

THE ROLE AND IMPORTANCE OF LEGAL ASPECTS REGARDING ACCOUNTING EXPERTISE

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Abstract:

This paper takes an integrated approach to accounting expertise from several perspectives, starting from general approaches to accounting expertise and moving on to the legal aspects of accounting expertise. Most of the time we focus only on the accounting aspects and not on the legal aspects. Legal aspects in the case of accounting expertise and especially in the case of judicial expertise should not be neglected. This paper addresses the legal aspects of accounting expertise and presents both civil and criminal aspects. Following the analysis of the legal aspects regarding accounting expertise as a means of evidence in the civil process and in the criminal process, a series of findings and conclusions are presented. Like any research, the present research presents some limits by only addressing the legal aspects and not the accounting ones, so there is a chance for future research that treats the two sides of the accounting expertise together.

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