



Characterization Of Professionals In Forensic Auditing In The City Of Cúcuta Norte De Santander

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Abstract

The profession of Public Accountant is one of the professions with more responsibilities on the part of those who exercise it, due to the magnitude of the effects that a bad practice of its exercise can cause in both public and private organizations. Auditing is the branch of accounting that allows exercising control over the operations carried out by the company and can be a previous 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, Perception, Fraud, Public Accountant, Corruption, Judicial Process.*

1. Introduction

With issues such as corruption and money laundering, as well as tax evasion within private and public companies, being incorporated at the national level, it is necessary to analyze whether the accounting professionals who work in the city of Cúcuta are prepared and have the necessary skills for the new field that is emerging in accounting auditing, called "Forensic Auditing". Forensic auditing is a new field of auditing, which together with law and other different specialties and techniques, incorporates a more

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structured type of auditing that goes into the monitoring of operations and transactions that produced the flagellation of the law and that in turn had repercussions against society and the State's coffers.

The development of this topic will raise awareness of both the career and the students who compose it, about the new field of Auditing that is emerging within the labor area of the professionals of Public Accounting, and will also provide research background about Forensic Auditing.

It is a great opportunity to identify the needs of the economic sector of the city of Cúcuta, the role that the Public Accountant must fulfill within the social sphere as agents of society and, in the same way, to know how qualified are the professionals of Public Accounting and to put into practice the knowledge acquired during the course of the career. Starting from the birth of auditing around the world, in Colombia and in the city of Cúcuta, it was possible to determine the knowledge that the professionals of Public Accounting in the aforementioned city have, in order to know what are those deficiencies they have about the subject matter of this research, thus finding which educational institutions in Cúcuta offer within their curricula the subject matter of forensic auditing.

As stated by Méndez Álvarez (2009), "*the research carried out must take into account the knowledge previously built as it is part of an already existing theoretical structure*"; therefore, it is necessary to take into account the previous research carried out on the topic to be addressed in the present research to be carried out.

Due to the above, it is necessary to know how aware are the professionals of Public Accounting in the city of Cúcuta about this branch of Auditing and professional field of action; likewise, if the local institutions offer this type of professionals the possibility of specializing in this emerging branch of Auditing.

1.1 Research hypothesis

How can the academic and practical level of public accounting professionals' knowledge of forensic auditing be evaluated?

2. Documentary research

2.1 Value, technology and communications theory

As stated by Ricardo (1821), quoting Adam Smith, known as the father of modern economics, "*The real price of anything, what it really costs the man who wishes to acquire it, is the pains and toils which its acquisition involves.*" (Ricardo, 1821). So within this research this theory will be found because any activity performed or not performed by CPA professionals in the city of Cúcuta has a value that is recognized by the organizations for which they work, therefore, it is good to evaluate if this action mentioned above is fairly remunerated by public and private organizations in the country, and if this fact influences the desire of CPAs to develop their knowledge in new fields that are developed within the profession.

Anaya, Rodríguez, Hernández (2012), state that "the mediating potential of ict is only updated, only becomes effective, when these technologies are used ... to plan, regulate and guide their own and other people's activities", this shows that through the use of technologies and their applications it is possible to mediate and shorten distances that arise in the development of research, being considered of useful help for the production of knowledge that will be obtained as a result of the research. Likewise, it

provides new methodologies and procedures for the analysis, processing and conclusion of the information in the research exercise, being considered as a tool that nowadays is applied by the different professionals of public accounting and necessary for the audit process.

Maricela Ramirez, a research professor at the Universidad del Valle, together with Johana Reina, a Public Accountant and graduate of the Universidad de Boyaca, produced a complete article in the journal *Cuadernos de Administración* of the Universidad del Valle on forensic auditing, its methodology and development. This document served as a theoretical basis since it exposes in an understandable and clear way the phases through which the Forensic Audit takes place for the detection of fraud cases. In principle, as Ramirez and Reina quote, "Forensic accounting is responsible for detecting signs and unearthing evidence of corporate fraud or acts of corruption in private or public entities, by reviewing the accounting books, balance sheets and invoices of a company" (Saccani, 2010). This practice, together with legal procedures, helps in the development of judicial cases, resulting in evidentiary material that helps in the resolution of a sentence. Likewise, the convergence of international assurance standards provides a clear and concise route for the auditor to proceed in the engagements he has been awarded, so that Colombia has a complete system of international understanding in auditing matters.

It should be clear that forensic auditing does not only operate under the international auditing standards issued by the International Federation of Accountants, but also works together with the Civil Procedure Code, the Criminal Code, among others that serve as legal support to this practice.

Based on the above, the Forensic Audit is configured in three phases, each of which has a specific purpose in the development of any work. First, planning, in this phase the auditor must enter the case in a professionally skeptical manner, knowing the business in depth, the sector in which it operates and the internal or external circumstances that can produce a case of fraud or error that incurs a criminal offense. The elaboration and development of the forensic audit program, will be the second phase in which to proceed, which begins with a typification of the case in question in which it is working, proceeding to obtain evidence about this, continuing with a chain of custody about the evidence and evidence obtained, continuing to evaluate such evidence obtained and thus develop a forensic audit report, as a third phase is the report, which is presented as expert evidence for the trial in which the auditor collaborates.

2.1.1 National Competitiveness Report - Corruption Chapter. The Private Competitiveness Council prepares annually the National Competitiveness Report, which, in a chapter called Corruption, gives specific concepts about relevant cases at national level regarding corruption, bribery, clientelism among other white collar practices that are present both in the public and private sectors, shows the different indicators issued by different rating institutions at international level that are compared with other countries in Latin America, Asia, Europe, among others. At the same time, it publishes a general opinion of society and its culture regarding fraudulent practices that are present in the Colombian environment. The Council makes clear that "this behavior depletes the capacity of the State to provide public goods and weakens the confidence of citizens in institutions" (National Competitiveness Report, 2018), referring to behavior speaks about the criminal acts on which the report focuses.

2.1.2 Money laundering. This theory states that money laundering influences the economic and social development of a given territory. As Ramos (2012) considers "...money laundering or money or money laundering as it is known internationally questions not only the foundations of the socioeconomic order, but also the importance that economic stability has on the social and public order..." (pg. 24).

This basis was incorporated to the present research because the professionals of Public Accounting practicing within the Colombian territory perform a profession of social purpose, i.e., their work and the effects of this has an impact on society. Therefore, it is necessary for Public Accountants to carry out their work in a transparent manner without supporting illicit acts that harm the social and economic development of a given territory, which may affect the quality of life of the people who are part of that community.

The purpose of the Forensic Audit is to detect those illicit acts that may be present within both public and private companies. The following are some of the most notable ones.

Fraud: this misappropriation of financial resources of third parties is motivated by three factors as mentioned by Marquez (2019), referring to the Fraud Triangle identified by Donald Cressey in 1961, who alludes to the opportunity, incentive, and rationalization as justifications for a person with high morals to commit such a crime. (pg. 32).

2. Money laundering: is a practice by means of which illegal groups or criminal organizations seek to give the appearance of legality to resources obtained from illicit practices. With the purpose of not raising suspicions to the pertinent control and surveillance authorities and even to be able to obtain profits from these monies.

3. Financing of terrorism: are those funds, resources or goods that sponsor the realization of violent acts with political, religious or ideological motives.

Information and Financial Analysis Unit. Law 526 of 1999 created the country's financial intelligence body, the Financial Information and Analysis Unit (UAIF), with the purpose of preventing and detecting money laundering and terrorist financing, two illicit acts investigated by the Forensic Audit.

This State entity is attached to the Ministry of Finance and Public Credit, and its function is to centralize and systematize the financial and economic information of the country's taxpayers in order to analyze it to detect or find out whether criminal acts are being committed or illicit acts are being financed through these activities.

Through this governmental agency, tax, financial and corporate investigations conducted by other judicial entities of the State are grouped in order to provide a technical service in financial matters to apply technological procedures and documentary analysis to provide clarity to the investigated facts in question.

3. Method

The purpose of this research is to analyze the perception of Public Accounting professionals, who practice the profession in the city of San José de Cúcuta, capital of the department of Norte de Santander in Colombia, on Forensic Auditing. Focusing the professionals to be surveyed through the Colombian College of Public Accountants of Norte de Santander, which is located in the city of Cúcuta. Obtaining in this way a broader picture about the impression that Public Accountants have about Forensic Auditing. Applying the descriptive methodology to expose those results achieved by applying the information gathering instrument, i.e., the survey. Getting to know how widespread and noticed is the Forensic Audit among Cúcuta's accountants. Thus determining whether the Forensic Auditor is requested or required, and likewise whether higher education institutions have created academic offerings around this specialty of auditing.

The appropriate method for the present research and that can be fully developed with the topic to be investigated, is the descriptive method since Méndez (2011), mentions that "in the descriptive study, characteristics of the research universe are identified, forms of behavior and attitudes of the total research population are pointed out, concrete behaviors are established and the association between research variables is discovered and verified" (Méndez, 2011). This method clearly defines what we want to achieve through this research, since, with the result of it, we want to find the perception that the Public Accounting professionals of the city of Cúcuta have about Forensic Auditing, thus indicating the attitude they have towards this field of auditing.

In order to analyze the perception of the largest possible number of Public Accounting graduates in the city of Cúcuta, graduates of different Higher Education Institutions certified by the Colombian Ministry of Education, the population was focused on associations of Public Accountants in the city of Cúcuta, being the Colombian Association of Public Accountants the only one existing in the city.

Therefore, the population will be taken as the 230 associates of the Colombian Association of Public Accountants in the city of Cúcuta.

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.

Once the information was collected, it was processed, in this case by frequency distribution and graphic 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.

The survey, as a data collection instrument, allows researchers to interact with the source of information and obtain answers about the object of study presented in the current work. Therefore, the results achieved in the application of the data collection instrument showed, in the first instance, a real panorama of the knowledge possessed by the professionals of Public Accounting in the city of Cúcuta.

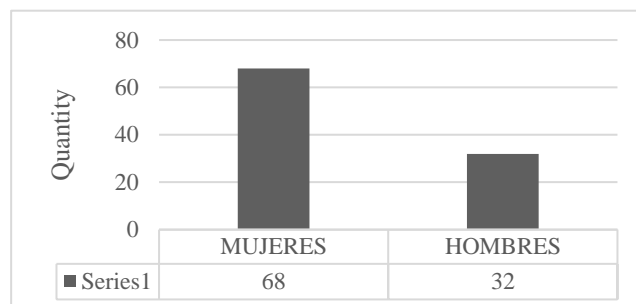
The Colombian Association of Public Accountants of Cúcuta allowed the application of the constructed survey to some of its affiliates (See Annex 1). The characteristics of the group of professionals who took part in the survey activity are described below.

4. Research results

The main results of the research are described below: of the Public Accounting professionals belonging to the Colombian Association of Public Accountants, 68% are female and their male counterpart is 32%, demonstrating that women have opened a greater field of participation within this group of professionals since in the past it was predominantly male; also this occurrence may be linked to the greater possibility

that Colombian society has had in recent years to join institutions of higher education and to be able to complete their studies.

Figure 1. Gender of surveyed professionals



Source: *Own elaboration.*

When this research was carried out in the city of Cúcuta, the Universidad Francisco de Paula Santander has been in operation longer than other institutions that currently exist, so 58% of respondents are graduates of this institution, however, within the Colombian College are linked graduates of other academic institutions, such as the Universidad Libre with 16%, the Universidad de Pamplona with 7%, the Fundación Universitaria de San Martín and the Universidad de Santander each represent 2%; Corporación Universitaria Minuto de Dios (UNIMINUTO), Universidad de los Andes-Venezuela, Universidad Nacional, Universidad Antonio Nariño, Universidad Cooperativa de Colombia and Universidad de Cartagena each with 1%.

However, 9% of the professionals surveyed refrained from mentioning the university from which they graduated. In this way, it was possible to count on the participation of graduates from different educational institutions and thus obtain data that showed a more complete vision of the object of the research. In addition, we were able to discover information about public accounting programs other than the local ones.

Table 1. Institution from which the forensic auditors graduated.

San Martín University Foundation	
Francisco De Paula Santander University	58
Minuto De Dios University Corporation	1
University Of Pamplona	
Universidad De Los Andes-Venezuela	1
Santander University	
Free University	
National University	1
Antonio Nariño University	1
Universidad Cooperativa De Colombia	1
University In Cartagena	1

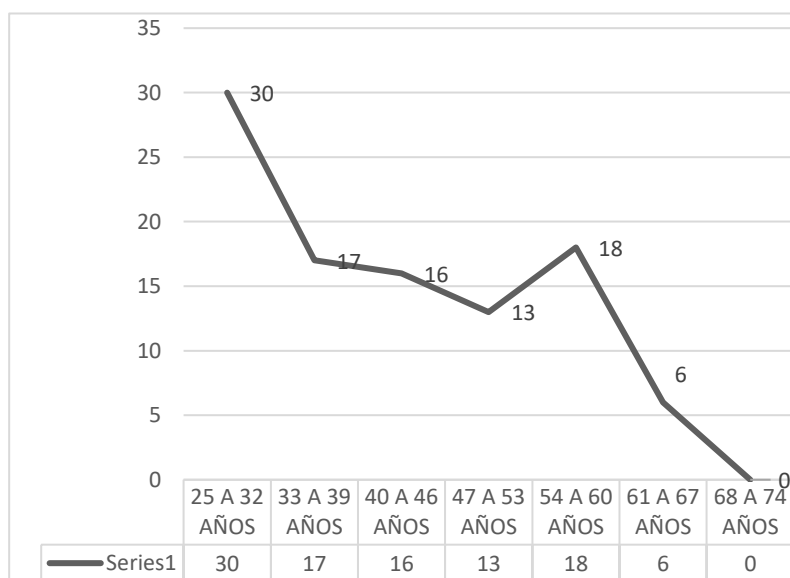
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Source: *Own elaboration.*

In order to group the ages of the respondents, ranges were used in which all of them were collected. At the head of the respondents are the professionals who are between 25 to 32 years old with 30%, in second place are those Public Accountants who are between 54 to 60 years old, followed by the respondents who are between 33 to 39 years old, after them are the professionals who are between 40 to 46 years old; continued by the professionals who have an age range between 47 to 53 years old, and the last group is comprised by those professionals of Public Accounting who have an age range between 61 to 62 years old.

On the other hand, a significant number of recent graduates were found to be linked to this association of CPAs, thus proving that the new generations of CPAs are trying to keep themselves updated in accounting, financial and tax matters, among others.

Figure 2. Respondents' ages



Source: *Own elaboration.*

4.1 Analysis of the knowledge in Forensic Auditing of Public Accountancy professionals through the results obtained in the application of the survey to the affiliates of the Colombian Association of Public Accountants.

Having shown the characteristics of the professionals surveyed, we present the products achieved through each of the questions that were found in the information gathering instrument. The first purpose of this chapter was to contemplate the level of knowledge that the respondents have about Forensic Auditing, their remembrance of this specialty in their university days, and whether they know about this type of Auditing.

First, we wanted to know how long each of the participants has been working as a public accountant, and it was found that a good part of the respondents have been working in the profession for more than 20 years; on the other hand, a good number of them also have at least 1 year of experience, that is, they are recent graduates from a higher education institution, while a smaller number have between 10 to 20

years, and a minority have been working for between 5 to 10 years. This shows that, in a large part of the surveyed population, the knowledge acquired in the course of the university career of the higher education institution from which they graduated has been put into practice in the socioeconomic environment of the city of Cúcuta for several years, providing adequate experience.

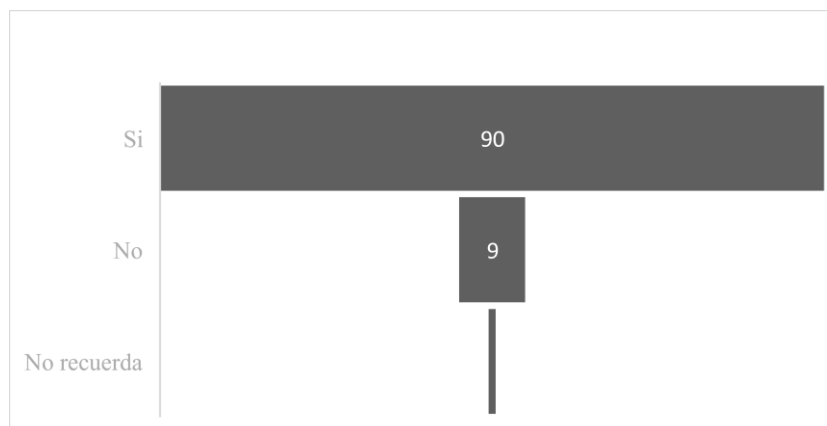
Table 2. Respondents' years of experience

Between 1 and 5 years
Between 5 and 10 years
Between 10 and 20 years
More than 20 years

Source: *Own elaboration.*

This question was formulated with the objective of determining whether the Audit course is included in the curricula of the Public Accounting programs of the different higher education institutions. The results show that a large number of students remember having taken such a class during their university studies; however, a small number of students cannot recall having taken such a class during their university studies.

Figure 3. Do you study a subject called auditing or a simile?



Source: *Own elaboration.*

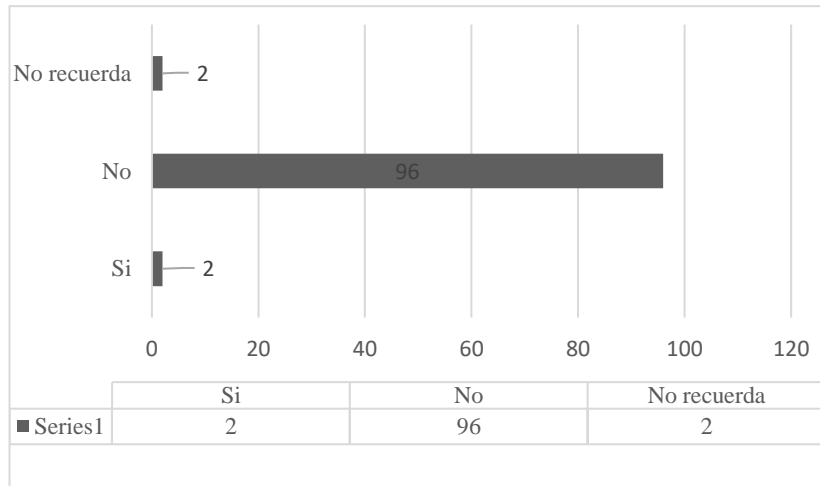
In this way it is interpreted that the area of Auditing is known by the professionals of Public Accounting and that in turn is part of the services that the Accountant offers to companies in the public and private sector. In other words, Public Accountancy professionals are trained with the necessary theory to carry out the audit work required by a person who wishes to determine the reliability and transparency of the commercial operations that occur within a government entity or a private sector company.

So, according to what was addressed in the first chapter of this research, Cúcuta's public accountants have mastered the principles of auditing that are the basis for any forensic audit assignment. Therefore, they know those procedures and techniques required to carry out an audit work commissioned by a client.

Knowing that the surveyed population is familiar with the area of auditing, this question was asked in order to understand in detail whether the specialty of forensic auditing is considered within the curricula of public accounting programs and whether this subject had been shared with the respondents in their student days. It was observed that almost all the respondents did not have the Forensic Auditing course during their university career. However, two of the respondents affirmed that there was a subject focused

on Forensic Auditing in the curriculum throughout their university careers, evaluating these exceptions, the respondents are graduates of higher education institutions that are not located in Cúcuta.

Figure 4. Did you take a course called Foresne Audit?



Source: *Own elaboration.*

First, this shows that higher education institutions in the city of Cúcuta have not sought to incorporate new subjects within the curriculum to offer a more competent professional to the productive and commercial sector of the city, then it can be assumed that in higher education institutions in Cúcuta that offer undergraduate studies of Public Accountant, have not added within their curricula a subject that aims to study the study of Forensic Auditing, techniques and procedures. Secondly, that professional of Public Accounting graduate who wants to develop in the area of Forensic Auditing should deepen their studies in a complementary way through postgraduate modalities that empower them with the appropriate knowledge and titles to carry out a work of Forensic Auditing.

Therefore, taking into account only what was learned in the course of the university career of the respondents, it can be deduced that a large part of the population does not have the necessary knowledge about Forensic Auditing, and much less has the skills to perform an audit work that is helpful to any judicial entity that advances an investigative process of a financial or accounting nature against any person.

Although the vast majority, if not all of the respondents know little about Forensic Auditing, they show through their responses, an approval for incorporating within the curricula of the Public Accounting programs a subject oriented to the study and teaching of this specialty of auditing. However, a small number of respondents opted for a neutral position on this question and 1% took a negative position on the incorporation of a subject called Forensic Auditing.

Table 3. Do you think a Forensic Auditing subject is necessary?

Totally agree
Agreed
Neither agree nor disagree

Disagree	0
Strongly disagree	1

Source: *Own elaboration.*

This shows the interest of the Public Accounting graduates in the city of Cúcuta to deepen their knowledge in emerging areas of Auditing; and not only to survive in the working world with what they have obtained in their university studies, but also to update themselves according to the progress of accounting science.

The relevance expressed by those surveyed for new subjects to be included in the curricula is considerable, since it will benefit future generations of public accountants who will work in the professional field, and at the same time it shows the concern of professionals about the competence and suitability of recent graduates of public accounting programs.

Although the Public Accounting professionals who participated in this survey knew little about Forensic Auditing, they recognize that this specialty should be seen in university environments, since it is a new field of work in which both present and future generations of Public Accounting graduates and graduates can be incorporated.

Discussion

More than half of the professionals do not know or do not know what the term Forensic Auditing refers to, however, a good percentage of the population claims to know what Forensic Auditing means. According to what was shown in the previous questions, this trend may be related to the fact that there is no subject focused on Forensic Auditing in the curricula of Public Accounting programs.

Even without knowing in depth what Forensic Auditing is about, or how such a work should be carried out, the respondents, according to the above results, approve that such a specialty of auditing be included in the curricula. With the above, we can deduce the intention of the professionals to deepen in those new aspects of the accounting sciences that are unknown to them.

The results of this question show a concordance with the trend that has been obtained in the previous questions, the lack of knowledge is scarce or nonexistent among professionals in the area of Forensic Auditing, this is due to the lack of dissemination and generation of spaces where the teaching of this specialty of Auditing is promoted.

In spite of this, five (5) respondents emerged from the population who state, in their opinion, that they have a high level of knowledge about Forensic Auditing, showing that this specialty of auditing is not completely silenced among the community of Public Accounting professionals,

Overall, it can be deduced that the abnormality among the respondents is due to postgraduate studies that professionals related to the subject in question have advanced; or it has been related to professionals who have executed such work. This shows that forensic auditing is a practice little commented or encouraged in the professional environment of public accountants.

However, there is another fact that is occurring, and that is that on the part of the public control and surveillance entities, there is not a premise of search or demand for professionals for purposes such as

auditing in an expert manner and in order to assist the judicial entities of the government in legal processes that are advanced to persons who have committed punishable acts of financial and / or accounting nature.

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.

Many professionals do not know what Forensic Auditing is, many others did not know that this specialty of auditing existed. It was found that in a large number of curricula or study plans that Public Accountants studied, there was no subject that had the objective of studying the subject of Forensic Auditing. In addition, among the higher education institutions that are in force in Cúcuta, only one of these entities has an academic offer in the specialization modality for professionals who wish to deepen their knowledge about Forensic Auditing.

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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.