

ACCOUNTING EXPERTISE IN THE REPUBLIC OF MOLDOVA: OPERATIONAL CHALLENGES AND DIRECTIONS FOR IMPROVEMENT

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Abstract

This article examines the practice of accounting expertise from the perspective of methodological quality and proposes measures to increase the reliability and comparability of the conclusions drawn by experts. The research methodology combines a systematic documentary analysis of the regulatory and professional framework, a comparative analysis of regulations and practices in the Republic of Moldova and Romania, and a case study of an accounting expertise report used to map the standard report structure. The results highlight the main operational challenges: imprecise definition of the accounting expert's tasks, incomplete or delayed documentation, inconsistency of procedures between experts, absence of a materiality threshold adapted to the specific nature of the expertise, risks to independence, lack of technical review, and limited use of digital solutions. To solve these problems, the paper suggests standardizing the accounting expertise process, setting a materiality threshold, and, where it makes sense, making technical reviews a formal part of quality assurance, without limiting professional judgment. Complementary to this, it is recommended that the process be digitized through electronic registers of expert reports, secure data exchange mechanisms, and activity logging, measures designed to reduce subjective variability, increase traceability, and align accounting expertise with European quality standards. In this way, accounting expertise consolidates its evidentiary role in an increasingly complex judicial and fiscal environment.

Keywords: *accounting expertise, regulatory framework, procedural standardization, methodological quality, digitalization*

Classification JEL: *M41, M42, M49, K34*

1. Introduction and context of the study

Accounting expertise is an essential probatory tool, representing an investigative approach carried out by an independent professional on economic and financial facts and processes, with the aim of formulating reasoned conclusions with probative or advisory value. Situated at the intersection of accounting, taxation, and law, forensic accounting has a direct impact on the resolution of cases, as its conclusions are used as evidence in court and by other judicial or extrajudicial beneficiaries. Therefore, expertise is an important, but not absolute, means of evidence, providing the criminal investigation body or court with an authoritative, professional opinion and guidance for magistrates in reaching a decision.

The specialized literature highlights several defining features of accounting expertise, which clarify both its scope and its evidentiary role. According to researcher Grumeza D. (2015), accounting expertise is characterized by the following essential features:

- its purpose is to examine facts and situations of an economic, financial, managerial, and patrimonial nature;
- it is exercised over the activity of an economic agent, for the issues and objectives established by the judicial body or legal entity requesting the expertise;
- analyzes the facts based on information provided by economic records and related material evidence (supporting documents, registers, financial statements, etc.);
- interprets the data in relation to the legislation and regulations applicable to the field under investigation, formulating opinions on the issues under analysis;

- formulate conclusions based on the findings, which serve either as evidence for the judicial body that ordered the expertise or as support for the decisions of the legal entity that requested it;
- investigates the causes of deviations from economic and financial norms, clarifies the economic and financial relationships between the parties to the dispute, describes the actual situation of the economic agent in relation to the applicable regulatory framework, and contributes to establishing causal links and responsibility. (Grumeza D., 2015).

The relevance of this topic is determined by the dynamics of the contemporary economic environment, marked by sophisticated transactions, digitization, and the internationalization of business relations. These developments generate cases with complex tax and legal implications, which requires moving beyond traditional approaches and adapting accounting expertise practices to current technical and procedural requirements.

In addition to researchers from the Republic of Moldova (Rusanovschi L., Bodi D., Grumeza D., Gurin V., etc.), who have examined the regulatory framework and practical difficulties of accounting expertise at the local level, international literature offers extensive and complementary perspectives on the field. Authors such as Carmen E. Anton, L. Cosacescu, A. Khametova, H. Silverstone, and others analyze critical issues such as the credibility of evidence, ethical rigor, and methodological risks in complex cases. The corroboration of these perspectives underpins the purpose of the research: to develop a standardized operational model for forensic accounting in the Republic of Moldova. The study answers essential questions about current practical vulnerabilities, the impact of quality control, and the role of digitization in securing missions.

From a methodological point of view, the study is based on a combination of qualitative methods. In the first stage, a documentary analysis of the regulatory and professional framework applicable to accounting expertise in the Republic of Moldova and Romania was carried out, with an emphasis on organizational and methodological acts (laws, professional standards, methodologies, codes of ethics). In the second stage, a comparative analysis of the two systems was carried out in order to identify the convergences and divergences relevant to the configuration of an operational model. In parallel, the case study method was used, through a detailed examination of a recent forensic accounting report from the Republic of Moldova, in an anonymized version, used to reconstruct a standard report structure.

The approach is complemented by a critical analysis of the doctrinal opinions formulated by authors such as Grumeza, Gurin, Rusanovschi, and Bodi, as well as their correlation with Romanian normative and professional experience, reflected in Professional Standard No. 35 and in the CECCAR specialized literature. Overall, the article aims to diagnose existing dysfunctions and formulate practical proposals for procedural standardization and strengthening the quality of accounting expertise in the Republic of Moldova.

2. Paper body

In the Republic of Moldova, forensic accounting is based on Law No. 68/2016 on forensic expertise and the status of forensic experts, Methodology COD MT13(13.01), Accounting Law No. 287/2017, the Tax Code, and Audit Law No. 271/2017. However, a specialist analysis (Gaur A., Grumeza D., 2014) shows that these regulations only indirectly address accounting expertise, with a fragmented framework and no single professional standard, especially for extrajudicial expertise.

In Romania, in addition to procedural codes and Accounting Law No. 82/1991, accounting expertise is regulated by Ordinance No. 65/1994, Professional Standard No. 35 "Accounting Expertise," Norms No. 1044/2010 on improving judicial accounting expertise, and Ordinance No. 2/2000, which constitute a more coherent framework with explicit procedures and methodological standards for judicial and extrajudicial accounting expertise. To highlight these particularities and differences from the Romanian model, Table No. 1 systematizes, in a comparative manner, the main normative acts relevant to accounting expertise.

Therefore, a comparative analysis of the two systems highlights not only differences in form, but also fundamental differences in the depth of regulation. While Romanian legislation

comprehensively covers the technological flow of expertise, Moldovan legislation is based on legislative connections that require corroborated interpretation, which is often difficult.

Table no. 1 Main legal acts for accounting expertise in the Republic of Moldova vs Romania

Republic of Moldova	Romania
<ol style="list-style-type: none"> 1. Law No. 68 of 14.04.2016 on judicial expertise and the status of judicial experts 2. Standard methodology for conducting judicial-accounting expertise. CODE MT13(13.01) 3. Tax Code No. 1163 of April 24, 1997 4. Law on Accounting and Financial Reporting No. 287/2017 5. Law on Auditing Financial Statements No. 271 of December 15, 2017 	<ol style="list-style-type: none"> 1. Ordinance No. 65/1994 of August 19, 1994, on the organization of accounting expertise and certified accountants, as amended 2. Professional Standard No. 35 – Accounting Expertise 3. Rules No. 1044/2010 on improving forensic accounting 4. Ordinance No. 2 of January 21, 2000 on the organization of forensic and extrajudicial technical expertise 5. Accounting Law No. 82 of December 24, 1991 6. Law No. 571 of December 22, 2003 on the Tax Code

Source: Elaborated by authors

Comparing the two regulatory frameworks highlights the fact that, while in Romania accounting expertise benefits from a comprehensive set of professional and procedural regulations (dedicated professional standards, rules on improving activity, correlation with technical judicial expertise), in the Republic of Moldova, accounting expertise remains largely subsumed under general regulations on judicial expertise, accounting, and auditing. This situation partly explains the heterogeneity of practices, the lack of a unified operational model, and the difficulty of explicitly integrating elements such as the materiality threshold, technical review, or quality control mechanisms into the expert report. In this context, the Romanian model can serve as a benchmark for setting up a methodological framework tailored to the specificities of the Republic of Moldova, without mechanically replicating all existing solutions.

In this context, Professional Standard No. 35 "Accounting Expertise," developed by CECCAR, plays a central role in Romania's regulatory framework, providing a unified methodological framework for organizing and performing accounting expertise assignments. The standard defines the stages of the assignment (acceptance or continuation of the work, planning, performing procedures, and reporting), specifies the expert's responsibilities to the client and users of the report, imposes explicit requirements regarding the documentation of the procedures applied, and proposes a guideline structure for the expert report. The standard is also accompanied by operational models, such as the Model Contract for the Performance of Extrajudicial Accounting Expertise and models of judicial and extrajudicial accounting expertise reports, which serve as uniform benchmarks for structuring the content and formulating conclusions. Compared to the situation in the Republic of Moldova, this type of professional standard reduces the margin for individual interpretation and contributes to increasing the comparability and quality of accounting expertise reports. A particularly relevant aspect of Professional Standard No. 35 is the emphasis placed on the purpose of the assignment and the clear formulation of objectives. Accounting expertise is designed as a goal-oriented approach, formulated in the form of questions that the expert is called upon to answer within the limits of his or her competence. The answers thus documented are not general or abstract in nature, but refer strictly to the factual context analyzed, which also explains the position of the accounting expert in case law: he is neither a judge nor a witness, but a technical consultant to the court, called upon to clarify specialist issues on the basis of accounting data and applicable regulations (Ceccar, 2015).

To observe how the legal framework is reflected in practice, the authors analyzed the actual structure of an accounting expertise report used in the Republic of Moldova. Given that, in the official

sources accessible to the public, the Standard Methodology for Conducting Judicial Accounting Expertise (COD MT13(13.01)) is not available in its entirety in the public domain, the standard structure of the expert report was reconstructed on the basis of a recent forensic accounting report prepared by the Laboratory of Forensic Economic Expertise and used in anonymized form for research purposes. Its summarized form is presented schematically in Figure 1.

The Figure 1 shows that the accounting expertise report is heavily focused on describing the context, materials, and narrative findings, while specific methodological elements (applied procedures, selection criteria, materiality threshold, limitations, reviews) are only implicitly suggested. This structure confirms, at a practical level, the fragmentation of the regulatory framework and the lack of a uniform procedural standard.

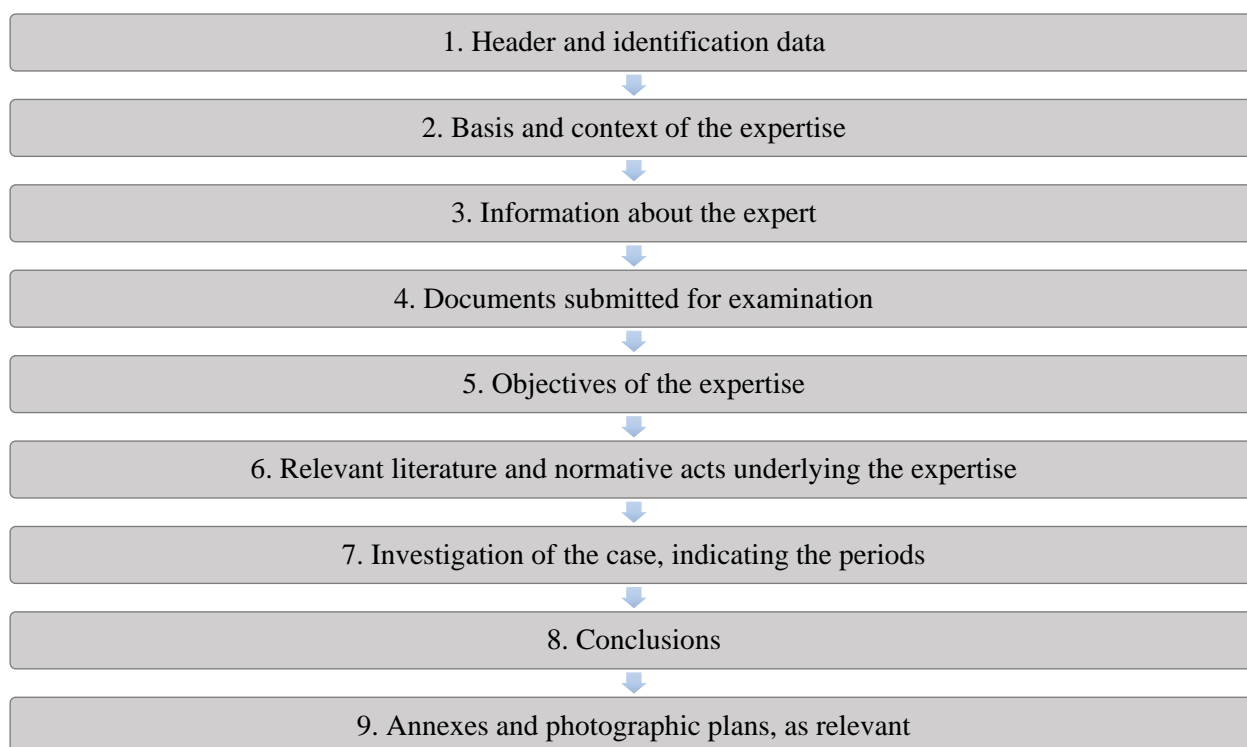


Figure 1. Standard structure of an accounting expertise report in the Republic of Moldova

Source: Prepared by the authors based on a recent forensic accounting report (anonymized data).

However, in order for such a report to be prepared, the expertise process must be based on a series of operational steps, the structure of which is explicitly described in the practice of the Ghimp Ina Judicial Economic Expertise Bureau. The expert emphasizes that the preparation and arrangement of accounting expertise does not only mean issuing a formal document, but also following clear and logical steps (Ghimp, 2019). Thus, before proceeding directly to the preparation of the report, the accounting expert must go through a series of preparatory steps:

a) Careful analysis of the relevance and appropriateness of conducting an accounting assessment, a stage in which the judicial body evaluates whether clarifying the circumstances of the case requires specialized knowledge that cannot be substituted by other means of evidence.

b) Identifying and selecting relevant materials for examination. This stage is crucial because, according to Article 51 of Law 68/2016 on judicial expertise and the status of judicial experts, experts have the right to request the necessary materials from the person ordering the expertise, and the quality of the conclusions depends directly on the completeness of the documentation.

c) Explicit definition of the objectives that constitute the expert's task, an essential step, as it outlines the key points from which the expertise is carried out and guides the entire analysis process.

d) The selection of the institution or accounting expert to perform the assessment is a separate step, with the decision based on criteria of specialization, professional qualifications, and guarantees

of independence from the parties involved. Beyond these technical criteria, the regulatory framework also requires compliance with certain standards of professional conduct, as detailed in the Code of Ethics for Judicial Experts, approved by Government Decision No. 870 of September 5, 2018. In this context, Article 6 of the Code of Ethics stipulates that the expert's activity must be governed by principles such as legality, integrity, independence, objectivity and thoroughness of research, confidentiality, professionalism, impartiality, respect for human rights and freedoms, priority of public interest and loyalty to the institution within which they carry out their activity.

e) Drafting the document ordering the accounting expertise as a procedural document that formalizes the expert's mandate and sets the legal framework and deadlines for execution; in the case of judicial accounting expertise, this document takes the form of an order issued by the criminal investigation body or a court ruling, and in the case of extrajudicial expertise, it takes the form of a contract for the provision of expertise services (accompanied, where applicable, by a request or order form, written agreement, or internal order).

f) Summarizing and sending the selected documents, objects, and materials to the designated expert institution or expert, an action that marks the transfer of responsibility for the integrity of the evidence and allows the effective start of the accounting expertise (Ghimp I. 2019).

These preparatory steps are not purely formal, but directly determine the quality and consistency of the accountant's work. To the extent that they are rigorously followed, they provide the necessary substance for completing the sections of the expert report (presented generically in Figure 1), translating into documentary and argumentative terms the methodological options established at the initiation stage.

In this regard, the authors highlighted several obstacles encountered by specialists during the expert assessment: vague formulation of the expert's tasks, contrary to the methodological requirements for setting specific objectives, insufficient accounting documents or their late submission, failure to explicitly mention a significance threshold, and lack of formal technical review. In addition, the limited use of digital tools for organising documents and ensuring the traceability of tests makes it difficult to verify the report at a later stage and to compare different expert reports.

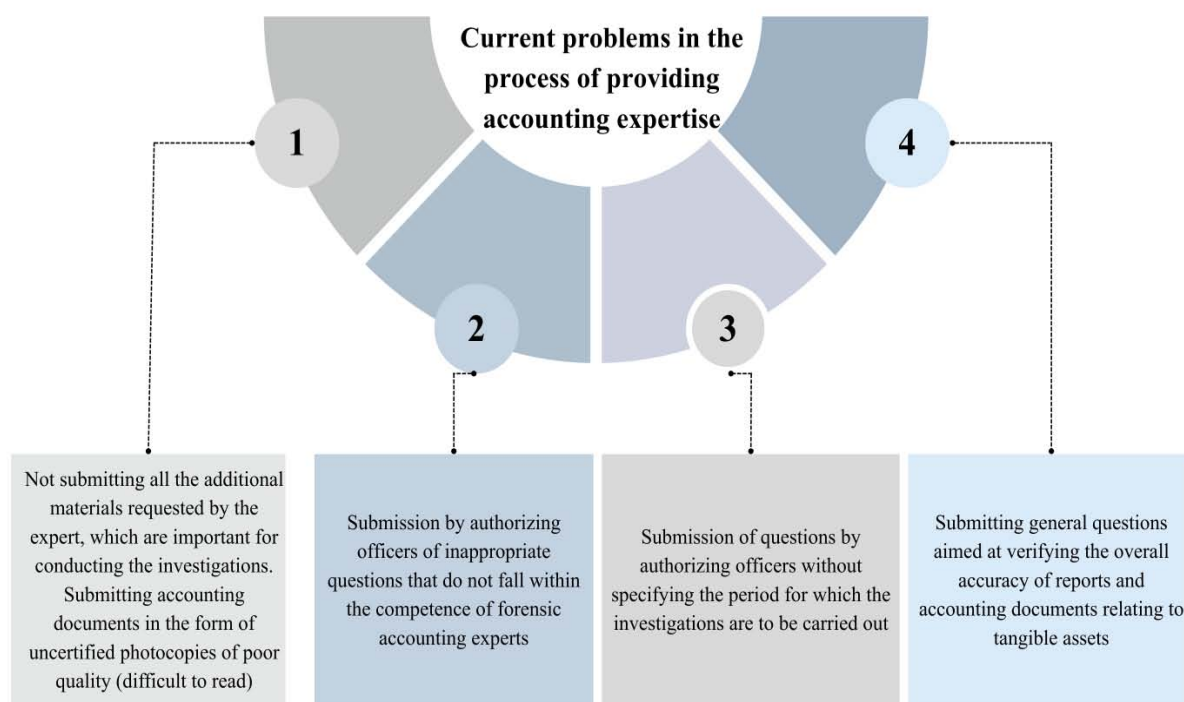


Figure 2. Problems existing in the arrangement of accounting expertise

Source: Prepared by the authors based on Gurin V. (2021)

These findings are also reflected in the observations made by Gurin (2021), who highlights, in the context of the provision of accounting and economic expert reports, problems such as the

addressing by authorising officers of inappropriate questions or questions that exceed the expert's competence (such as requesting a general 'financial control' of the company's activity), the lack of a clear definition of the period under investigation, the formulation of excessively general questions regarding the overall accuracy of reports and accounting documents, as well as the failure to submit all the requested materials or the submission of uncertified and poor-quality copies of documents (Figure 2).

In practice, in addition to the entity's regulatory and technological constraints, there are a number of operational challenges that may even make it impossible for the accounting expert to carry out the expert assessment mission under appropriate conditions, such as:

- dependence on the prior performance of a management control, without which stocks, material responsibilities, or possible shortages cannot be confirmed;
- the need to update technical, operational, and accounting records, in which case the expert is called upon to make a decision based on incomplete or outdated information, given that, according to international literature, the quality of accounting expertise depends fundamentally on the integrity of primary data (Silverstone H., Sheetz M., 2012);
- the existence of necessary preliminary expertise (technical, graphoscopic, evaluations, etc.), on whose conclusions the delimitation of the subject matter of the accounting expertise depends;
- the insufficiency or incompleteness of the control documents made available, which considerably restricts the possibility of corroborating the findings and affects the probative value of the report (Rusanovschi L., Bodiu D., 2021).

The problems highlighted are not isolated, but reflect a systemic lack of standardization and coordination between the regulatory, organizational, and operational levels of accounting expertise. Dysfunctions at the level of expertise provision (formulation of tasks, delimitation of the period, provision of documents) inevitably spread to the content of the report, affecting the quality of the evidence and confidence in the expert's conclusions. In the absence of uniform procedures and clear quality control mechanisms, accounting expertise remains overly dependent on the individual practice of the expert and on how the prosecution or the courts formulate their requirements.

Based on the results obtained, several main directions for improving accounting expertise practice in the Republic of Moldova can be outlined, grouped into three major areas: improving the regulatory and information framework, standardizing operational procedures, and strengthening quality control through digitization:

1. Standardization of documents and the information framework made available to the expert.

Guidelines need to be developed for law enforcement agencies on the content of expert opinion orders and the minimum list of documents to be collected for the main types of economic and financial cases (tax evasion, fraud, breach of trust, etc.). In the extrajudicial area, similar lists can be integrated into service contracts. At the same time, it is necessary to extend the rights of the accounting expert to access official databases (State Tax Service, Cadastre, ASP) directly and securely, in order to ensure greater autonomy in analysis and the possibility of verifying the veracity of evidence, reducing exclusive dependence on documents, often incomplete, submitted by the authorising officer or beneficiary.

2. Establishment of a "pre-expertise" stage and strengthening of the quality of control documentation.

In cases where the accounting records are chaotic or incomplete, the restoration of the accounts by a third-party professional accountant should be a preliminary step to the judicial expertise, so that the expert can analyze an already reconstructed accounting database rather than having to rebuild it. At the same time, the tax or financial control documents supporting the case should be drawn up with a higher degree of rigour and accompanied by copies of the main supporting documents, in order to allow for a real corroboration of the findings and a more solid assessment of the facts.

At this preparatory stage, the concept of "materiality threshold" can also be used as a technical tool for prioritizing procedures (selecting flows and transactions that require detailed testing), but without justifying the omission of reporting legally relevant irregularities. In other words, any

threshold used by the expert has an organizational function, not a probative "filter" function, and any internal working thresholds must be transparently assumed in the expert documentation.

3. Digitization of information flow and quality control mechanisms.

The expert's access to official information should be supported by secure digital channels (electronic archives, document exchange platforms), and the management of expert files should be done through electronic registers and activity logging. This strengthens traceability, reduces the risk of information loss or fragmentation, and facilitates subsequent verification of the report. This direction is also supported in the specialist literature: researcher Felicia-Elena Succurro (Succurro E., 2022) emphasizes that technology has become one of the most relevant professional tools, with the role of optimizing the expert's work in a more agile and efficient way.

The implementation of these systemic measures, together with the selective adoption of international best practices, would create the conditions for accounting expertise based on clear and unequivocal evidence, ensuring higher quality evidence, reducing dependence on individual practices, and increasing the transparency of economic and financial relations.

3. Conclusions

This study highlighted the vulnerabilities of accounting expertise in the Republic of Moldova, generated by a hybrid regulatory framework that is insufficiently adapted to the current complexity of economic disputes. Unlike the Romanian model, which benefits from rigorous standardization through CECCAR rules, local practice faces procedural inconsistency, limited access to accurate information, and often difficult collaboration between the expert and the ordering party (courts or criminal prosecution authorities).

The research results indicate the imperative need for reform in three areas: regulatory, through the adoption of dedicated professional standards; operational, through the introduction of a significance threshold and a pre-expertise stage for data cleansing; and technological, through the digitization of document flow and freer access to information for the accounting expert.

In conclusion, the transition from a descriptive approach to one based on standardized procedures and digital tools is essential for increasing the reliability of expert reports. Only through increased methodological rigor can accounting expertise truly fulfill its role as a means of scientific evidence, contributing to the prevention and detection of tax evasion and creative accounting, but also to the building of trustworthy business relationships.

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