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Presenting an Interpretive Structural Model of Factors Affecting the Forensic Accounting Quality in Iran

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ABSTRACT

The aim of this study was to provide an interpretive structural model of the factors affecting the quality of forensic accounting in Iran with the aim of achieving the factors affecting the quality of forensic accounting. Judicial and academic experts in the field of forensic accounting were used to collect the required information. Obtaining expert opinions was collected through interviews and a qualitative approach. In this study, using interpretive structural modeling, a structural model of factors affecting the quality of forensic accounting in Iran was designed. The results of interpretive structural modeling in this study showed that the goals and missions of forensic accounting, forensic accounting standards, professional skills, academic training, enactment of forensic accounting and the need for a forensic accountant in organizations improve the quality of forensic accounting. Also, the results of interpretive structural modeling showed that at the last level is the component of goals and missions, which is the most effective and influential component of the model. In the second level, the components of forensic accounting standards), professional skills, academic training, law-making and the necessity of having a court accountant in organizations are included, which affect the seventh component, i.e. the quality of forensic accounting, which is in the first level.

Keywords:

Forensic Accounting, Forensic Accountant Quality, Forensic Accountant Quality Model.

1. Introduction

Due to the extensive and advanced studies in accounting to increase the health of the economy and the fight against money laundering, the category of accounting and auditing in a society needs experts and specialists who provide the necessary technical and specialized information to clarify the truth; Therefore, referring to auditing experts to conduct research and discover the facts in financial matters is of particular importance. Judicial accounting as an important indicator in order to discover the facts and the existence of fraud to clarify the facts to the judicial court can play a special role [25].

Following scandals involving various companies around the world, auditors began to do what they had previously stated they could not do. It was the discovery of wrongdoing or wrongdoing, something that was uncommon decades ago but is now on the rise. The auditors re-established themselves as court accountants. Recently, reports of financial crimes or financial charges are sometimes published in newspapers and news websites of different countries, which sometimes remain as accusations, which is not limited to our country. There is an economic system in each country, and there is potential for the presence of specialized court accountants in the field of accounting and legal fields in other areas as well. This means that forensic accounting prevents financial abuses [12].

The accounting profession is trying to increase its productivity to the desired level with the problems created in the theory of agency, because each country is one of the most fundamental systems that have a profound impact on the growth and development of investment and economy of a country. Is the accounting department. The important and final task of the accounting profession in a country is to prepare a healthy and safe environment for investment. Trust in the accuracy of information is the cornerstone of capital markets, and fraudulent financial reporting undermines this trust [21]. Today, the development of various fields and the specialization of affairs, has made the nature of disputes and legal claims more complex and includes different and specialized fields. As a result, the courts need the advice and assistance of experts who have specialized knowledge and expertise in the relevant fields and can explain the specialized aspects of the issue to the court, so that the court can issue the correct verdict in accordance with the rules and regulations.] 15 [. In the field of finance and accounting, forensic accountants and forensic experts can clarify the specialized aspects of the events under consideration in court so that the court can issue the required information in accordance with the rules and regulations. By improving the quality of the services of court accountants and forensic experts and, as a result, better explaining the disputed subject matter to the court, the court's understanding of the nature of these specialized subjects will increase and the court ruling will be appropriate to the reality of the subject matter.

Fraudulent records and accounting records affect not only the owners and investors of the company, but also the employees, credit institutions, government, and the company's auditors. Accounting records, notes, invoices, balance sheets and more can be manipulated by skilled fraudsters. Financial statement numbers, sales volume, and more can be increased or decreased at the request of management. Only an auditor or an accountant can tell which section should be carefully considered. In litigation, the presence and support of an accounting expert is essential. The American Society of Certified Public Accountants defines this support role as: "Professional support and assistance that no legal counsel can provide to another."

The need for reliable information is met through sound financial statements, accounting knowledge, and fraud investigation. In the United States, a new profession called "forensic accounting" has been created that seeks to detect accounting fraud. Judicial accounting has a dual role, meaning that it can be both a deterrent to fraud and the detection and prosecution of fraud [16].

Due to recent financial problems in the country, the demand for combating fraudulent financial reporting fraud has increased. As auditors have been unsuccessful in detecting fraud, the need for the expertise of court accountants is felt more than ever, but currently in our country, according to Valizadeh, there is no such forensic accounting and official judicial experts play the role of court accountants. They do not have the necessary efficiency and effectiveness in terms of expertise and skills, because they do not have the necessary specialized training and enter the field after the occurrence of fraud, and have left their main task, which is to prevent fraud, and are mostly engaged in expert and evaluation work.

One of the most common questions about the nature of forensic accounting is how it differs from

independent auditing. In answer to this question, it should be said that the court accountants look at transactions differently. One of the main differences between independent auditing and forensic accounting is that the concept of importance is at the heart of the auditors' work, while court accountants act differently, they are looking for clues. A transaction that is slightly different and can open the door to the facts, draws their attention, the importance of the items under consideration is not so important for court accountants. They whisper to themselves that cheating (or other misbehavior) usually happens quietly. Fraud starts with a small amount, because the fraudster first wants to test the system. When he saw the arena safe; Begins to magnify and magnify his frauds [28]. The difference between forensic accounting and auditing increased in the 1980s and 1880s, and forensic accountants became more involved after the crime [4]. Another important point is that the profession of forensic accounting is more subjective than auditing [14].

Due to the development and expansion of the management activities of the business unit, accounting data have an important place in the management of enterprises. Therefore, information must be reliable so that the results of financial activities can help the management decision-making process and other groups. Along with these developments, the number of fraudulent behaviors of accountants that occur with the tacit consent of employees and senior managers has increased dramatically. The increase of fraudulent behaviors, in addition to the financial statements and results of corporate activities, also affects the country's economy. Therefore, setting new standards, establishing a new set of standards, and creating new areas of accounting - as a result of pressures from outside the company and international organizations - have become inevitable. Thus, in many countries, accounting control and professional groups such as internal auditing, independent auditing, and certified consulting have found an important place in accounting.

Due to the increase in fraudulent behaviors, detecting and preventing such behaviors has become more difficult than ever. On the other hand, merchant transactions have become more complex and differences between individuals and institutions have increased. This has led to an increase in lawsuits by both parties. As a result, the need for legal advisers and courts for accounting experts is greater than ever. In other countries, this role is played by forensic accounting. The requirements of globalization and standardization require that this role be applied in Iran as well. Judicial accounting is expanding rapidly in the United States and other countries. Although the issues and problems have become larger and more complex, the opportunities available and advancing have nevertheless increased. Judicial accounting is a field of activity of successful and skilled auditors who face many practical and theoretical issues. They are used in different sectors and wide areas [22].

Cases of misrepresentation and financial misuse are sometimes very complex. Therefore, reports and financial crimes need to be reviewed by relevant experts and specialists. The scope of work of a court accountant includes many specific areas. When we face accounting and financial issues, it is understandable why forensic accounting expertise is needed. One of the problems in research and theoretical foundations related to forensic accounting in the past is the lack of a codified and approved model of factors affecting the quality of forensic accounting. Accordingly, in this study, an interpretive structural model of factors affecting the quality of forensic accounting in Iran was explained and presented.

2. Literature Review

Companies often face many challenges in seeking to improve their business, one example of which is fraud risk management related to internal performance processes and business transactions. Planning an effective internal control system and implementing it is crucial for management. Therefore, the integration of the internal control system and the high degree of management support can reduce the submission of intentionally distorted reports. With the development of technology and the advancement of business models, the types of fraud are increasing. All kinds of fraudulent behaviors not only cause financial damage and damage to public trust, but also reduce the morale of employees in organizations. Therefore, the development of forensic accounting techniques is both beneficial to these individuals and leads to the detection of financial fraud and the promotion of audit effectiveness [29].

Given the perspective of financial services in the present age, we have witnessed the expansion of business activities and at the same time an increase in

financial crimes, even most non-financial crimes such as murder and theft in many cases can be affected by financial disputes. Given the importance of the issue and the complexities of societies, the judiciary today is faced with financial cases that require the theory and advice of court accountants. Judicial financial experts are legal tools that, with their scientific and technical resources, clearly illustrate the truth of the matter for the judge and assist them in a fair trial. The court accountant has a serious and heavy duty in distinguishing right from wrong, so obviously, lack of sufficient expertise or negligence and carelessness of the financial expert, leads to deviation of the correct course of the case and can lead to loss of personal right. These negligence's and carelessness question the credibility of the accounting profession, especially court accountants, and will lead to a decrease in their social acceptance, so it is more and more necessary to pay attention to the necessary characteristics for court accountants. Obviously, as accountants, especially forensic accountants, work to improve their personality, skills, and especially their moral qualities, and to update their skills and expertise in line with technological advances and changes in the business world, they can in addition Contribute to the progress of your work, to justice and social order [9]. Characteristics of forensic accounting similar to those of a strong chain are essential to maintain the continuity and effectiveness of their services, and if one of these links is neglected or neglected, it may call into question their entire service. And since the strength of a chain depends on its weakest link, it is necessary to pay attention to this point [23].

Having a conceptual framework to assist the court accountant in assisting legislators, professional bodies, academia, as well as business units is essential and inevitable. Tangible benefits in forensic accounting are expected from the public in both the private and public sectors. In order to perform effective services and also to overcome the challenges facing forensic accounting, it is necessary to develop and expand the theoretical foundations, expand the legitimacy of the profession and institutionalize the judicial accounting profession with the aim of providing professional guidance and in line with environmental changes. In the following, the theoretical framework explained by Shanikat and Khan (2013) in relation to forensic accounting is discussed.

The first stage of goals and missions: to review the internal controls of an organization and provide the necessary solutions to prevent fraud or error, to help protect or recover embezzled assets through civil, criminal or legal action, cooperation and coordination with other experts, to help achieve Documents needed to support or refute a claim, evaluate, appear in court as an expert witness to help resolve a financial case [30].

The Second Stage of Components of Forensic Accounting: Seisman (2011) divides forensic accounting into two parts: forensic services and investigative accounting. Judicial services include obtaining evidence to support or disprove a claim, reviewing evidence to assess or damage, testing fraud, evaluating evidence, analyzing financial information, and appearing as an expert witness in court to assist a judge. On the other hand, forensic accounting seeks cooperation and coordination with other experts, lawyers, etc. and is responsible for assessing, protecting and recovering embezzled assets and providing advice.

Third stage Duties and responsibilities: Resolving partnership issues and shareholder disputes, helping to resolve financial disputes as a mediator with regard to familiarity with legal rules, investigating, investigating and preventing commercial fraud (resource tracking, asset identification, information retrieval) and employee fraud. Includes methods for determining the existence, nature and extent of fraud. Avoid disputes and economic languages such as contract disputes, patent infringement, partner expulsion, company liquidation, conduct criminal investigations (forensic accountants prepare professional and concise reports) and link their findings and documents to The result provides a review of negligence on the part of accountants, auditors (determining violations of generally accepted principles of accountants and determining losses) and other insurers and insured to determine damages and personal injury issues such as accidents [30].

Fourth Stage Standards and Skills: Standards include standards for professional competence, executive standards, and reporting standards. Skills also include; Basic accounting skills, having a deep knowledge of financial statements and analytical and critical skills of financial information, having a complete understanding of what leads to fraud, written and verbal communication skills, research skills, personal skills, data mining skills and basic computer skills, Familiarity with criminal, legal proceedings and

related laws, investigation and litigation, professional ability [13].

According to Seisman (2009), court accountants should have individual characteristics such as curiosity, creativity, perseverance, self-confidence, power, discernment, discipline and honesty of work and individual. And from the perspective of Bahasin (2013), the court accountant should specialize in the following areas:

1) In-depth understanding of financial statements, critical and analytical ability: These skills help forensic accountants discover and identify abnormal patterns in accounting information.
2) Awareness of the science of psychology: in order to understand the stimuli and create programs that motivate and encourage employees to prevent fraud.
3) Computer skills and knowledge of network systems: These skills assist forensic accountants in conducting research in electronic banking and computer accounting systems.
4) Complete knowledge of fraudulent practices, including; Asset theft, money laundering, bribery and corruption: The ability to identify corporate internal control systems and establish a control system. To assess risks in order to achieve management goals, inform employees of their responsibilities, and monitor the quality of the program so that necessary corrections and changes can be made.
5) Full knowledge of corporate governance policies and the laws that govern these policies: Command of criminal and civil law as well as the legal system and courts According to this field, forensic accounting is conceptually in the design of corporate governance systems, the role of financial reporting system in corporate management Supervises the impact of the board on the behavior of employees and managers and the effectiveness of the internal control system.
6) Communication skills: which helps to disseminate information about the company's ethical policies and assists court accountants in conducting interviews and obtaining much-needed information [3].

Therefore, having personal skills to become a court accountant, in addition to "specialized knowledge" in connection with fraud detection techniques, also requires patience and analytical mindset. The court accountant must look beyond the numbers and understand the existing conditions. This is essentially the intelligence of accountants, and there is a need to standardize basic accounting skills. These factors are necessary to become a good accountant, as well as the ability to deal with small details, analyze data creatively, have a common business sense, have excellent computer skills and communication skills, and finally have a sixth sense. It can be used and useful by court accountants to reconstruct the details of past accounting transactions. Strong memory also helps when trying to visualize and reconstruct past events. The court accountant must also be able to remain calm as a witness. Finally, a court accountant must be committed to the credibility of his or her profession [27].

Ozturk and Ussal (2020) in a study entitled "Accounting fraud detection using specialized systems based on the scope of forensic accounting" determined the fraud in corporate accounting in the framework of forensic accounting through expert systems based on law. To achieve this goal, various programs were implemented in a large-scale manufacturing company through the use of expert systems based on law to determine accounting fraud. Benford's law, level of risk and various criteria were used to create expert systems. According to the results of the study, it was observed that by using law-based system applications, companies can better detect existing frauds and prevent further irregularities in the future [17].

Arsalan (2020) in a study entitled The profession of forensic accounting and its development in the world provided information about the profession of forensic accounting and its development in the world, as well as helping to develop and recognize the methods of forensic accounting. The study found that with globalization, markets around the world became increasingly competitive, frightening companies in the capital markets. During the competition, companies sometimes resort to various frauds, corruptions or manipulations. Advanced technology is the most useful tool for companies for this purpose. Dealing with these frauds and corruptions, which are gradually becoming more complex, is the profession of "auditing" that has entered a process of

institutionalization and professionalization. One of the most important milestones in this process is the emergence of the judicial accounting profession. Forensic accounting services assist courts and attorneys, especially in the United States and Canada, with accounting, auditing, and analytical research on legal matters relating to financial disputes. Court accountants provide the necessary services to relevant persons and institutions to determine fraud committed by companies and to support lawsuits [1].

Gupta and Kumar (2020) in a study called Forensic Accounting stated that a tool for dealing with financial crimes Numbers are very important for any person. This person may be a student or a company or a nation. When creating financial statements, most of the firm's information is for insiders and outsiders who make many decisions based on the numbers provided in these financial statements. In the 21st century, financial crimes are widely perpetrated by the manipulation of financial statements, and these factors lead to the loss of corporate goodwill and money invested by investors. These so-called offenses have led to so-called forensic accounting, which seeks to solve these problems. This article tries to describe the process of forensic accounting and its scope and process in curbing financial crimes in India. A standard operating procedure for forensic accounting was also presented [8].

Patnike (2020) in a study entitled Review of Court Audit stated that court audit is the use of methods and technologies of an independent institution that is used to gain an accurate understanding of the basic economic risks facing an organization. Judicial audit services can significantly help identify, prevent, and reduce the incidence of fraud and crime in business and commerce. As a result, in this study, court audit was examined as an effective and effective tool against corporate fraud. This review also includes various methods of fraud detection or court audit reviews [18].

Emmanuel and Enoka (2019) examined forensic accounting and fraud prevention in manufacturing companies in Nigeria. This study examined the relationship between forensic accounting and fraud prevention in manufacturing companies. Data were collected through a structural questionnaire from the accounting of manufacturing companies. The collected data were analyzed using multiple regression analysis using least squares method. The research findings showed that there is a direct relationship between fraud and prevention methods. Another finding shows that forensic accounting methods should be used to prevent fraud [6].

Rahman and Hashim (2019) examined the impact of corporate governance on the role of forensic accounting. Using agency theory, this article intends to examine the relationship between corporate governance and judicial accounting in Oman companies. This is a descriptive cross-sectional study with quantitative method. Data were analyzed using least squares. The result indicates that corporate governance has a direct effect on forensic accounting and the role of forensic accounting is strongly recommended to reduce or eliminate fraud in organizations and organizations should have an internal forensic accounting to strengthen corporate governance [20].

Rezaei and Wong (2019) examined the relationship between big data and forensic accounting and training methods. The purpose of this study was to collect big data (including text, audio and video ...) from the opinions of academics and practitioners in China, to investigate the relationship between big data and forensic accounting practice and training. The authors conducted a survey on the demand, importance and educational content of forensic accounting to effectively address challenges and opportunities. The results showed that forensic accounting should be included in the curriculum and improving training and exercises for forensic accounting are necessary and important [22].

Vafaeipour (1399) in a study entitled The relationship between judicial accounting and economic health (money laundering) examined the relationship between judicial accounting and economic health. For this purpose, the statistical population of 100 judges working on financial issues in the courts of law was considered, which using Morgan sampling method was 80 people as a sample size. Spss22 software has been used to investigate the purpose of the research and analyze the data. The results of hypothesis testing and data analysis indicate that there is a significant and direct relationship between the variables of economic health (money laundering), reduction of disruption in the investment process and increase of economic foundation with judicial accounting [25].

Darseh and Teymouri (1398) in a study entitled The effect of court auditors on corporate governance to determine the effects of court audits on corporate

governance. This study was a theoretical study on the role of court auditors in combating fraudulent activities, the distinction between financial auditor and court auditor, the characteristics of court auditors and the impact of court auditors on corporate governance. The results of this study showed that having court auditors improves management accountability, strengthens the independence of the independent auditor, helps the members of the audit committee in performing their supervisory duties by providing assurance on the report of internal auditors and affects corporate governance. As a result, their work reduces the bankruptcy of large companies and prevents losses for investors [5].

Fakhari and Esco (1397) Fraud in Financial Statements: The need to change the pattern to forensic accounting Overview of how to change to forensic accounting and its evolution, as well as to examine whether training this type of accounting can reduce fraud in Financial statements and more trust to be audited financial statements. Research findings suggest that shifting the pattern to forensic accounting may be the right step to increase the chances of preventing and detecting financial fraud. A review of research in other countries also showed that integrating forensic accounting into accounting training programs can be useful for familiarizing accountants and reducing future fraud. These findings necessitate a change in the content of International Auditing Standard No. 240 (ISA 240) and Auditing Standard 240 of Iran, which leads to an increase in the scope of auditors' responsibilities. Changes that can reduce the occurrence of fraud and fraud [7].

According to the stated principles and theories, the purpose of this study is to develop an appropriate model for factors affecting the quality of forensic accounting in Iran. By achieving the stated goal, the following questions will be answered:

1) What are the factors affecting the quality of forensic accounting in Iran?
2) What is the appropriate framework (template) for the factors of judicial accounting quality in Iran?
3) What is the level of factors affecting the quality of forensic accounting in Iran?

3. Methodology

This research is a fundamental research in terms of addressing the issue of forensic accounting and explaining the pattern of factors affecting the quality of forensic accounting. It is also an applied research because of providing favorable suggestions for factors affecting the quality of forensic accounting. Therefore, it can be said that this research is of fundamental-applied type. The present study is exploratory research in nature; The following is an issue that has not been addressed in this way and at this level before. For this purpose, a combined approach was used, the purpose of which is to combine qualitative and quantitative research methods to achieve a suitable method in order to achieve the research objectives. In exploratory research projects, the researcher seeks to find a context for an uncertain situation. For this purpose, qualitative data is collected first. Doing this step leads the researcher to describe countless aspects of the phenomenon under study. Using this initial identification, the components needed to design the model are provided to the researcher. The researcher then designs the research model using interpretive structural modeling (ISM).

In this research, first, specialized specialized texts related to the research topic were selected and reviewed in order to extract material from them, which was used to explain the factors affecting the quality of forensic accounting. In the next step, in order to identify the cases related to each of the identified factors, the cases that can have a deeper understanding of the factors affecting the quality of forensic accounting were studied. In the last stage, semi-structured interviews were conducted with the research sample. According to the method used, data analysis was performed based on interpretive structural modeling (ISM) obtained from interviews and questionnaires. The interview continued until the researcher was convinced that new material would not be presented and reached a theoretical saturation. After completing the analysis, a framework for factors affecting the quality of forensic accounting was finally provided.

In order to obtain the desired information in the research, the following methods were used:

1) Library Studies: Library resources were used to formulate the basics, definitions and theoretical concepts, which were the most important and useful source of articles, dissertations, conferences and books related to the research topic, databases and information

resources and libraries of the country's universities.

2) Field research: In order to collect the desired information to "explain the pattern of factors affecting the quality of forensic accounting" interview and questionnaire methods have been used.

In this study, interviews and questionnaires were used. Two questionnaires were used in this study, which are:

1) Fuzzy Delphi Questionnaire: This questionnaire is used to select components. The points obtained from the initial interviews with the experts are provided to the experts through this questionnaire in order to reach a consensus on their opinions.
2) Interpretive Structural Modeling Questionnaire (ISM): This structural questionnaire has a matrix in which the components are compared in pairs.

3.1. Society and research sample

In qualitative research sampling (selection of participants), which is called purposeful sampling or theoretical sampling, the researcher's goal is to select items that are rich in information according to the problem and purpose of the research and help the researcher to form his theoretical model. It goes so far as to classify the saturated data and information and the theory in great detail. Michael Patton believes that the ideal method for qualitative sampling is to continue until redundant cases (cases after which no new information is obtained). They have a lot of experience in this field, interviews are done. For this purpose, partners of trusted auditing firms of the Stock Exchange and Securities Organization, accountants and independent auditors who are known as experts in the judiciary and have experience in filing cases of economic, financial and accounting crimes were selected as a statistical sample. In this method, the type of sampling was done in two ways:

1) Snowball sampling with theoretical saturation in mind for interviewing experts: Sampling continues until a new finding is found in the interviews. At this stage, the researcher reached theoretical saturation after 15 interviews.
2) Targeted Judicial Sampling for Using Interpretive Structural Modeling (ISM): Lashkar-e-Bloki et al. (2012) in their research (who used the ISM method) stated that the number of experts is between 4 and 14. However, this method used the same 15 people used for the interview.

3.2. Data analysis method

Proper classification and analysis of data and the correct use of existing techniques will, of course, the use of appropriate research methods ultimately lead to reliable results. Once the researcher has collected, extracted and classified the data and prepared the frequency distribution table and distribution ratios, a new phase of the research process known as data analysis and analysis must begin. The important point in analytics is that the researcher should direct and analyze the information and data in the direction of the goal, answering the research questions as well as evaluating them. Therefore, after the researcher has determined his research method and collected the required data using appropriate tools, now it is time to categorize and analyze the collected data using appropriate techniques that are compatible with the research method. Who has guided him to this point in the research, put him to the test plant and clarify their task, and finally be able to find an answer to the question that this research was a systematic attempt to obtain. In this research, two methods of fuzzy Delphi and interpretive structural modeling (ISM) have been used, each of which is described below.

To determine the importance of the indicators and sieve the most important identified indicators, Delphi technique with fuzzy approach can be used. One of the major advantages of the fuzzy Delphi technique over the traditional Delphi technique for screening indicators is that a round can be used to summarize and screen items. The fuzzy Delphi technique implementation algorithm includes the following steps:

1) Identify the appropriate spectrum for fuzzy verbal expressions
2) Fuzzy aggregation of fuzzy values
3) De-fuzzy values
4) Threshold intensity selection and screening criteria.

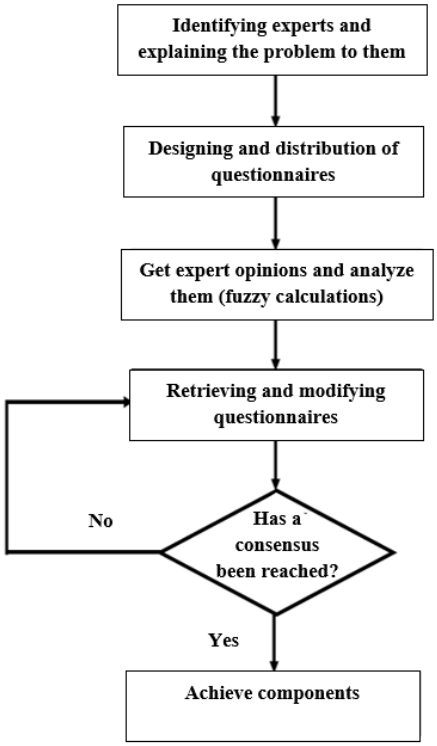

Figure (1) shows the implementation steps of the fuzzy Delphi method [12].

In the fuzzy Delphi algorithm for screening, a suitable fuzzy spectrum must be developed to fuzzy the verbal expressions of the respondents. For this purpose, fuzzy spectrum development methods can be used or conventional fuzzy spectra can be used for this purpose. In this study, the relative content validity coefficient (CVR) was used to finalize the components to confirm the content validity in addition to confirming them. Relative content validity coefficient (CVR) was used to evaluate content validity quantitatively. For this purpose, experts were asked to examine each factor based on a three-part spectrum of "necessary", "useful but not necessary" and "not necessary". Then the answers were calculated according to Equation 1:

$$CVR = \frac{n_E - \frac{N}{2}}{\frac{N}{2}} \qquad (1)$$

In this regard, the number of experts who have answered the "necessary" option and N is the total number of experts. If the calculated value is greater than the value of Table 1, the validity of the content of that component is accepted [10].

Table (1): CVR decision table

Row	Number of experts	Minimum amount of validity
1	5	0.99
2	6	0.99
3	7	0.99
4	8	0.85
5	9	0.78
6	10	0.62
7	15	0.49
8	20	0.42
9	25	0.37
10	30	0.33
11	40	0.29

Since the number of experts in the present study is 15, so if the CVR value of each component is greater than or equal to 0.49, the validity of that component is confirmed.

The steps for applying interpretive structural modeling (ISM) include seven main steps that were taken to reach the final model of the research. These seven steps are; The first step in identifying the variables related to the problem of this stage can be done by reviewing past studies and receiving expert opinions. Step two; Formation of structural self-interaction matrix After determining the factors, a questionnaire with a matrix format is designed and the experts of these factors are examined in pairs and the relationships between the factors are determined using the following scale. Step three; Formation of the initial access matrix The initial access matrix is obtained by defining the relations as zero and one and from its own structural interaction matrix in two steps. Step 4; Creating the final access matrix After the initial access matrix is obtained, the secondary relations of the indicators are controlled. The secondary relation is that if the index i leads to the index j and also the index j leads to the index k, then the index i will also lead to the index k. If this was not the case in the initial access matrix, the modified matrix and the missing

relationships should be replaced; This is called initialization matrix matching. In this matrix, the penetration power and the degree of dependence of each variable are also shown. The influence of a variable is obtained from the sum of the number of variables affected by it and the variable itself, and the degree of dependence of a variable is obtained from the sum of the variables that are affected and the variable itself. Step Five; Determining the relationships and leveling of indicators In this step, using the final access matrix, after determining the input and output sets, the sharing of these sets is obtained for each of the factors. Step 6, Drawing the Final Model In this step, the final model is drawn according to the levels of variables and the final access matrix, and by removing the transferability in the initial model, the final model is obtained. Step 7; Infiltration Analysis and Chart Dependency Analysis (MICMAC) At this stage, the variables are classified into four groups. The first group includes autonomous variables (region 1) that have weak influence and dependence. These variables are somewhat different from other variables and have little relevance. The second group includes dependent variables (region 2) that have low penetration power but high dependence. The third group is link variables (area 3). These variables have high influence and dependence. In fact, any action on these variables will lead to changes in other variables. The fourth group is the independent variables (area 4). These variables have high penetration power and low dependence. Variables that have high penetration power are called key variables. It is clear that these variables fall into one of two groups of independent or linked variables. The power of penetration and the degree of dependence of the variables is obtained by adding the inputs "1" in each row and column. Accordingly, the infiltration-dependence power diagram is drawn.

4. Results

In this research, fuzzy Delphi method and interpretive structural modeling (ISM) have been used to analyze the data, which is described in a step-by-step manner.

4.1. Fuzzy Delphi

At this stage, interviews with experts were first conducted on issues related to forensic accounting. Analysis of interview data led to the identification of 70 items. Because these items were extracted from the entire interview, the fuzzy Delphi method was used to consensus among the experts. Therefore, a questionnaire containing all 70 items was designed and provided to the experts. After collecting and analyzing the data, it was found that the definite value of all items was higher than 0.7 (threshold number); As a result, all items were approved by all experts. Table 2 shows the process of the fuzzy Delphi method.

Table (2): Descriptive statistics of expert work experience

Row	Items	Fuzzy average			Defuzzied	Condition
		L	M	U		
1	Efforts to improve accounting systems	0.5333	0.7833	0.9500	0.76	Accepted
2	Prevention of fraud, corruption, embezzlement, abuse and collusion	0.6000	0.8500	0.9833	0.81	Accepted
3	Detection of fraud, corruption, embezzlement, abuse and collusion	0.5167	0.7667	0.9833	0.76	Accepted
4	Provide necessary solutions to prevent fraud, corruption, embezzlement, abuse and collusion	0.5000	0.7500	0.9167	0.72	Accepted
5	Assistance to judges and lawyers	0.5667	0.8000	0.9500	0.77	Accepted
6	Assist in the litigation process	0.5000	0.7500	0.9667	0.74	Accepted
7	Discovering the truth in court cases	0.5167	0.7667	0.9167	0.73	Accepted
8	Identify financial criminal matters	0.5333	0.7833	0.9667	0.76	Accepted
9	Examine the internal controls of an organization according to the rules	0.5500	0.8000	0.9667	0.77	Accepted
10	Observance of the principle of impartiality and independence of professional accounting in the courts	0.5000	0.7500	0.9167	0.72	Accepted
11	Become an expert in diagnosing legal disputes	0.5000	0.7333	0.9000	0.71	Accepted

Row	Items	Fuzzy average			Defuzzied	Condition
		L	M	U		
12	Defining the creation of a formal and legal professional position called judicial accounting in the judicial system	0.5833	0.8333	0.9833	0.80	Accepted
13	Health of society and economy	0.5500	0.8000	0.9833	0.78	Accepted
14	Realization of the rights of individuals in society	0.5000	0.7500	0.9333	0.73	Accepted
15	Adoption of practical standards for implementation in the profession	0.5333	0.7667	0.9167	0.74	Accepted
16	Ranking of court accountants according to standards	0.4667	0.7167	0.9333	0.71	Accepted
17	Updating standards	0.5500	0.8000	0.9500	0.77	Accepted
18	Creating a model and framework for reporting and evaluation based on standards	0.5500	0.8000	0.9833	0.78	Accepted
19	Code of Professional Conduct	0.6000	0.8500	0.9667	0.81	Accepted
20	Determining the salary standard for court accountants	0.5667	0.8167	1.0000	0.79	Accepted
21	Applied standard for detecting fraud triangles	0.5833	0.8333	0.9833	0.80	Accepted
22	Forensic accounting standard for economic transparency	0.6000	0.8500	1.0000	0.82	Accepted
23	Adoption of standards based on judicial law	0.5667	0.8167	0.9667	0.78	Accepted
24	Psychological science	0.6000	0.8500	0.9833	0.81	Accepted
25	Familiarity with commercial, civil, tax and other laws	0.6000	0.8500	0.9833	0.81	Accepted
26	High analytical power of documents	0.5833	0.8333	0.9833	0.80	Accepted
27	Proficient in handling and reviewing	0.6000	0.8500	1.0000	0.82	Accepted
28	Problem solving ability	0.5333	0.7833	0.9833	0.77	Accepted
29	Professional doubt	0.5833	0.8333	0.9833	0.80	Accepted
30	Detective intuition	0.6000	0.8500	1.0000	0.82	Accepted
31	Questioning mind	0.5017	0.7667	0.9333	0.73	Accepted
32	The Explorer Mind	0.5833	0.8333	0.9833	0.80	Accepted
33	Ethical and professional competence	0.6000	0.8500	1.0000	0.82	Accepted
34	Confidentiality	0.5333	0.7833	0.9833	0.77	Accepted
35	Complete mastery of computers and accounting and financial network systems	0.5833	0.8333	0.9833	0.80	Accepted
36	Interpersonal and communication skills	0.5500	0.7833	0.9500	0.76	Accepted
37	Relative mastery of accounting and auditing standards	0.5667	0.8167	0.9833	0.79	Accepted
38	Ability to work in a team	0.5833	0.8333	0.9833	0.80	Accepted
39	Criminology	0.5000	0.7500	0.9500	0.73	Accepted
40	Transparency, providing expert opinion and far from ambiguity	0.5000	0.7500	0.9500	0.73	Accepted
41	Inclusion of legal accounting courses in the field of accounting at the undergraduate level	0.5183	0.7833	0.9333	0.75	Accepted
42	Establishment of an independent field of judicial accounting at the master's and doctoral levels	0.4833	0.7333	0.9333	0.72	Accepted
43	Students' empirical training in court	0.5000	0.7333	0.9000	0.71	Accepted
44	Presence of court experts to hold the workshop	0.5667	0.8167	0.9667	0.78	Accepted
45	Provide virtual training courses for all members of the community in general	0.5000	0.7500	0.9500	0.73	Accepted
46	Continuous financial training while serving judges and lawyers involved in forensic accounting cases	0.5000	0.7500	0.9333	0.73	Accepted
47	Periodic evaluation of forensic accounting rules	0.4833	0.7333	0.9167	0.71	Accepted
48	Adoption of whistling laws	0.5333	0.7667	0.9167	0.74	Accepted
49	Adopt laws to provide security and protection for	0.4667	0.7167	0.9167	0.70	Accepted

Row	Items	Fuzzy average			Defuzzied	Condition
		L	M	U		
	court accountants					
50	Rules adopted to assess the quality of forensic accounting	0.5000	0.7500	0.9333	0.73	Accepted
51	Rules needed to deal with white-collar workers	0.5667	0.8000	0.9333	0.77	Accepted
52	Governments	0.5167	0.7667	0.9500	0.74	Accepted
53	Municipalities	0.5000	0.7500	0.9167	0.72	Accepted
54	Banks	0.5333	0.7833	0.9500	0.76	Accepted
55	Tax Affairs Organization	0.5500	0.7833	0.9333	0.76	Accepted
56	Police station	0.5167	0.7667	0.9500	0.74	Accepted
57	Insurance companies	0.4833	0.7333	0.9000	0.71	Accepted
58	Court Accountant as a permanent member of the organization	0.5500	0.8000	0.9667	0.77	Accepted
59	Court Accountant as a consultant	0.5000	0.7500	0.9333	0.73	Accepted
60	Working with court accountants alongside the accountants and auditors of each organization	0.4683	0.7333	0.9500	0.72	Accepted
61	Internal court accountants and independent court accountants	0.4850	0.7500	0.9000	0.71	Accepted
62	Establishment of the Association of Court Accountants	0.5167	0.7667	0.9667	0.75	Accepted
63	Better explanation of the specialized issue in dispute for courts and organizations	0.5167	0.7667	0.9667	0.75	Accepted
64	Increase the courts' understanding of the nature of specialized forensic accounting issues	0.5000	0.7500	0.9167	0.72	Accepted
65	Increase public understanding of the nature of specialized accounting issues	0.4683	0.7333	0.9167	0.71	Accepted
66	Proportionality of judgments issued by the court is based on accounting and financial offenses	0.4833	0.7333	0.9167	0.71	Accepted
67	Increase organizational and judicial justice	0.6167	0.8667	1.0000	0.83	Accepted
68	Increase public perception of forensic accounting reports	0.5667	0.8167	1.0000	0.79	Accepted
69	Transparency and comprehensibility of forensic accounting reviews	0.5000	0.7500	0.9333	0.73	Accepted
70	Transparent information in accordance with the rules in court rulings	0.6333	0.8833	1.0000	0.84	Accepted

As the table shows, all 70 items extracted from the interviews were approved by all experts. These items were categorized into 7 components. Table 3 shows the items in the form of components.

Table (3): Classification of items in the form of components

Row	Items	Components
1	Efforts to improve accounting systems	Objectives and missions
2	Prevention of fraud, corruption, embezzlement, abuse and collusion	
3	Detection of fraud, corruption, embezzlement, abuse and collusion	
4	Provide necessary solutions to prevent fraud, corruption, embezzlement, abuse and collusion	
5	Assistance to judges and lawyers	
6	Assist in the litigation process	
7	Discovering the truth in court cases	
8	Identify financial criminal matters	
9	Examine the internal controls of an organization according to the rules	
10	Observance of the principle of impartiality and independence of professional accounting in the courts	
11	Become an expert in diagnosing legal disputes	

Row	Items	Components
12	Defining the creation of a formal and legal professional position called judicial accounting in the judicial system	
13	Health of society and economy	
14	Realization of the rights of individuals in society	
15	Adoption of practical standards for implementation in the profession	Forensic accounting Standards
16	Ranking of court accountants according to standards	
17	Updating standards	
18	Creating a model and framework for reporting and evaluation based on standards	
19	Code of Professional Conduct	
20	Determining the salary standard for court accountants	
21	Applied standard for detecting fraud triangles	
22	Forensic accounting standard for economic transparency	
23	Adoption of standards based on judicial law	
24	Psychological science	Professional skills
25	Familiarity with commercial, civil, tax and other laws	
26	High analytical power of documents	
27	Proficient in handling and reviewing	
28	Problem solving ability	
29	Professional doubt	
30	Detective intuition	
31	Questioning mind	
32	The Explorer Mind	
33	Ethical and professional competence	
34	Confidentiality	
35	Complete mastery of computers and accounting and financial network systems	
36	Interpersonal and communication skills	
37	Relative mastery of accounting and auditing standards	
38	Ability to work in a team	
39	Criminology	
40	Transparency, providing expert opinion and far from ambiguity	
41	Inclusion of legal accounting courses in the field of accounting at the undergraduate level	Academic education
42	Establishment of an independent field of judicial accounting at the master's and doctoral levels	
43	Students' empirical training in court	
44	Presence of court experts to hold the workshop	
45	Provide virtual training courses for all members of the community in general	
46	Continuous financial training while serving judges and lawyers involved in forensic accounting cases	
47	Periodic evaluation of forensic accounting rules	Make rules
48	Adoption of whistling laws	
49	Adopt laws to provide security and protection for court accountants	
50	Rules adopted to assess the quality of forensic accounting	
51	Rules needed to deal with white-collar workers	
52	Governments	The need for a court accountant in organizations
53	Municipalities	
54	Banks	
55	Tax Affairs Organization	
56	Police station	
57	Insurance companies	
58	Court Accountant as a permanent member of the organization	

Row	Items	Components
59	Court Accountant as a consultant	
60	Working with court accountants alongside the accountants and auditors of each organization	
61	Internal court accountants and independent court accountants	
62	Establishment of the Association of Court Accountants	
63	Better explanation of the specialized issue in dispute for courts and organizations	Quality of forensic accounting
64	Increase the courts' understanding of the nature of specialized forensic accounting issues	
65	Increase public understanding of the nature of specialized accounting issues	
66	Proportionality of judgments issued by the court is based on accounting and financial offenses	
67	Increase organizational and judicial justice	
68	Increase public perception of forensic accounting reports	
69	Transparency and comprehensibility of forensic accounting reviews	
70	Transparent information in accordance with the rules in court rulings	

4.2. Interpretive Structural Modeling (ISM)

Step 1: Identify the components associated with the problem

As described in the previous section, 70 items extracted from interviews with experts were categorized into 7 components. The relative content coefficient (CVR index) was used to confirm these components. All 7 components were approved by experts. Therefore, these 7 components are used to formulate the model.

Step 2: Form a structural self-interactive matrix

After determining the components, another questionnaire with a matrix format was designed and the experts of these components were examined in pairs and the relationships between the components were determined. Bolanos et al. (2005) stated that to combine the opinions of experts, the sum of their opinions should be used for each matrix. The results of the questionnaires about the components are presented in the form of Table 5.

Table (4): Identified components for model design

Row	Components
1	Objectives and missions
2	Forensic accounting Standards
3	Professional skills
4	Academic education
5	Make rules
6	The need for a court accountant in organizations
7	Quality of forensic accounting

Table (5): Results obtained from the questionnaires

Row	Components	1	2	3	4	5	6	7
1	Objectives and missions	0	45	41	40	43	42	45
2	Forensic accounting Standards	8	0	14	12	19	17	39
3	Professional skills	10	12	0	22	22	21	42
4	Academic education	11	12	27	0	15	18	40
5	Make rules	24	25	14	16	0	26	39
6	The need for a court accountant in organizations	17	14	18	22	15	0	39
7	Quality of forensic accounting	8	16	7	14	17	7	0

Step 3: Form the initial access matrix

The initial access matrix is obtained by defining the relations as zero and one and from the structural interaction matrix itself in two steps:

In the first step, we first consider a single numerical scale and compare the numbers in the table with the previous step. If the relevant number in the

table is larger than the scale, in the new table we use the number one and otherwise we use zero [2].
Bolanos et al. (2005) use the following formula to find the scale number:

(2) $$M = 2 \times n$$

Where n is the number of respondents and M is the number of scales. Since the number of experts is 15, so:

(3) $$M = 2 \times n = 30$$

Therefore, according to Bolanos logic, we set all the numbers in Table 5 less than 30 to zero (0) and all the numbers that are greater than or equal to 30 to 1. Table 6 shows the structural interaction matrix itself.

In the second step, we combine the obtained matrix in the first step (Table 6) with the unit matrix to obtain the initial access matrix. This converts all prime diameter numbers from 0 to 1. Table 4-15 shows the initial access matrix.

Step 4: Create the final access matrix

After the primary access matrix is obtained, the secondary relationships of the components are controlled. The secondary relation is that if component i leads to component j and also component j leads to component k, then component i will also lead to component k. If this was not the case in the initial access matrix, the modified matrix and the missing relationships should be replaced; This is called initialization matrix matching. In this step, all the secondary relationships between the components were investigated, but no secondary relationship was discovered. Therefore, the final access matrix is the same as the initial access matrix. In this matrix, the penetration power and the degree of dependence of each component are also shown. The influence of a component is obtained from the sum of the number of components affected by it and the component itself, and the degree of dependence of a component is obtained from the sum of the components that are affected and the component itself.

Step 5: Determining relationships and leveling factors

In this step, using the access matrix, after determining the input and output sets, the sharing of these sets is obtained for each of the components.

The output set of a component includes the component itself and the components that affect it, which can be identified by the "1s" in the corresponding row.

The input set of a component includes the component itself and the components that are affected by it, which can be identified by the "1s" in the corresponding column.

After determining the input and output sets, their subscription is determined for each of the components. Components whose output and common set are quite similar are at the highest level of the interpretive structural model hierarchy. In order to find the components of the next level of the system, its highest-level components are removed in the mathematical calculations of the relevant table, and operations related to determining the next level components are performed, such as the method of determining the highest-level components. This operation is repeated until the components of all system levels are identified. Table 9 shows the first iteration of the gradation.

As shown in Table 9, the output set and the common set of component no.7 (forensic accounting quality) are exactly the same; Therefore, component number 7 (quality of forensic accounting) is placed in the first level and is removed from the above table to continue the leveling. The other leveling steps are summarized in Table 10.

Table (6): Structural self-interaction matrix

Row	Components	1	2	3	4	5	6	7
1	Objectives and missions	0	1	1	1	1	1	1
2	Forensic accounting Standards	0	0	0	0	0	0	1
3	Professional skills	0	0	0	0	0	0	1
4	Academic education	0	0	0	0	0	0	1
5	Make rules	0	0	0	0	0	0	1
6	The need for a court accountant in organizations	0	0	0	0	0	0	1
7	Quality of forensic accounting	0	0	0	0	0	0	0

Table (7): Initial access matrix

Row	Components	1	2	3	4	5	6	7
1	Objectives and missions	1	1	1	1	1	1	1
2	Forensic accounting Standards	0	1	0	0	0	0	1
3	Professional skills	0	0	1	0	0	0	1
4	Academic education	0	0	0	1	0	0	1
5	Make rules	0	0	0	0	1	0	1
6	The need for a court accountant in organizations	0	0	0	0	0	1	1
7	Quality of forensic accounting	0	0	0	0	0	0	1

Table (8): Final access matrix

Row	Components	1	2	3	4	5	6	7	Leverage
1	Objectives and missions	1	1	1	1	1	1	1	7
2	Forensic accounting Standards	0	1	0	0	0	0	1	2
3	Professional skills	0	0	1	0	0	0	1	2
4	Academic education	0	0	0	1	0	0	1	2
5	Make rules	0	0	0	0	1	0	1	2
6	The need for a court accountant in organizations	0	0	0	0	0	1	1	2
7	Quality of forensic accounting	0	0	0	0	0	0	1	1
	Degree of dependence	1	2	2	2	2	2	7	

Table (9): Leveling (1)

Row	Components	Output set	Input set	Joint collection	Level
1	Objectives and missions	1,2,3,4,5,6,7	1	1	
2	Forensic accounting Standards	2,7	1,2	2	
3	Professional skills	3,7	1,3	3	
4	Academic education	4,7	1,4	4	
5	Make rules	5,7	1,5	5	
6	The need for a court accountant in organizations	6,7	1,6	6	
7	Quality of forensic accounting	7	1,2,3,4,5,6,7	7	1

Table (10): Leveling (2)

Row	Components	Output set	Input set	Joint collection	Level
Second	Forensic accounting Standards	2	1, 2	2	2
	Professional skills	3	1,3	3	2
	Academic education	4	1,4	4	2
	Make rules	5	1,5	5	2
	The need for a court accountant in organizations	6	1,6	6	2
Third	Objectives and missions	1	1	1	3

Finally, component number 1 (Objectives and missions) is placed in the third level and the leveling is completed.

Step 6: Draw the final model

In this step, according to the levels of components and the final access matrix, an initial model is drawn and by removing the transferability in the initial model, the final model is obtained. Therefore, the final model of ISM, which is derived from the components related to forensic accounting, is drawn as Figure 2.

As shown in Figure 2, the seven components of the model are located at three levels. Component 7 (quality of forensic accounting), which is at the first level of the ISM graph, is the most effective and dependent component of the model. At the last (third) level is component 1 (goals and missions), which is the most effective and influential component of the model.

At the second (intermediate) level are components 2 (forensic accounting standards), 3 (professional skills), 4 (academic training), 5 (rule of law) and 6 (the need for a court accountant in organizations), which is based on component 7 (quality Forensic accounting, which is at the first level, is affected by Component 1 (Objectives and Missions), which is at the third level. It should be noted that no relationship was identified between the second level components.

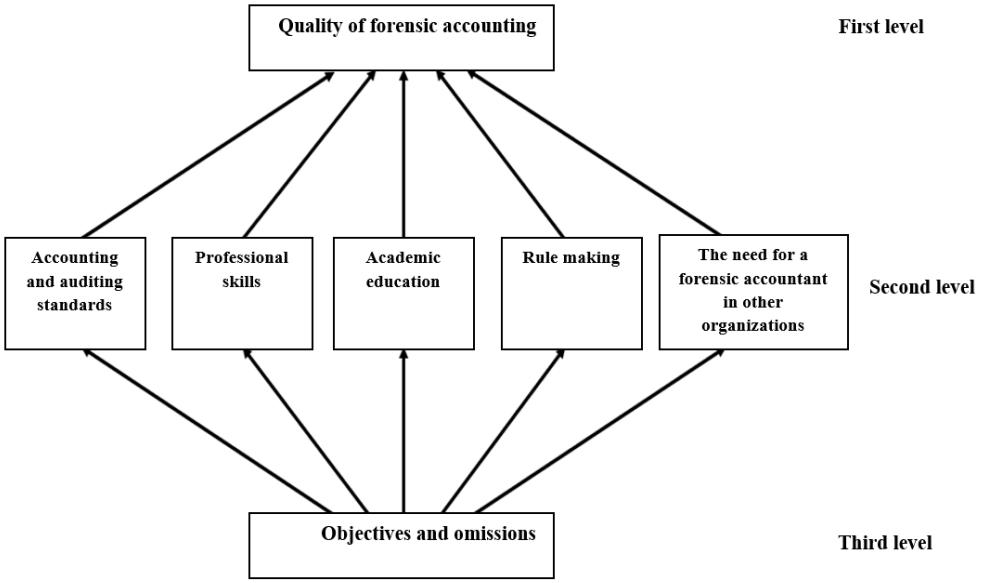

Figure (2): The final model of ISM

Step 7: Analysis of Infiltration Power and Dependence (MICMAC Chart)

At this stage, the components are classified into four groups. The first group consists of autonomous components (region 1) that have weak influence and dependence. These components are somewhat separate from the other components and have little relevance. The second group includes dependent components (Zone 2) that have weak penetration but high dependence. The third group is the link components (region 3). These components have a high degree of influence and dependence. In fact, any action on these components will lead to changes in other components. The fourth group is the independent components (area 4). These components have high penetration power and low dependence. Components that have high penetrating power are called key components. It is clear that these components fall into one of two groups of independent or link components. By adding inputs "1" in each row and column, the penetration power and the degree of dependence of the components are obtained. Accordingly, the diagram of influence-dependence power is drawn [2].

Using the data obtained from the fourth step, the studied components can be classified based on the influence of each component on other components and the degree of dependence of each component on other components in the following four levels:

1) Autonomous: Components that have the least dependence and influence on other components.
2) Dependent: Components that are highly dependent on other components.
3) Linked: Components that have a two-way relationship with other components.
4) Independent (influence): Components that have significant influence over other components.

To determine the coordinates of each component in the MICMAC matrix, the penetration power and degree of dependence of that component must be used. These values are obtained from the final access matrix.

Table 11 shows the influence and degree of dependence of each component.

It creates the MICMAC matrix using the acronyms listed in Table 11 (Table 12).

Table (11): Influence power and degree of dependence of each component

Row	Components	Degree of dependence	Leverage
1	Objectives and missions	1	7
2	Forensic accounting Standards	2	2
3	Professional skills	2	2
4	Academic education	2	2
5	Make rules	2	2
6	The need for a court accountant in organizations	2	2
7	Quality of forensic accounting	7	1

Table (12): MICMAC matrix

High	7							
	6							
	5							
	4			Independent	Connective			
Leverage	3			Autonomous	Dependent			
	2	2,3,4,5,6						
	1							7
		1	2	3	4	5	6	7
Low					Dependence		High	

As can be seen in the MICMAC matrix, component 7 (quality of forensic accounting) is located in the dependent area, which means it has low penetration but a high degree of dependence on other components. Component 1 (goals and missions) is in the sphere of influence. This component has high penetration power with minimal dependence. Components 2 (forensic accounting standards), 3 (professional skills), 4 (academic training), 5 (legislation) and 6 (the need for a court accountant in organizations) are also in the autonomous region. These components have relatively low penetration and dependency. Although these components have a relatively low penetration and dependency, they play a key role in the model; Because they are affected by both the most influential component and the most influential component. This concludes the process of interpretive structural modeling to model components related to the quality of forensic accounting.

5. Discussion and Conclusion

Finally, the results based on interpretive structural modeling leveling showed that the goals and missions of forensic accounting led to an increase in the components of forensic accounting standards, professional skills, academic training, the establishment of forensic accounting rules and the need for a court accountant and the stated components lead to increased judicial accounting quality. Turns. Underlying factors in the implementation of forensic accounting include goals and missions, forensic accounting standards, professional skills, university education, lawmaking, the need for a court accountant in organizations, which ultimately their proper implementation leads to increased quality of forensic accounting in Iran. Factors affecting the quality of forensic accounting Objectives and missions, forensic accounting standards, professional skills, university education, lawmaking, the need for a court accountant in organizations, which ultimately increases each of these factors leads to an increase in the quality of

forensic accounting. Based on the results, the appropriate framework (template) for the quality of forensic accounting first includes the implementation of the goals and missions of forensic accounting, which leads to increasing the components of forensic accounting standards, professional skills, academic training, forensic accounting rules and the need for a court accountant. The ultimate increase in these components will lead to an improvement in the quality of forensic accounting in Iran. Effects and Consequences of Implementing Judicial Accounting with Quality Better Explanation of the Specialized Issue in Dispute for Courts and Organizations, Increasing Courts' Understanding of the Nature of Specialized Forensic accounting Issues, Increasing Society's Understanding of the Nature of Forensic accounting Specialized Issues In fact, increasing organizational and judicial justice, increasing public perception of forensic accounting reports, the transparency and comprehensibility of forensic accounting reviews and transparent information in accordance with the rules in the rulings issued on the basis of forensic accounting. According to the results of the research, it is suggested that a specialized institution related to forensic accounting be established in Iran and, based on the model presented in this research, implement the quality framework of forensic accounting in Iran in a desirable manner. It is suggested that a wide range of experts be used in future research to find factors affecting the quality of forensic accounting. It is suggested that in future research, DEMATEL fuzzy AHP and fuzzy ANP factor analysis techniques be used to find the factors affecting the evaluation of forensic accounting quality.

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