

# ANALYSIS AND FORECASTING OF THE TREND OF REPORTING FINANCIAL FRAUD IN THE UNITED STATES WITH A BRIEF OVERVIEW OF THE REPUBLIC OF SERBIA

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**Apstrakt:** *The development of the Internet and the rapid advancement of information technology have led to dominance of frauds that occur without direct contact between the deceived and the cheaters. Based on the results of numerous studies, it is noted that various forms of embezzlement and computer crime are present in all countries, especially in countries with low standard of living, where the market system is poorly developed and with weak state mechanism, which affects the reduction of economic productivity and leads to a country's poor publicity on the world market. When analyzing and forecasting the trend of reporting financial fraud in the United States with a brief overview of the Republic of Serbia, the aim was to determine the intensity and structure of financial fraud declarations. Using descriptive method, method of comparison, sampling method and the analysis of time series, we will analyze and anticipate the trend in the flow of financial fraud reports. This work may be of use to professionals in the fields of accounting.*

**Keywords:** *financial fraud, financial reporting, corruption, misappropriation of funds, trend.*