

The Role Of Forensic Accounting Techniques In Detecting Non Numerical Fraud Risk Factors In Manufacturing Corporations In Amman Stock Exchange

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Abstract: This study aimed to investigate the role of forensic accounting techniques in detecting non-numerical fraud risk factors in manufacturing corporations in Amman Stock Exchange. The research population consisted of manufacturing companies listed in Amman Stock Exchange. A random sample of amounting 87 subjects was selected. The study used a self-administrated questionnaire. 87 questionnaires were recollected, 9 ones disregarded. So the sample was 78. Collected data were coded and analyzed using SPSS. The study concluded that there is a statistically significant role of Forensic Accounting Techniques in Detecting Non-Numerical Fraud Risk Factors in Manufacturing Corporations in Amman Stock Exchange. In addition, the study also concluded that (FPDDS) (Fraud prevention, detection and deterrence skills) and (FAIS) (Forensic audit, investigation, and interviewing skills), and (LMAS) (Litigation, mediation, and arbitration skills) in Detecting Non-Numerical Fraud Risk Factors in Manufacturing Corporations in Amman Stock Exchange and finally (CARDR) (Computer-assisted reviews and document reviews) play a role in Detecting Non-Numerical Fraud Risk Factors in Manufacturing Corporations in Amman Stock Exchange.

Keywords: Forensic Accounting, Fraud risk factors. Data mining, Computer-aided auditing

1. INTRODUCTION

Fraud and Financial corruption constitute a problem in all world countries that hinders building and progress of all economic process, financial, political, social and cultural levels for society members as it wastes money, wealth, time and energies and impedes performance of responsibilities and fulfillment of jobs and services, financial fraud violates laws and fails to perform official duties to achieve personal financial gain. Financial corruption is one of serious diseases that threaten peoples present and future, therefore many countries are exerting their best efforts to fight corruption at all levels. So forensic accounting emerged and growing interest in forensic accounting as a result of multiple collapses that occurred to many major companies around the world in 2002, as well as the subsequent collapse of several banks due to the financial crisis that occurred in 2007 led to growing interest of academics and professionals in forensic accounting and its effects on fighting cases of fraud and corruption.

2. PROBLEM STATEMENT

With the increase of fraud and financial corruption in developing and developed world countries, their negative impact on economic, social and political development, in addition to depletion of many human and economic resources and capabilities, pressure increases to develop areas that work to reduce fraud and financial corruption. In this regard forensic accounting works to detect and prevent fraud and financial crimes of all kinds., In addition providing range of other important services such as business evaluation, assistance in settling disputes and carry out internal investigations. Therefore, the study problem is to find out the role of forensic accounting techniques in detecting non numerical fraud risk factors.

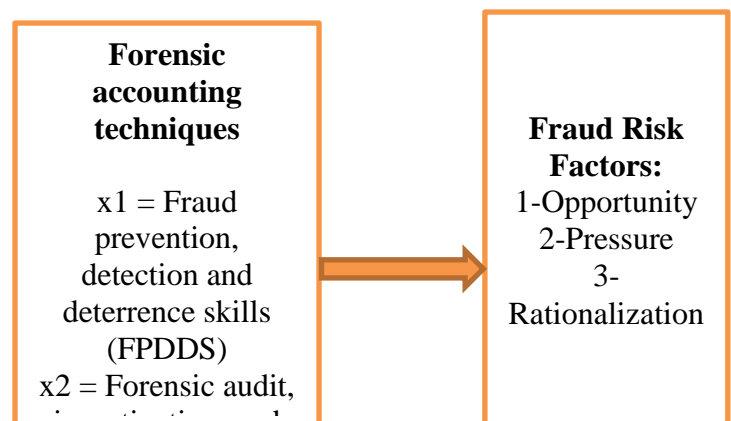
3. STUDY OBJECTIVE

This study aims to identify the role of forensic accounting techniques in reducing financial fraud and corruption. The

study also aims mainly to analyze the role of forensic accounting in developing accounting work mechanisms to fight financial fraud and corruption.

4. STUDY IMPORTANCE

Forensic accounting importance emerged after the financial collapses of many companies and accounting and auditing offices scandals that affected many large institutions in the world as a result of the misleading practices in their financial statements. This pushed many professional parties to demand an increase in auditor's qualification to detect fraud and misleading in the financial statements in Manufacturing Corporations in Amman Stock Exchange Model of the study



Source: (Zakaria and Muna, 2019; Supriya. 2019)

5. STUDY HYPOTHESIS

Ho: There is no statistically significant role of forensic accounting techniques in detecting non numerical fraud risk factors.

The following Sub hypothesis are derived

Ho-1 There is no statistically significant role of (FPDDS) (Fraud prevention, detection and deterrence skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Ho-2 There is no statistically significant role of (FAIS) (Forensic audit, investigation, and interviewing skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Ho-3 There is no statistically significant role of (LMAS) (Litigation, mediation and arbitration skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Ho-4 There is no statistically significant role of (CARDR) (Computer assisted reviews and document reviews) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

6. LITERATURE REVIEW

6.1 Forensic Accounting Definition

The merging of accounting, auditing and investigation skills results in a specialization known as forensic accounting, and according to Webster's dictionary, forensic accounting is considered a method used in judicial courts or public discussions. Al-Jalal (2012: 13) defined forensic accounting as a profession that combines financial experience with investigative skills and working within a legal framework that provides sufficient evidence to control fraud and ensure the reliability of financial statement. Forensic accounting is defined as: "Popova et al., (2014), defines forensic accounting as" the process from the implementation of any fraud investigation to the formation of accounting records after the discovery that they have been manipulated"

6.2 Objectives of Forensic accounting:

Forensic accounting aims to achieve the following objectives (Suraya, 2019)

- To prevent fraud and theft

- To rebuild degraded public trust
- To formalizing and form a comprehensive corporate governance policy
- To establish positive business environment

6.3 Steps used in performing forensic accounting tasks:

Forensic accounting task performance is unique, and it has a distinct approach. In general, many of the forensic accounting tasks contain the following steps (Zysman, 2014, p.76)

- 1 -Interviewing the client: It is important to meet the client to obtain a clear understanding of important facts required in forensic accountant work.
- 2 -Verifying the existence of dispute: It should be verified that there is an existing dispute between related parties.
- 3-Conducting Initial Investigation: The preliminary investigation should be conducted before starting to develop detailed work plan. This allows for subsequent plans to be made based on a complete understanding of the issue.
- 4-Developing a business plan: This plan takes into account the knowledge gained upon meeting the client in conducting initial investigation, which will define the objectives to be

achieved and methodology that must be used to accomplish the task.

5- Obtaining the appropriate evidence: This evidence depends on case nature, which includes locating the required documents, economic information, assets, and people in the company. It may need another expert and evidence related to occurrence of another event.

6-Doing the analysis: To do the actual analysis, it depends on task nature

6.4 Forensic Accounting Techniques for Fraud Detection:

Forensic accounting has various techniques that are used in collecting information process for the purpose of carrying out the necessary analyzes to find out fraud practice,

6.4.1 Data mining:

This technique depends on trying to mine a large amount of data in search of any new hidden or unexpected patterns or information, and this technique is implemented through computer programs designed for this purpose. There are three main activities of the data mining technique: (Al Beqaen, 2015)

a1-Discovery: It is the links, trends and differences of data that are discovered logically or legally without any prior assumption about what the pattern is, that is, without prior knowledge of the fraud.

b-Forecasting models: used to estimate the outputs that should be obtained from new values.

c-Analysis of the difference: the variance or difference is extracted by identifying the rule or standard, then we identify the items that deviate from the standard or the rule, which are considered anomalies and need further investigation.

The data mining technology helps the forensic accountant in the investigation, but the investigation process is not completed through the computer screen only, but it requires reviewing documents, interviewing and other investigative work. In addition to the necessity to verify the accuracy of the data obtained and verify its completeness

6.4.2 Continuous control: it is considered as s one of forensic accounting techniques that are used to obtain evidence related to fraud. Continuous control processes are concentrated in audit departments, branches, customers and agency owners

6.4.3- Ratio analysis: Such technique is concerned with analyzing digital data ratios for the purpose of identifying evidence of fraud processes. (Jamil, 2012, p.13) .

6.4.4 Benford's Law: It is one of the techniques of forensic accounting, and one of the important laws in mathematics and statistics that have been employed in auditing processes. When this law is used, it becomes possible to examine the quality and reliability of accounting numbers or data and identify anomalies thereof, in order to be able to used forensic accounting techniques in disclosing accounting practices

6.4.5- Computer-assisted auditing tools: According to this technology, technology is used and employed to accomplish some auditing work that helps the forensic accountant to complete his task in a better, faster, and lower cost. The use of this technology requires the availability of all the necessary information for the process

of auditing computer systems (Al-Khalidi, 2012, p. 309). Computer assisted auditing tools assist the auditor in carrying out audit procedures such as: Examining details of deals and balances.

- Identify major discrepancies and fluctuations.
- General test as well as testing the control system in computer systems.
- The CAATs program takes samples to extract data and for audit testing.
- Work to re-conduct the calculations to ensure the accuracy of accounting systems.

6.5 Previous Studies

Abu Tapanjeh1& Al Tarawneh1 (2020) investigated the applicability of forensic accounting to reduce fraud and its effects on the financial statement of Jordanian Shareholding Companies .They conclude that there is a need to provide requirements, components, procedures, and activities of Forensic Accounting in Jordan to reduce fraud and its effects on the financial statement of Jordanian Shareholding Companies .Niyazi, et al (2019)study aimed to investigate whether core-competencies and characteristics are effective in financial fraud audits in digital environment. The study applied a survey on auditors of audit companies that have the authority to issue transparency reports at KGK, The study concluded that auditors core competencies and characteristics evaluated as forensic accountants were close to forensic accountants abroad .The study also concluded that there were no forensic accounting software against financial frauds performed digitally .Abdulrahman,. (2019)study examined forensic accounting and fraud prevention in Nigerian public sector by using some selected studies from within and outside Nigeria. The study found that there is a significant impact of forensic accounting techniques and fraud prevention. Walid and Muna (2019) study aims to identify the extent of the application of forensic accounting techniques (Computer Assisted Auditing Tools, and Data Mining) by the certified accountants in Jordan, and to identify the impact of the application in the detection of earnings management practices and reduction in the Jordanian shareholding companies The study used . the questionnaire to collect the related data. The study population consisted of certified accountants and auditors in the auditing offices totalling (354) certified accountant. A random sample of (145) certified accountant has been selected. The questionnaires were distributed and , (113) questionnaires were collected, (3) questionnaires were disregarded because of incompleteness .The study concluded that :high application of forensic accounting techniques by certified accountants in Jordan, Hamdan, (2018) aimed to investigate the impact of forensic accounting on detecting and mitigating fraud.Questionnaire was used as a tool to collect data. The study concluded that forensic accounting is an effective tool to find fraud if the general requirements were available to prepare professional forensic accountants AL Beqaen (2015) study aimed at investigating the impact of using forensic accounting techniques for detecting fraud in financial statements of Jordanian Public Shareholding Companies from auditor perspective.. The research population consisted of (384) auditors. Random sample amounting

(120) subjects. The study concluded that data mining application impacts in detecting fraud in financial statements of Jordanian Public Shareholding Companies. Oguda (2015), examined the effect of internal control on fraud detection the study found that there was a statistically significant and positive relationship between the adequacy of internal control systems and fraud prevention and detection in district treasuries in Kakamega County. Ahmed, (2013) study aimed to highlight the role of the forensic accountant in reducing the practices of financial. The study concluded that forensic accounting is based on a set of specialized skills integrated in accounting and auditing and forensic accounting is the application of audit skills in light of knowledge of legal matters related to law enforcement, lawsuits, and a profession that combines financial expertise with investigation skills and working within a legal framework that provides sufficient evidence to control fraud in financial statements .Modugu & Anyaduba, (2013) study aimed to identify forensic accounting and financial fraud in NigeriaThe study examined whether there is significant agreement among stakeholders regarding the effectiveness of forensic accounting in fighting financial fraud, financial reporting, and internal quality control. The study concluded that there is great agreement among stakeholders regarding the effectiveness of forensic accounting in fighting fraud, improving financial reporting and internal control.Okoye & Gbegi, (2013) study aimed at examining forensic accounting as a tool for detecting fraud and prevention in public sector institutions with special attention in government institutions and ministries located in the state of Kogi in Nigeria. The study found that cases of fraud .A random sample was taken using an equation to be 370 employees. The study concluded that the use of forensic accounting significantly reduced the incidence of fraud in the public sector, and helps in detecting and preventing cases of fraud in public sector institutions.Fiia (2013), found that the use of forensic accounting significantly reduces the occurrence of fraud cases in the public sector and, therefore, can help in detecting and preventing fraud cases in the public sector organization.

6.6 Population and Sampling

Study population represented all accounting department heads and internal auditors working at 56 Jordanian industrial companies amounting (112) subjects. A random sample was selected amounting (87) employees. So, 87 questionnaires were distributed and 78 ones were collected

6.7 Questionnaire

A questionnaire was designed based on the previous literature. .The questionnaire consists of three parts: the covering letter in which research objective were explained, subjects were asked to answer all questions accurately, and they were assured that their responses will be considered confidential and to be used for the purpose of the research only.

6.8 Data collection methods

Two data collection methods are available

6.8.1 Secondary data collection: Books, periodicals, journals, references and the internet were used for collecting the required data.

6.8.2 Primary data collection: the research used the questionnaire to collect the primary data

6.9 Research Validity

The questionnaire was subject to validation by number of university staff their comments and amendments were taken in consideration.

6.10 Research Reliability

This study used Cronbach alpha to test the consistency of the results produced by the scale. According to this test, the overall reliability level was equal to (95...7) which is Considered as an acceptable level of reliability

6.11. Statistical Analysis Methods:

Since the study is descriptive, and analytical, the most corresponding statistical methods, (descriptive and inferential), that appropriate to the nature of the data available, have been used, for the purpose of analyzing variables and testing hypotheses of the study, they are:
1- Descriptive statistics (mean, and standard deviations) to describe the sample responses with regard to marketing ambidexterity dimensions.
2- Multiple regression analysis to test the hypotheses of the study (the effect of marketing ambidexterity dimensions on improvement of marketing performance in telecom companies in Jordan).

6.12 Results

Table (1)
Sample subject distribution according Demographic

	Option	Frequency	Percent
Age	Less than 25 years	6	7.7
	25 to less than 35	19	24.4
	35 to less than 45	26	33.3
	45+	27	34.6
Educational Level	Bachelor degree	48	61.5
	Master degree	26	33.3
	Ph.D. degree	4	5.1
Major	Accounting	60	76.9
	Business administration	18	23.1
Experience	Less than 5 years	5	6.4
	4 to less than 10 years	11	14.1
	10 to less than 15 years	28	35.9
	15+	34	43.6

Above table shows that 34.6% of the sample is more than 45 years old, 61.5% of the sample has got bachelor degree as well as, 76.9% of the sample has got accounting degree . also it is found that 43.6% of the sample has experience for more than 15 years.

6.13 Descriptive Statistics

Table (2)
Means and standard deviation of the independent variables

Variable	Mean	Std. Deviation	Rank	Level
(FPDDS) (Fraud prevention, detection and deterrence skills)	3.84	.92714	4	High
(FAIS) (Forensic audit, investigation, and interviewing skills)	4.17	.66504	2	High
(LMAS) (Litigation, mediation and arbitration skills)	4.18	.65310	1	High
(CARDR) (Computer assisted reviews and document reviews)	4.04	.66321	3	High

Table (2) indicated that the most important role for forensic accounting is of (LMAS) (Litigation, mediation and arbitration skills) since its mean is 4.18 while (FAIS) (Forensic audit, investigation, and interviewing skills) ranked the second with a mean 4.17, (CARDR) (Computer assisted reviews and document reviews) ranked the third mean 4.04 and finally (FPDDS) (Fraud prevention, detection and deterrence skills) ranked the last. It is worth to mention that all variables have high role in detecting fraud risk factor.

6.14 Hypothesis Testing

First Main Hypothesis

Multiple regression analysis was used to find out the role of Forensic Accounting Techniques in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange. Table below shoes the obtained results

The main Hypothesis

Ho: There is no statistically significant role of forensic accounting techniques in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Table (3)
The main Hypothesis test

Model	R	R Square	F	Sig.
1	.730 ^a	.532	20.765	.000 ^b

Table (3) shows that the correlation coefficient (R) value is = .730 This means that there is a relationship between independent variables and the dependent one. R² value is = .532 this means that 80.5% of variance in dependent variable is due to changes in independent variable. Table(3) indicated that F value =20.765 and Sig value is (0.000) which is less than (α -0.05); this means that the null hypothesis is rejected and the alternative one is accepted. Therefore, there is a statistically significant role of forensic accounting techniques in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Ho-1 There is no statistically significant role of (FPDDS) (Fraud prevention, detection and deterrence skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Table (4)
First hypothesis Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error			
(Constant)	.746	.346		2.155	.034
FPDDS (Fraud prevention, detection and deterrence skills)	.809	.088	.727	9.239	.000

Table (4) shows regression coefficients (Beta) equal 0.727. And $t = 9.239$. at significant level (0.000) the significance level for regression coefficient is less than ($\alpha = 0.05$), Therefore there is a statistically significant role of (FPDDS) (Fraud prevention, detection and deterrence skills) in Detecting Non Numerical Fraud Risk Factors in Manufacturing Corporations in Amman Stock Exchange

Ho-2 There is no statistically significant role of (FAIS) (Forensic audit, investigation, and interviewing skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Table (5)
Second hypothesis Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error			
(Constant)	1.160	.682		1.7	.093
(FAIS) (Forensic audit, investigation, and interviewing skills)	.647	.162	.417	3.998	.000

Table (5) shows regression coefficients (Beta) equal =0.417. And $t = 3.998$. at significant level (0.000) the significance level for regression coefficient is less than ($\alpha = 0.05$), Therefore, There is a statistically significant role of (FAIS) (Forensic audit, investigation, and interviewing skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Ho-3 There is no statistically significant role of (LMAS) (Litigation, mediation and arbitration skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Table (6)
Regression coefficient for first hypothesis

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error			
(Constant)	1.252	.705		1.776	.080
(LMAS) (Litigation, mediation and arbitration skills)	.622	.167	.394	3.737	.000

Table (6) shows regression coefficients (Beta) equal =0.394. And $t = 3.737$. at significant level (0.000) the significance level for regression coefficient is less than ($\alpha = 0.05$), Therefore, There is no statistically significant role of (LMAS) (Litigation, mediation and arbitration skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Ho-4 There is no statistically significant role of (CARDR) (Computer assisted reviews and document reviews) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Table (7)
Fourth Test hypothesis

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error			
(Constant)	.980	.650		1.508	.136
(CARDR) (Computer assisted reviews and document reviews)	.711	.159	.457	4.483	.000

Table (7) shows regression coefficients (Beta) equal =0.457. And $t = 4.483$. at significant level (0.000) the significance level for regression coefficient is less than ($\alpha = 0.05$), Therefore, there is no statistically significant role of (CARDR) (Computer assisted reviews and document reviews) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

6.15 Conclusion and Recommendation

The study concluded that all independent variables of forensic have high role in detecting fraud risk factor

-There is a statistically significant role of Forensic Accounting Techniques in detecting non numerical fraud

risk factors in Manufacturing Corporations in Amman Stock Exchange

-There is statistically significant role of (FPDDS) (Fraud prevention, detection and deterrence skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

- is a statistically significant role of (FAIS) (Forensic audit, investigation, and interviewing skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

-Therefore, there is a statistically significant role of (LMAS) (Litigation, mediation and arbitration skills) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

-There is a statistically significant role of (CARDR) (Computer assisted reviews and document reviews) in detecting non numerical fraud risk factors in Manufacturing Corporations in Amman Stock Exchange

Based on the above-mentioned results, the study recommends the following

1. Enhancing awareness of applying forensic accounting techniques importance among chartered accountants. And motivating them to use the forensic accounting techniques to detect any fraud practice

2. Jordanian Association of Certified Public Accountants has to exert its best efforts to hold various seminars regarding the application of forensic accountant

3. More studies regarding applying of forensic accounting techniques are required in different sectors for the purpose of defining and generalizing the efforts.

4. Jordanian Association of Certified Public Accountants has to pay attention

To encourage forensic accounting specialization on the impact of fraud on public and private organizations.

5. Organizations have to segregate duties among their employees since segregation of duties is considered as important internal control that can help in reducing fraud risk.

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