisions concerning the timing of forensic accounting.

**Objectives.** The aim of this study was to identify the features of illegal economic actions; to study the conditions affecting the target dates of forensic accounting; to determine the dependence of the target dates of forensic accounting procedure on its type; to identify and analyse the difficulties in assigning, organising, and conducting forensic accounting examinations; and to compare the requirements for forensic accounting experts and their competencies under the current laws and regulations.

**Methodology.** We used the following methods of scientific knowledge to achieve our goals: dialectical method, analysis, and synthesis. The research was based on the study of relevant scientific and educational literature, economic journals, and factual materials.

**Conclusions.** We concluded that the financial control system should focus not only on methodological, but also organisational and procedural issues of conducting expert economic activities regarding illegal economic actions. The time frame for forensic accounting should be considered from two perspectives: normative and methodological. The expected terms of forensic accounting examination directly depend on its type: primary, follow-up, additional, expert panel, or complex review. According to the analysis of practical materials, the actual terms of the forensic accounting panel examination usually exceed thirty days as it is used for complex, multi-episode illegal economic actions, involving sophisticated methods of concealment. Currently, there is no consensus among scientists and practising specialists on the composition of genera in the class of forensic economic examinations. Discrepancies in regulatory documents on the structure of the forensic economic examination class leads to an unjustified increase in the duration of forensic accounting due to the ambiguity in choosing the appropriate expert for a particular case.

**Key words:** illegal economic actions, forensic economic examination class, authorised bodies, accounting expert.

**For citation:** Zvyagin, S. A., Treshchevsky, Yu. I., Strygina, I. E. (2023). Time frame for forensic accounting: normative and methodological aspects. *Proceedings of Voronezh State University. Series: Economics and Management. (3)*, 74–85. DOI: <https://doi.org/10.17308/econ.2023.3/11379>

## Introduction

The experience of countering economic crime shows that this category includes a complex of different types of illegal criminal economic actions. The most common types are theft, misappropriation, embezzlement, concealment of income, deception of consumers, fraud, and others. (Romashov, 1974. P. 23) In addition to social dangers, economic crimes have a negative impact on the functioning of the national economy, civil society institutions, violate the established order of regulation of production resources (Endovitsky et al., 2023. P. 51).

Considering the above, it is necessary to improve the systems of counteraction and control in the field of economy, to form qualitative methodological tools for the detection, documentation, investigation, proof, and prevention of illegal economic actions (Korobeynikova & Cherkasova, 2022. P. 19). The financial control system should focus not only on methodological, but also organisational and procedural issues of conducting expert economic activities regarding illegal economic actions.

Forensic accounting has been a special procedural tool for proving illegal economic actions for many centuries. The issues of determining the optimal timing of forensic accounting holds an important place in the organisation of the procedure.

Currently, there is no consensus among scientists and practising specialists on the timing of forensic examinations in general and forensic accounting in particular. Some experts believe it is important to establish the time limits for forensic examinations at the legislative level, while others believe it is possible to leave the situation at the current level, when the time limit is set by departmental regulations and instructions. Currently the time frame is set at 30 days with the possibility of subsequent extension.

Law enforcement institutions authorised to carry out forensic accounting do not always

have information on the availability of particular economic speciality experts in public expert institutions. This causes certain difficulties in choosing the appropriate genus from the class of forensic economic examinations and selecting an expert economist. As a result, based on the recommendation of the management of the expert institution, the authorised institution makes the final decision to assign a forensic economic examination to a specific expert of the relevant economic speciality.

The expected terms of forensic accounting examination directly depend on its type: primary, follow-up, additional, expert panel, or complex review.

In order to research and solve the defined issues, we identified the features of illegal economic actions; studied the conditions affecting the target dates of forensic accounting; determined the dependence of the target dates of forensic accounting procedure on its type; identified and analysed the difficulties in assigning, organising, and conducting forensic accounting; and compared the requirements for forensic accounting experts and their competencies under the current laws and regulations.

## Research materials and methods

The information base for the research included practical materials of forensic economic examinations conducted by internal affairs bodies and other specialised public expert institutions; publications of domestic and foreign scientists on the issues of organising and conducting expert accounting procedures (Bryan et al., 2013; Dooley & Gupta, 2017; Hoitash et al., 2021; Nguyen et al., 2020; Tretyakova, 2022); laws and regulations governing forensic examinations in our country; official information from law enforcement institutions reflecting the current state of combating economic crime; mass media publications (Chen et al., 2020; Zvyagin et al., 2018); and Internet resources.

In our opinion, the time frame for forensic accounting should be considered from two perspectives: normative and methodological.

As for the normative regulation of the time limits for forensic examinations, including forensic accounting, the domestic legislation does not establish the exact terms of forensic expert activities.

In reality, law enforcement institutions, which have public expert institutions in their structure, set the deadlines for conducting forensic examinations independently. The time limits are determined by departmental orders and instructions and are usually 30 calendar days.

In accordance with the legislation, the exact initial term of forensic accounting examination shall be set by the authorised institution. Subsequently, the term of the forensic accounting may be extended due to substantiated reasons and circumstances at the request of the accounting expert or the head of the expert institution. The law does not limit the number of such extensions.

The methodological aspect includes determining the optimal target time frame for conducting expert accounting procedures in order to obtain proper answers to the questions set by the authorised institution. As a rule, such a time limit is determined by the institution (person) authorised to assign a forensic accounting examination in cooperation with the management of the public expert institution.

### Results

According to contemporary Russian criminologists, economic crimes should be understood as “a set of mercenary encroachments on the property used for economic activity, the established order of management of economic processes, and economic rights of citizens by persons performing certain functions in the system of economic relations”<sup>1</sup>.

---

<sup>1</sup> Criminology: A Textbook for High Schools (2005) / Ed. by Prof. A. I. Dolgova. DSc in Law. 3rd edition, revised and enlarged. Moscow: Norma, 2005. 912 p.

As noted by modern Russian scientists, the range of illegal economic actions is quite wide, which is undoubtedly reflected in the significant property damage to the state, society, economic entities, and individual owners. Moreover, the consequences of such actions affect the management systems of different level and goods-money relations, hinder the promotion of national programmes and internal social projects.

The experience of countering economic crime shows that this category includes a complex of different types of illegal criminal economic actions. The most common types are theft, misappropriation, embezzlement, concealment of income, deception of consumers, fraud, and others.

Therefore, in addition to social dangers, economic crimes have a negative impact on the functioning of the national economy, civil society institutions, violate the established order of regulation of production resources.

In this regard, the following features of illegal economic actions are recognised:

- In contrast to conventional crime, so-called white-collar crime is in fact the basis of life of a significant part of the country’s population, forming a semi-criminal mentality.

- Economic crime most often has an organised character, which significantly hampers the functioning of control and countering systems.

- Direct property damage from illegal economic actions is significant, while indirect property damage is unmeasurable. Thus, according to the Ministry of Internal Affairs of the Russian Federation, 106,300 economic crimes were filed in 2022, with damages amounting to 322.5 billion roubles<sup>2</sup>.

- For several decades, scientists and practising specialists have noted the latent

---

<sup>2</sup> Crime damage decreases by 8.6 % in 2022. The number of economic crimes decreased insignificantly and damages from them amounted to 322.5 billion roubles. Pravo.ru. 23.12.2022. URL: <https://pravo.ru/news/244611>

character of economic crime. Due to it, a significant part of such illegal actions remain undetected, which also adversely affects the development of the modern national economy.

Considering the above, it is necessary to improve the systems of counteraction and control in the field of economy, to form qualitative methodological tools for the detection, documentation, investigation, proof, and prevention of illegal economic actions.

In our opinion, the financial control system should focus not only on methodological, but also organisational and procedural issues of conducting expert economic activities regarding illegal economic actions.

Forensic accounting has been a special procedural tool for proving illegal economic actions for many centuries. The issues of determining the optimal timing of forensic accounting take an important place in the organisation of the procedure.

When determining the target optimal time frame for a forensic accounting examination, the authorised institutions take into account the following conditions:

- form of incorporation, branch of economy, and type of activity of the investigated economic entity;
- the volume and condition of documents submitted to the expert for forensic accounting;
- the state of accounting and reporting of the investigated economic entity;
- the level of qualification and staffing in the accounting service of the investigated economic entity;
- the need for additional procedural actions in the course of forensic accounting examination (inspections, interrogations, examinations conducted by experts of other specialities, etc.);
- complexity and multi-stage pattern of concealing traces of illegal economic actions;
- the degree of digitalisation of accounting at the investigated economic entity and the need to involve a specialist in the field of computer technologies to determine the evidence;

- qualification and professional experience of the accounting expert engaged for forensic accounting;

- quantitative and qualitative (qualification) composition of the expert group for complex reviews and expert panels;

- the need to confirm the facts of the business activities of the investigated economic entity through third party and counterparty enquiries.

In some scientific works it was proposed to determine the duration of the expert's work on the basis of the experience of practising experts (Zvyagin et al., 2019. P. 9).

A number of scientific publications of the 1960s and 1970s considered the possibility of using calendar charts when organising a forensic accounting procedure and planning its duration (Izmailov, 2022. P. 38).

In the 1990s, it was suggested to use network planning and management methods when planning the time frame for forensic accounting. The use of such methods in the organisation and planning of expert examination was described in the works of Nikolai Belukha (Belukha, 1993. P. 63).

The primary forensic accounting examination is assigned for the first time with regard to a specific entity investigated in a given case. When determining its time frame, it is necessary to take into account the circumstances outlined above.

A follow-up forensic accounting examination is usually assigned when certain abuses and violations took place during the primary examination. Its time frame depends directly on the nature of such violations and other factors discussed in our study.

An additional forensic accounting examination is assigned when additional circumstances in the case are revealed, a preliminary documentary audit of the investigated economic entity, or other procedural actions are required. The time frame for such an examination depends on the additional activities to be performed, their complexity, and the estimated scope of

work. In addition, the timing of the additional examination should be considered with regard to the factors and circumstances that influenced the timing of the primary forensic accounting examination.

According to the analysis of practical data, the actual terms of the forensic accounting panel examination usually exceed thirty days as it is used for complex, multi-episode illegal economic actions, involving sophisticated methods of concealment. Therefore, a panel of expert accountants cannot always carry out the necessary activities and answer the defined questions within 30 days.

The participation of an accounting expert in a complex examination involving experts of other specialities is associated with certain problems in determining its expected timing. As a rule, the time frames for such examinations also exceed thirty days, with a tendency to extend the initial time limit. In order to optimise the time planning of complex expert examinations on economic crimes and offences, it is most common to draft programmes for their execution.

If there are circumstances that do not allow a forensic accounting examination to be conducted within the time frame established by the authorised body, the accounting expert or head of the expert team informs the head of the public expert institution and the authority (entity) that assigned the examination in advance.

Practising expert economists recognise a number of issues in assigning and conducting forensic accounting examinations, which affect their timing. Such issues include the following:

1. The authority (entity) assigning the examination cannot properly determine the required genus within the class of forensic economic examinations. There were cases when the authorised body assigned a “complex forensic accounting examination”, which cannot be conducted as that this type of

examination requires the involvement of experts of different specialities. It is also quite common that an official of an authorised body determines the genus of forensic economic examination incorrectly or designates a non-existent genus in the ruling (determination).

Currently, there is no consensus among scientists and practising specialists on the composition of genera in the class of forensic economic examinations. The considered discrepancy leads to an unjustified increase in the duration of forensic accounting due to the ambiguity in choosing the appropriate expert for a particular case. Apart from the issues associated with the selection of an expert, controversies also arise when posing questions for the expert economist to solve, as the authorised body is unable to determine the genus of the required examination within the class of forensic economic examinations. As a consequence, the expert often refuses to conduct an examination and give an opinion because the questions posed are beyond the scope of their professional competence. Selecting another expert also extends the terms of forensic economic and, therefore, forensic accounting examinations.

Thus, the Ministry of Justice of the Russian Federation in its Decree No. 72 of 20 April, 2023 “On Approval of the List of Genera (Types) of Forensic Examinations Performed by Federal Budgetary Forensic Examination Institutions of the Ministry of Justice of the Russian Federation and the List of Expert Specialities Allowed to Conduct Independent Forensic Examinations in Federal Budgetary Forensic Examination Institutions of the Ministry of Justice of the Russian Federation” names the following genera of economic examinations: the study of accounting records, the study of the indices of the financial state, and the financial and economic activities of an economic entity. Thus, the class of economic examinations in this document is represented by only two



genera: forensic accounting and forensic financial analysis examinations<sup>3</sup>.

In a similar regulatory document of the Ministry of Internal Affairs of the Russian Federation (Decree of the Ministry of Internal Affairs of Russia No. 15 dated 18 January, 2017 “Issues of organising forensic examinations”), the class of economic examinations includes four genera: accounting, tax, financial analysis, and financial and credit<sup>4</sup>. In our opinion, the above list of genera of economic examinations has accumulated advanced scientific developments in this field and most fully reflects the current state of expert economic work and the practical requirements. In this regard, it is recommended to apply a similar list of genera of forensic economic examinations in other ministries and departments that have forensic expert units in their structure.

Unfortunately, in practice, there are paradoxical situations when an authorised body, without going into details, appoints a forensic economic examination without prior consultation with the relevant expert institution. Such situations also have a negative impact on the duration of expert accounting.

2. The tasks set before the accounting expert are formulated incorrectly (inaccurately), in particular:

- exceed the specialised knowledge of the accounting expert;

- fall within the scope of legal activities;
- are obviously impossible to fulfil;
- require additional clarification, etc.

3. The documents to be submitted to the accounting expert for examination are poorly prepared:

- transfer of unbound and unnumbered accounting documents;
- absence of compiled volumes of files on reporting periods of the economic entity’s activity in chronological or logical order;
- improper execution of inventories of transferred documents, or contradictions in them;
- provision of unnecessary accounting documents that are not relevant to the set questions and the essence of the case, etc. (Nersesyan & Vinogradova, 2019. P. 63).

All the above-mentioned problems cause the need for additional clarifications, require consultations of the authorised body and the management of the expert institution. They lead to unnecessary correspondence, delay in the assignment of the forensic accounting examination, and longer time frames.

The regulatory ambiguity in the very concept of “expert” is an important factor in determining the time frame for forensic accounting. The current legislation regulating the procedure of forensic examinations introduce different features into the set of requirements for forensic experts and their competences. Table presents a comparison of the requirements and competences for a forensic expert in accordance with the current legislation.

The materials of the presented table show that the legislative documents regulating the procedure for conducting forensic expertise do not contain general requirements for the experts and their qualification. In this regard, it is necessary to make appropriate amendments to the legislation containing such requirements, in order to unify the general regulatory approach, to formulate uniform standards for forensic experts, and to solve the organisational issues of expert examinations.

<sup>3</sup> Decree of the Ministry of Justice of the Russian Federation No. 72 dated 20 April, 2023 “On Approval of the List of Genera (Types) of Forensic Examinations Performed by Federal Budgetary Forensic Examination Institutions of the Ministry of Justice of the Russian Federation and the List of Expert Specialities Allowed to Conduct Independent Forensic Examinations in Federal Budgetary Forensic Examination Institutions of the Ministry of Justice of the Russian Federation”. Electronic collection of legal and technical reference documents. URL: <https://docs.cntd.ru/document/1301402797?marker=6520IM>

<sup>4</sup> Decree of the Ministry of Internal Affairs of Russia No. 15 dated 18 January, 2017 “On Amendments to Order of the Ministry of Internal Affairs of Russia No. 511 dated 29 June, 2005 “Issues of Organising Forensic Examination in Expert Forensic Units of the Internal Affairs Authorities of the Russian Federation”. Official website of the Ministry of Internal Affairs of the Russian Federation. URL: <https://mvd.consultant.ru/documents/1056243?items=1&page=11>

Comparison of requirements and competences for a forensic expert in accordance with the current legislation

Requirements and competences for a forensic expert	Current regulations						
	Civil Code of the Russian Federation (article 79)	Code of Criminal Procedure of the Russian Federation (article 57)	Code of Commercial Procedure (article 55)	Federal Law "On Public Forensic Examination Activity in the Russian Federation" (articles 12, 13)	Code of Administrative Judicial Procedure of the Russian Federation (article 49)	Tax Code of the Russian Federation (article 95)	Code of Administrative Offences of the Russian Federation (article 25.9)
Assigning an examination in accordance with the established procedure	-	+	+	+	+	-	-
An expert is a person with no interest in the outcome of the case	-	-	-	-	-	-	+
Time limit for providing an opinion on the results of the review	-	+	+	-	+	+	+
The expert has specialised knowledge	+	+	+	+	+	+	+
The expert is an adult	-	-	-	-	-	-	+
Setting questions within the expert's competence	-	-	+	-	-	+	+

### Results and discussion

The experience of countering economic crimes shows that this category includes a complex of different types of illegal criminal economic actions. The most common types are theft, misappropriation, embezzlement, concealment of income, deception of consumers, fraud, and others. In addition to social danger, economic crimes have a negative impact on the functioning of the national economy, civil society institutions, violate the established order of regulation of production resources (Prodanova et al., 2019).

The conducted analysis shows that the legislative documents regulating the procedures for forensic examinations do not contain general requirements for a forensic expert and their competencies. In this regard, it is necessary to make appropriate amendments to the legislation containing such requirements, in order to unify the general regulatory approach,

to formulate uniform standards for forensic experts, and to solve the organisational issues of expert examinations.

In scientific literature on the issues relating to the organisation of a forensic accounting examination, the issues of determining its time frame have been discussed many times (Nadonenko, 2021; Nersesyan & Vinogradova, 2019). However, these issues were not considered from the standpoint of normative and methodological approaches. Accordingly, there were no scientific and practical results. In this regard, the obtained results can be used in the practical activities of forensic expert departments of authorised institutions in order to optimise the time limits of forensic accounting and to obtain reliable and meaningful conclusions on the results of expert accounting examinations.

In addition, the obtained results can be used not only when assigning expert

accounting examinations by authorised bodies and determining the optimal timing, but also in the development of scientific foundations for the organisation and conduct of forensic accounting. Certain statements complement the existing solutions in the considered area of economic knowledge (Zvyagin & Fomenko, 2021; Izvarina, 2020; Kolisnichenko, 2022; Nadonenko, 2021) and promote the further scientific and practical activities of scientists and practising specialists to find effective solutions to the existing challenges of countering illegal economic actions.

### Conclusions

During our study, we identified the features of illegal economic actions; studied the conditions affecting the target dates of forensic accounting; determined the dependence of the target dates of forensic accounting procedure on its type; identified and analysed the difficulties in assigning, organising, and conducting a forensic accounting examination; and compared the requirements for forensic experts and their competences in the current laws and regulations.

The legislative instruments regulating the procedure for forensic examination do not contain general requirements for forensic experts and their competencies. In this regard, it is necessary to make appropriate amendments to the legislation containing such requirements, in order to unify the general regulatory approach, to formulate uniform standards for forensic experts, and to solve the organisational issues of expert examinations.

The current state of the system for counteracting economic crimes makes it necessary to improve the systems of counteraction and control in the field of economy, to form qualitative methodological tools for the detection, documentation, investigation, proof, and prevention of illegal economic actions.

Forensic accounting is a special procedural tool for proving illegal economic actions. The issues of determining the optimal timing of

forensic accounting take an important place in the organisation of the procedure. In practice, issues related to determining the timing of forensic accounting cause certain difficulties resulting from a number of reasons:

1. The authority (entity) assigning the examination cannot properly determine the required genus within the class of forensic economic examinations.

2. The questions posed to the accounting expert by the authorised body are not formulated properly.

3. There are imperfections and discrepancies in certain regulatory provisions governing the organisation of forensic examinations in terms of the requirements for a forensic expert and their competencies, as well as the taxonomy of the class of forensic economic examinations.

The expected (scheduled) terms of forensic accounting examination directly depend on its type: primary, follow-up, additional, expert panel, and complex review.

In Decree of the Ministry of Internal Affairs of Russia No. 15 dated 18 January, 2017 “Issues of organising forensic examinations”, the class of economic examinations includes four genera: accounting, tax, financial analysis, and financial and credit. In our opinion, the above list of genera of economic examinations has accumulated advanced scientific developments in this field and most fully reflects the current state of expert economic work and the practical requirements. In this regard, it is recommended to apply a similar list of genera of forensic economic examinations in other ministries and departments that have forensic expert units in their structure.

The current legislative acts regulating the procedure of forensic examinations introduce different features into the set of requirements and competences imposed on a forensic expert. So, the current legislative procedural instruments, regulating the forensic examination procedure in various branches of law, do not contain general requirements for a forensic expert and their competencies. In this regard, it is necessary to make appropriate amendments to the legislation



containing such requirements, in order to unify the general regulatory approach, to formulate uniform standards for forensic experts, and to solve the organisational issues of expert examinations.

### References

1. Belukha, N. T. (1993). *Forensic accounting expertise* (N. T. Belukha (Ed.)). Moscow: Business LTD. (In Russian).
2. Bryan, D., Liu, M. H. C., Tiras, S. L., Zhuang, Z. (2013). Optimal versus suboptimal choices of accounting expertise on audit committees and earnings quality. *Review of Accounting Studies*, 18(4), 1123–1158. <https://doi.org/10.1007/s11142-013-9229-8>
3. Chen, M. C., Chang, C. W., Lee, M. C. (2020). The effect of chief financial officers' accounting expertise on corporate tax avoidance: the role of compensation design. *Review of Quantitative Finance and Accounting*, 54(1), 273–296. <https://doi.org/10.1007/s11156-019-00789-5>
4. Dooley, K., Gupta, A. (2017). Governing by expertise: the contested politics of (accounting for) land-based mitigation in a new climate agreement. *International Environmental Agreements: Politics, Law and Economics*, 17(4), 483–500. <https://doi.org/10.1007/s10784-016-9331-z>
5. Endovitsky, D. A., Treshchevsky, Yu. I., Kanapukhin, P. A., Kosobutskaya, A. Yu. (2023). Empirical analysis and forecasting of the dynamics of innovative development of Russian regions. *Proceedings of Voronezh State University. Series: Economics and Management*, 1, 51–64. (In Russian).
6. Hoitash, R., Hoitash, U., Yezegel, A. (2021). Can sell-side analysts' experience, expertise and qualifications help mitigate the adverse effects of accounting reporting complexity? *Review of Quantitative Finance and Accounting*, 57(3), 859–897. <https://doi.org/10.1007/s11156-021-00963-8>
7. Izmailov, I. K. (2022). Shadow business in Russia: causes and consequences. *Proceedings of Voronezh State University. Series: Economics and Management*, 3, 86–99. (In Russian).
8. Izvarina, N. Yu. (2020). Forensic accounting expertise: current approaches to the use and methods of implementation. *Bulletin of the Expert Council*, 1(20), 75–84. (In Russian).
9. Kolisnichenko, V. V. (2022). Forensic accounting expertise in Russia: a historical aspect. *Economics and Business: Theory and Practice*, 9(91), 94–97. (In Russian).
10. Korobeynikova, L. S., Cherkasova, K. A. (2022). Production control in the corporate organization management system. *Proceedings of Voronezh State University. Series: Economics and Management*, 2, 18–28. (In Russian).
11. Nadonenko, O. N. (2021). On the expediency of changes in legislation concerning the timing of the production of forensic examinations. *Russian Investigator*, 4, 57–58. (In Russian).
12. Nersesyan, M. G., Vinogradova, M. M. (2019). On the issue of interaction between experts and participants in the process in the appointment and production of forensic economic examinations. *Materials of the Round Table "Theory and Practice of Forensic Expertise in Considering Economic Disputes and Cases in Criminal, Civil, Arbitration and Administrative Litigation"*, 61–63. (In Russian).
13. Nguyen, T. T., Duong, C. M., Nguyen, N. T. M., Bui, H. Q. (2020). Accounting conservatism and banking expertise on board of directors. *Review of Quantitative Finance and Accounting*, 55(2), 501–539. <https://doi.org/10.1007/s11156-019-00851-2>
14. Prodanova, N. A., Trofimova, L. B., Adamenko, A. A., Erzinkyan, E. A., Savina, N. V., Korshunova, L. N. (2019). Methodology for assessing control in the formation of financial statements of a consolidated business. *International Journal of Recent Technology and Engineering*, 8(1), 2696–2702.
15. Romashov, A. M. (1974). Questions of theory and practice of forensic accounting expertise. *Current Issues in the Development of Forensic Accounting Examinations*, 23–29. (In Russian).
16. Tretyakova, T. A. (2022). The use of forensic accounting expertise in the investigation of offenses in the economic sphere. *Academic Publicism*, 12(2), 333–337. (In Russian).
17. Zvyagin, S. A., Fomenko, T. N. (2021). Analysis of the protective functions of accounting and traces of illegal economic actions. *International Accounting*, 24(8(482)), 887–906. (In Russian).
18. Zvyagin, S. A., Breslavtseva, N. A., Fedchenko, A. A., Fomenko, T. N. (2018). Study of objects during the accounting expertise in the economic entities of the public sector. *Research Journal of*

### Conflict of Interest

The authors declare the absence of obvious and potential conflicts of interest related to the publication of this article.

*Pharmaceutical, Biological and Chemical Sciences*, 9(6), 1961–1970.

19. Zvyagin, S. A., Strygina, I. E., Fomenko, T. N. (2019). The specifics of the interaction between an

expert accountant and the body (person) that appointed the expertise in the public sector. *AUDIT*, 5, 8–13. (In Russian).

---

**Sergey A. Zvyagin**, Dr. Sci. (Econ.), Full Prof., Voronezh State University, Voronezh, Russian Federation

E-mail: patzv@mail.ru

ORCID ID: 0000-0001-8232-4049

**Yuriy I. Treshchevsky**, Dr. Sci. (Econ.), Full Prof., Voronezh State University, Voronezh, Russian Federation

E-mail: utreshevski@yandex.ru

ORCID ID: 0000-0002-0039-5060

**Inna E. Strygina**, Cand. Sci. (Econ.), Assoc. Prof., Voronezh Institute of the Ministry of Internal Affairs of Russia, Voronezh, Russian Federation

E-mail: Strigina.in@yandex.ru

ORCID ID: 0009-0008-7327-7314

*Received 22.06.2023*

*Accepted 14.08.2023*



## Бухгалтерский учет, статистика

Научная статья

УДК 657.6.012.16

DOI: <https://doi.org/10.17308/econ.2023.3/11379>

JEL: K42; K49; M49

## Сроки проведения судебно-бухгалтерской экспертизы: нормативный и методический аспекты

С. А. Звягин<sup>1✉</sup>, Ю. И. Трещевский<sup>2</sup>, И. Е. Стрыгина<sup>3</sup>

<sup>1,2</sup> Воронежский государственный университет, Университетская пл., 1,  
394018, Воронеж, Российская Федерация

<sup>3</sup> Воронежский институт МВД России, пр. Патриотов, 53,  
394065, Воронеж, Российская Федерация

**Предмет.** Современная практика проведения судебно-бухгалтерских экспертиз регулярно сталкивается с проблемой определения оптимальных сроков их проведения. В научной и учебно-методической литературе отражаются различные точки зрения по данной проблематике. Научной разработки требует исследование фактов, влияющих на сроки проведения судебно-бухгалтерских экспертиз, изучение причин продления этих сроков, анализ нормативных правовых положений, касающихся сроков проведения судебных экспертиз.

**Цели.** Выявление особенностей совершения противоправных экономических действий; изучение условий, влияющих на определение плановых оптимальных сроков проведения судебно-бухгалтерских экспертиз; выявление зависимости ориентировочных сроков проведения судебно-бухгалтерской экспертизы от ее вида; выявление и анализ проблем при назначении, организации и проведении судебно-бухгалтерских экспертиз; сравнение требований и компетенций, предъявляемых к судебному эксперту, в соответствии с действующими нормативными правовыми актами.

**Методология.** В процессе достижения поставленных целей использовались методы научного познания: диалектический; анализа и синтеза. Исследование построено на изучении актуальной научной, учебно-методической и периодической экономической литературы, фактологических материалов.

**Выводы.** Сделан вывод о том, что в системе финансового контроля особое место должны занимать не только методические, но и организационно-процедурные вопросы проведения экспертных экономических мероприятий по фактам неправомерных экономических действий. Сроки проведения судебно-бухгалтерской экспертизы следует рассматривать в двух аспектах: нормативном и методическом. Ориентировочные сроки проведения судебно-бухгалтерской экспертизы напрямую зависят от ее вида: первичная, повторная, дополнительная, комиссия и комплексная. Фактические сроки проведения комиссионной судебно-бухгалтерской экспертизы, как показывает проведенный анализ практических материалов, в основном превышают 30 дней в связи с тем, что они назначаются по сложным, многоэпизодным противоправным экономическим действиям, при совершении которых правонарушители прибегают к изощренным способам их сокрытия. В настоящее время среди ученых и практиков нет единого мнения о составе родов в классе судебно-экономических экспертиз. Разночтение в нормативных пра-

вовых документах по структуре класса судебно-экономических экспертиз приводит к необоснованному увеличению сроков проведения судебно-бухгалтерской экспертизы в связи с неопределенностью при подборе соответствующего эксперта-экономиста по тому или иному делу.

**Ключевые слова:** неправомерные экономические действия, класс судебно-экономических экспертиз, уполномоченные органы, эксперт-бухгалтер.

**Для цитирования:** Звягин, С. А., Трещевский, Ю. И., Стрыгина, И. Е. (2023). Сроки проведения судебно-бухгалтерской экспертизы: нормативный и методический аспекты. *Вестник Воронежского государственного университета. Серия: Экономика и управление.* (3), 74–85. DOI: <https://doi.org/10.17308/econ.2023.3/11379>

### Конфликт интересов

Авторы декларируют отсутствие явных и потенциальных конфликтов интересов, связанных с публикацией настоящей статьи.

---

**Звягин Сергей Анатольевич**, д-р экон. наук, профессор, Воронежский государственный университет, Воронеж, Российская Федерация

E-mail: patzv@mail.ru

ORCID ID: 0000-0001-8232-4049

**Трещевский Юрий Игоревич**, д-р экон. наук, профессор, Воронежский государственный университет, Воронеж, Российская Федерация

E-mail: utreshevski@yandex.ru

ORCID ID: 0000-0002-0039-5060

**Стрыгина Инна Евгеньевна**, канд. экон. наук, доцент, Воронежский институт МВД России, Воронеж, Российская Федерация

E-mail: Strigina.in@yandex.ru

ORCID ID: 0009-0008-7327-7314

*Поступила в редакцию 22.06.2023*

*Подписана в печать 14.08.2023*