



Forensic Auditing As An Emerging Need In Higher Education Institutions

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Abstract

Auditing is the branch of accounting that allows exercising control over the operations carried out by the company and can be a prior or subsequent control and that is where the Forensic Audit appears, to make the appropriate subsequent review of the acts carried out in the entities in order to prevent or detect possible fraud and corruption within these. According to the above, this research was conducted in order to determine the perception that Public Accountants of the city of Cúcuta have about Forensic Auditing, a descriptive methodology was used where through the application of a survey to professionals affiliated to the Colombian Association of Public Accountants of the city of Cúcuta, it was possible to determine and analyze the perception they have on the subject, in addition to identifying which Higher Education Institutions teach this subject in their curricula.

Keywords: *Forensic Audit, Assets, Corruption, Ethics, Corruption, Judicial Process.*

1. Introduction

The city of San José de Cúcuta, capital of the department of Norte de Santander, and also border city with the country of Venezuela; fourteen (14) institutions of Higher Education operate out of the twenty-one (21) reported by the Ministry of Education in 2015 at the departmental level. Of the fourteen institutions mentioned above, eight (8) offer higher studies in Public Accounting in Cúcuta.

In these institutions a documentary research was conducted by searching the official websites of each one of them, to determine whether they offer within their curricula or study plans a subject aimed at the study of Forensic Auditing. It was found that of the institutions that offer higher academic studies in

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Public Accounting in the city of Cúcuta, only one of them provides its accounting students with a subject that has Forensic Auditing as an object of study.

Continuing with the information gathering instrument, the questions formulated for this chapter had the purpose of corroborating the aforementioned information with the Public Accounting professionals surveyed, that is, the purpose of the following questions was to determine whether the accountants were aware of these institutions that offer studies on the subject of Forensic Auditing.

Almost one hundred percent (100%) of the respondents gave a negative answer to the above-mentioned question, however, a small number of participants stated that they had advanced postgraduate or specialized studies in Forensic Auditing.

The lack of interest in updating in Forensic Auditing on the part of the Public Accountants surveyed may be connected to the poor dissemination and communication of this specialty of Auditing that helps the judicial branch of the country. The scarce incorporation of Forensic Auditing within the Public Accounting programs of the Higher Education institutions of the city is another factor that influences professionals not to seek to carry out studies about Forensic Auditing.

Through conversations with professionals, at the time of the application of the information gathering instrument, it was perceived that those who responded positively to this question, have completed their studies in educational institutions outside the city of Cúcuta, mostly in the virtual mode, It was also noted that these professionals had been motivated to study forensic auditing due to their work in a governmental control and surveillance entity, and the exercise of their work merited deepening their knowledge in the area of auditing, mainly in that which helps in the resolution of judicial processes of fiscal, financial and / or accounting type.

Although professionals had not previously studied forensic auditing, it can be seen from the results obtained in the previous chapters that there is an interest on the part of public accountants in updating their knowledge in the field of auditing, more precisely in forensic auditing.

Similarly, the development of the current research has motivated and generated more academic spaces in pursuit of Forensic Auditing, proof of this is the diploma course in this specialty of auditing offered by the Pontificia Universidad Javeriana de Colombia in agreement with the College of Public Accountants of Norte de Santander, so that professionals of Public Accounting in the city can deepen their knowledge in this area.

The institution in question is the Universidad Nacional Abierta y a Distancia (UNAD), which offers applicants to study Public Accounting the option to opt for the degree virtually, providing within its curriculum, an elective course in the line of Competent Disciplinary Management that focuses on the study of Forensic Auditing.

However, the Fundación Universitaria del Área Andina was found in the city, which offers a postgraduate study in the form of specialization on Tax Auditing and Forensic Auditing. The institutions mentioned at the beginning of the chapter that offer studies in Forensic Auditing in the city of Cúcuta, are little or almost unknown by the professionals who are the subject of this research. However, a small number of respondents said they knew of an institution in the city of Cúcuta that offers forensic auditing studies to those interested.

Therefore, the dissemination of the practice of forensic auditing is making its way in the city; although it is slow, it is still progressive. This shows that even though there are few academic spaces in Cúcuta that talk about Forensic Auditing, this practice has been incorporated into the knowledge of a few professionals of Public Accounting in the city.

Now, these results result in an academic and updating opportunity for the institutions of Higher Education in Cúcuta, since the scarce offer of academic studies on Forensic Auditing presents the possibility of incorporating to the Public Accounting programs of the city the chair of Forensic Auditing, or creating postgraduate studies, in any of its modalities, about this specialty of Auditing.

1.1 Research hypothesis

How do I know which institutions have academic offerings related to forensic auditing?

2. Background

In an economy subject to constant changes and technological advances, in the face of globalization, maintaining control and avoiding corporate fraud in companies becomes increasingly complex given the current technological advances. This limitation has been widely expressed by the United Nations (UN). In its beginnings, the stock exchange has been subject to various corruption scandals since the fall of the New York Stock Exchange in 1929 until today. (Barros, Vásquez, Vásquez, & Ramón, 2019)..

In accordance with the above situation, some delegations have been organized, such as the World Securities Commission (IOSCO) and the International Organization for the Public Sector (INTOSAI), which no more than 17 years ago have issued different standards and policies to improve the management of the financial flow of companies, thus requiring accounting professionals who are increasingly trained and committed to the real needs of the labor market.

In the same vein, Cárdenas, Ruiz and Pozo (2021) define that "the accounting analysis of judicial processes is recognized as an emerging model of financial control, which emerges based on the need to explore cases of fraud in organizations from a systemic and critical perspective. These two elements are important within the framework of analysis, to the extent that when a process is systemic it involves all parts of the system; in this case, the organization to which the audit is applied.

Likewise, Alvarez (2020), clarifies that "forensic auditing is a technique that aims to participate in the investigation of fraud, conscious and voluntary acts in which legal regulations are circumvented". Based on the above, it can be inferred that the forensic technique contemplates the set of procedures or resources that are used in a given activity within organizations when financial terms are concerned, thus the internal control model acquires certain desirable skills in any company. Under this premise, the forensic audit are the procedures used by companies to obtain information and opinions before justice, in order to prevent fraud; also, to mitigate it and prosecute those responsible.

Starting from this point of view as an antecedent of Accounting, in the branch that will be focused now, is Auditing and as any field of study or object of research arises in response to a need or questioning that man makes himself or; circumstance of history that pushes such field to be founded and created. In this case, arriving in the thirties (30's), in the United States where a very dangerous mafia had been created around illegal activities such as the sale of liquor, a substance that at that time was prohibited by the government. Al Capone was the master head behind this organization, but, although it was an open secret, there was no legal evidence about these practices, but there was something that, if it could be refuted, his accounting, through auditing techniques and procedures it was possible to prove the frauds and embezzlement that he made to the national treasury (Galvis & Roa, 2008, pg. 16). Although from that moment on this practice did not develop much, it was demonstrated to accounting professionals that auditing techniques and procedures serve to support the authority.

Currently it is a duty to society as a whole, starting from the work as CPAs within public and private organizations, to ensure that they perform their activities within the framework of the law. Otherwise, these entities will go through investigations, interventions and imposition of fines, among other actions of the entities of control and surveillance of the State; but for the law to proceed it needs proof and evidence, it is there, where the knowledge of Public Accountants are put into practice to collaborate with the judicial processes, this does not determine the outcome of a case, however, help to solve it in the fairest way for all parties involved, thus safeguarding the interest of the Colombian State.

There is agreement among the authors stating that the forensic audit is aimed at investigating irregularities that occur within a particular economic agent, but the particularity of this specialty of auditing is that the irregularities investigated are punishable under the laws of the country in which the economic agent operates, so the results obtained in the course of the audit, ie, the report or opinion and its annexed supports that gives the Auditor, become a valuable resource for a judge to determine sentence on the accused(s).

The illicit acts of economic nature can be typified within the law and therefore be judged and thus find those who were involved in the facts, in order to help the judicial body and in the background to help society that any individual who flagellates the law receives the punishment he deserves for such act.

3.Method

For this research, a non-probabilistic or directed sample will be used, since this type of sampling does not rely on a statistical formula or mathematical processes, but on the judgment of the researcher, who will take into account the different characteristics of the research in order to establish the sample (Hernández, Fernández & Baptista 2010). Therefore, to constitute the sample of the population to which the data collection instrument, i.e., the survey, was applied. A total of one hundred (100) associates of the Colombian Association of Public Accountants were recognized, in order to have a more complete and reliable result about the information to be obtained.

Regarding the reliability of the instrument, McDaniel and Gates (1992) state that "it is the capacity of the same instrument to produce congruent results when applied a second time, in conditions as similar as possible" (p.302), for the present research the degree of reliability will be obtained through a pilot study that was applied to 10 public accountants from the city of Cúcuta taken from the population under study.

According to the design of the instruments presented, the survey was used for this research, which was applied to a sample of 100 public accountants in the city of Cúcuta, taken from the database of members of the Colombian Association of Public Accountants in the city of Cúcuta. Once the information was collected, it was processed, in this case by frequency distribution and graphical representations, according to Mason and Lind (1997), "frequency distribution is the grouping of data into categories that show the number of observations in each category". The information will be presented in bar graphs designed using Microsoft Excel.

3.1 Instruments of analysis

According to Cerda (1998), there are usually two types of data collection sources: primary and secondary. Primary sources are those in which information can be obtained directly, such as using an instrument called a survey, and secondary sources are understood as those that offer information, but not from the original source of the facts, but only refer to them, such as books, magazines and written

documents. For Bernal (2010) the survey is based on a questionnaire or set of questions that are prepared with the purpose of obtaining information from people.

Anastasi and Urbina (1998) state that validity "has to do with what the questionnaire measures and how well it does so" (p.113), validity can be examined from different perspectives, among which is content validity, according to Bernal (2010), content validity refers to the judgment on the degree to which the instrument represents the variable being measured, that is, the degree to which it represents the universe of the variable under study.

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Table 1. Operationalization of research variables

Specific Objective	Variable	Dimension	Indicator	items	Sources
compile the theoretical foundations of forensic auditing	Public accountants' perception of forensic audits	Studies on forensic auditing and historical events in forensic auditing	Determining facts that gave impetus to the specialty of forensic auditing	1	Internet texts
To characterize the knowledge of CPA professionals in the city of Cúcuta about the field of forensic auditing.	Public accountants' perception of forensic audits	Type of studies carried out by the respondent	Undergraduate diploma short course specialization master's degree Ph.	5	Survey Internet texts
identify the shortcomings in the field of forensic auditing in public accounting professionals.	Ability to carry out a proper forensic audit work.	absences of public accountancy professionals in research assignments	Experience in the field of forensic auditing		Survey
Determine which educational institutions in the city offer studies on forensic auditing.	Level of communication and dissemination of this new practice in the Cúcuta public accountants' guild	Institutions of higher education that offer academic modalities for further studies in Forensic Auditing	Universities technological institutions academic offerings presented by professional associations Educational offerings presented by governmental institutions		Internet Survey

Source: Own elaboration

4. Research results

The practice of Forensic Auditing by the professionals of Public Accounting requires that they have adequate knowledge in relation to auditing procedures, but not only that, but also to know how a judicial procedure is carried out while applying the legal standards in the treatment of evidence and evidence obtained in the development of the audit work.

Thus, it is evident that today there are no practicing Public Accountants in Cúcuta who have the necessary knowledge about Forensic Auditing, due to circumstances that were addressed and mentioned in the previous chapter, such as the fact that within the curriculum of the corresponding Public

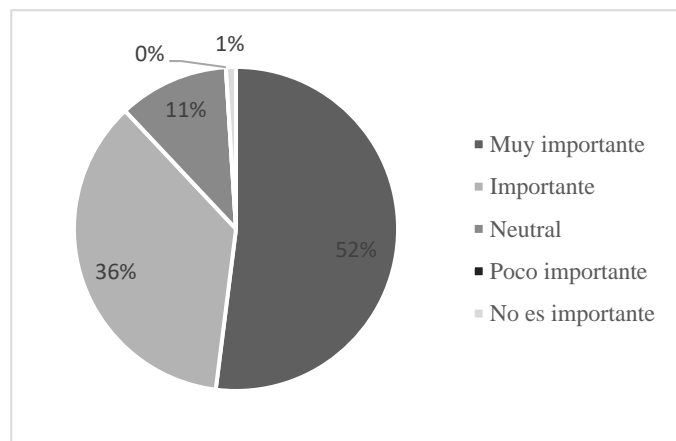
Accounting program studied by each of the respondents, there is no subject focused on Forensic Auditing.

Another factor that may cause this lack of knowledge among the professionals participating in the survey is the lack of dissemination and updating by higher education institutions in the field of Auditing and Control, from which Forensic Auditing is derived.

What can be affirmed is that firstly, public accounting professionals are not trained with the necessary knowledge to perform a forensic audit work to support a judicial process of financial and/or accounting type advanced by a national surveillance and control agency. However, it is possible to see a willingness on the part of the respondents to seek new knowledge and incorporate it in those competencies that they can offer to their clients.

More than three quarters (3/4) of the participants in the survey considered that Forensic Auditing is a subject that should be included in the knowledge of Public Accountants in the city of Cúcuta. However, 11% of the respondents neither approved nor denied that a public accountant should study forensic auditing; however, a small percentage denied that such specialty of auditing was relevant to Cúcuta's public accountants.

Figure 1. Is Forensic Auditing important?



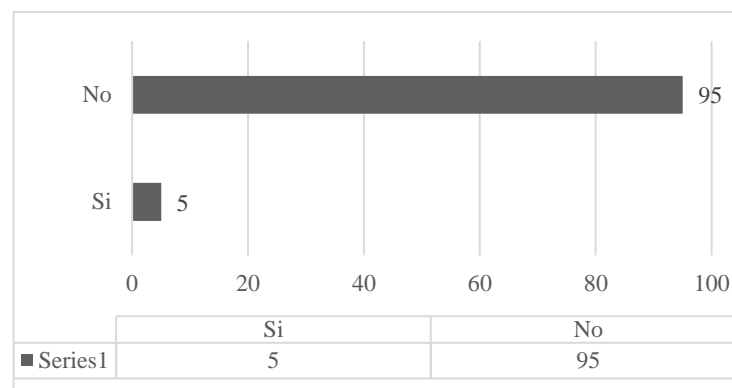
Source: *Own elaboration.*

Almost all of the professionals surveyed denied the fact that they had ever worked as a forensic auditor for a governmental control and oversight entity. Annexing this fact to the results obtained in the previous points, by not having professional accountants with the necessary skills to perform as a Forensic Auditor, government entities do not seek such professionals in the city of Cúcuta. Another event that is perceived among the respondents is that they think that auditing is only for the private sector, i.e., for those owners who request this work in order to maintain control and transparency over the operations of their company.

Therefore, it is not associated that the product of an audit assignment, as it is called by the ISAs, is of useful function for a judicial process or an administrative process carried out by a government entity against a third party. On the other hand, a small number of respondents claimed to have performed such work for a government entity, one of them is a current official of a national surveillance and control entity; he stated that he has performed expert work due to his connection to such company, and this corresponds to processes that are opened to individuals either legal or natural persons who fail to comply with their responsibilities. When such process reaches judicial instances, he must serve as an expert of the process that is being carried out, and his testimony and technical assistance are support for the sentence that the judge executes.

With the testimony of the respondent, it is possible to observe another fact that is occurring, and that is that the entities of Surveillance and Control of the Government do not seek external trained personnel to assist in a judicial process against a taxpayer who has defrauded, evaded or stolen from the national coffers; but instead they make use of the same officials who are part of the entity. This promotes that within the guild of Public Accountants the Forensic Audit is not associated with external professionals to an entity of Surveillance and Control, but it is thought that this work is only exercised by officials of the public sector.

Figure 2. Have you worked as a forensic auditor?



Source: *Own elaboration.*

Among the respondents, it can be seen that most of them are not professionally associated with people who work as Forensic Auditors. However, a small number of the professionals participating in this survey mentioned that they know colleagues who have worked as either forensic experts or forensic auditors.

Do you know colleagues who work as Forensic Expert or Auditor?

Source: *Own elaboration.*

Therefore, it can be noted that those colleagues who practice as Forensic Auditors, are very few known or their services are little required in the city, also this knowledge about this type of professionals may be due to the fact that these Public Accountants practice Forensic Auditing outside the city of Cúcuta.

At the same time, this result is broken down by the fact that forensic experts or auditors are only associated with those officials who are linked to a public sector company, who often do not comment on the cases or processes they are advancing, or the positions they hold within these institutions, due to confidentiality.

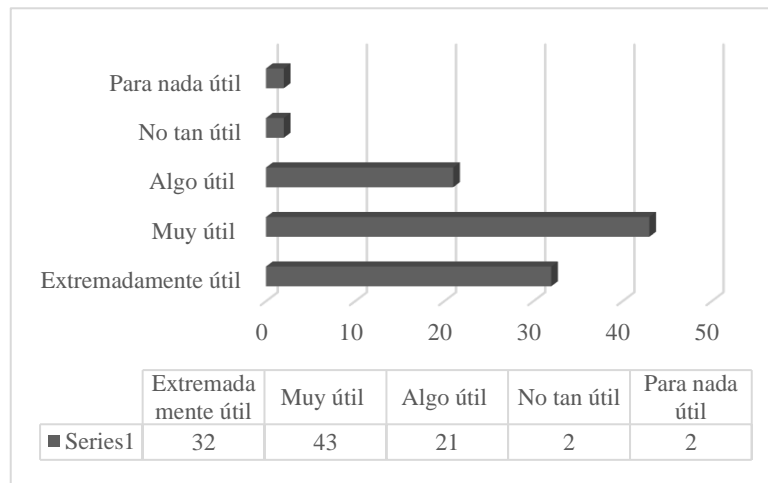
It should not be overlooked the fact Meet Little known Not known that this specialty of auditing has been little publicized among professionals; and therefore it is very rare to hear that a Cúcuta Public Accountancy professional practices or performs such work in the city.

With which we can currently appreciate that, although there are professionals related to Forensic Auditors, or Public Accounting professionals capable of performing a Forensic Audit work; these associations remain in closed links between Public Accountants; thus, there are no spaces generated in

the professional environment for imparting new knowledge by qualified professionals in the city, who are equipped with updated competencies in new knowledge of accounting science.

The Public Accounting professionals who participated in this research assured that it is very useful to deepen their knowledge in the area of Auditing, more specifically in the Forensic specialty. However, some respondents believe that studying forensic auditing is of little or no use to the profession.

Figure 3. Is academic training in Forensic Auditing useful?



Source: *Own elaboration.*

The latter situation may be due to the fact that the Public Accountants surveyed believe it is more important to focus on other areas of accounting such as tax, financial, nominal, international standards, among others. In turn, this thought is linked to the association that studies on Forensic Auditing are only for professionals of Public Accounting who are officials of governmental control and surveillance entities.

On the other hand, a good number of Public Accountants show a favorable perception about Forensic Auditing and also approve that it be incorporated within the knowledge of practicing professionals, this reflects that for Cúcuta's Public Accountants it is useful to have such specialty of Auditing within their professional practice, since in this way they offer government entities services that are of great help in the resolution of a judicial lawsuit that affects the State's coffers.

Although Public Accountants were previously unaware of Forensic Auditing, it could be noted at the time of the application of the information gathering instrument that the respondents are open to new areas of accounting in the city because this means new job opportunities not only for the present generations of practicing Public Accountants but for those to come, so this specialty of Auditing is extremely useful for professional practice as stated by most of the respondents.

The purpose of this question is to find out which postgraduate or extracurricular study modality the Public Accounting graduate who is currently working in the city of Cúcuta would choose to deepen his or her knowledge in Forensic Auditing. The results obtained show that with forty-four percent (44%) the diploma is the preferred option by the respondents, followed by the short course with thirty-seven percent (37%), then the specialization with sixteen percent (16%), followed by three percent (3%) representing the master's degree, with the last option being the doctorate, which was not chosen by any of the professionals surveyed.

Table 3. What type of studies would you carry out on Forensic Auditing?

Short course	
Diploma	
Specialization	
Master's Degree	
PhD	0

Source: *Own elaboration.*

First of all, it should be mentioned that in the city of Cúcuta the only institution of higher education that offers a postgraduate study in relation to Forensic Auditing is the University Foundation of the Andean Area, which currently has an academic offer on Tax Audit and Forensic Auditing in the form of specialization, which provides for a time of 2 semesters, the course of these studies would be conducted completely virtually, through the platform provided by the university foundation.

This scenario described above represents an academic opportunity for higher educational institutions in Cúcuta, since there is little offer on modalities of studies of Forensic Auditing, which favors the opening of academic offers around this specialty of Auditing, knowing that the professionals of Public Accounting are more prepared to the diploma courses.

Likewise, it can be concluded that what produces the predilection of the professionals of Public Accounting towards the academic modality in postgraduate diploma, is based on the fact that most of the respondents practice the profession in a liberal or independent way, without being linked to a private or public entity with a fixed or indefinite contract, which could sponsor their studies or academic updates relevant to the professional practice. This suggests that, in many cases, those postgraduate or extracurricular studies that appear in the CPAs' resumes have been financed by their own resources. Therefore, the diploma and the short course are an accessible academic option, both financially and in terms of the time they have available to invest in furthering their studies on Forensic Auditing.

Discussion

The professionals of the city showed to be open to the incorporation of new topics of accounting science within the Public Accounting programs that are present in Cúcuta. Although there are deficiencies in the knowledge of Forensic Auditing that Cúcuta's Public Accounting professionals have, there is a great willingness on their part to participate in academic spaces that address Forensic Auditing.

However, one element that influences the decision of a professional accountant to enroll in a postgraduate program is the economic factor. Due to the fact that a good percentage of Public Accountants practice their profession in a liberal or independent manner, that is, they are not bound by a fixed-term or indefinite labor contract to a private or public entity, which may sponsor the professional's development. Therefore, the studies carried out by the Public Accountant are financed with their own resources.

Thus, it is advisable for those higher education institutions wishing to open academic offerings in Forensic Auditing, to offer affordable prices to those interested in studying this specialty of Auditing.

Therefore, the governmental control and surveillance entities that operate in Cúcuta, such as the Attorney General's Office, the National Tax and Customs Directorate (DIAN), the Comptroller General's Office, the Attorney General's Office and other entities should provide transparent job opportunities for professionals in Public Accounting to help with their knowledge, skills and abilities in Auditing to a correct resolution of a judicial or administrative process that is made to an individual or a public or private company in the city.

Likewise, the Financial Information and Analysis Unit (UIAF), should open spaces in which Public Accountancy professionals are trained on the Money Laundering and Terrorism Financing Risk Management System, or as it is also known, the Money Laundering and Terrorism Financing Risk Management System (SARLAFT), so that Public Accountants know a method to detect illicit activities within the companies to which they provide their services.

6. Conclusions

At the local level, there is very little or scarce dissemination and use of this professional in the city of San José de Cúcuta, which in turn means that the practice of Forensic Auditing is rarely mentioned within the professional circles of Public Accountants, which means that the number of professionals practicing Public Accounting in Cúcuta who are familiar with Forensic Auditing is limited.

The development of this research counted with the participation of various professionals of Public Accounting who had different characteristics, from age, gender to the institution of higher education by which they graduated as Public Accountant. Through the results achieved a complete vision of the perception that the professionals of Public Accounting of the city of Cúcuta have about Forensic Auditing.

The participation of the professionals of Public Accounting of the city of Cúcuta in the judicial branch is more notorious at the municipal level. Thus demonstrating to both present and future generations of Public Accountants that Forensic Auditing is a useful tool for the detection of fraud, misappropriation of financial statements, evasion, bribery, embezzlement, and other financial and corporate crimes; this in turn helps to mitigate corruption, a social phenomenon harmful to the economic and cultural development of the city, which is not only present in public sector entities but also in those private entities.

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Appendix A. An example appendix

Authors including an appendix section should do so after References section. Multiple appendices should all have headings in the style used above. They will automatically be ordered A, B, C etc.

A.1. Example of a sub-heading within an appendix

There is also the option to include a subheading within the Appendix if you wish.

Makalenin Türkçe başlığı buraya yazılır....

Özet

Türkçe özet.

Anahtar sözcükler: anahtar sözcükler1; anahtar sözcükler2; anahtar sözcükler3

AUTHOR BIODATA

Insert here author biodata.