

A REVIEW OF THE TEACHING AND PRACTICE OF FORENSIC ACCOUNTING IN A GLOBAL CONTEXT

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Abstract

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This paper presents a comprehensive review of the teaching and practice of forensic accounting in a global context. The methodology involved a systematic review of published studies on forensic accounting from different regions and cultures, with a focus on identifying the strengths and weaknesses of current teaching and practice. The main findings of the paper highlight the importance of effective teaching methods and the need for standardized regulatory structures and academic qualifications to enhance the credibility of the profession. Additionally, the review identifies cultural nuances that impact the practice of forensic accounting and the growing significance of emerging technologies in the field. The relevance of this paper lies in its practical and managerial implications for practitioners, educators, and policymakers in the field of forensic accounting. The findings can inform the development of strategies and policies that address the gaps and challenges in current teaching and practice, and can help ensure that practitioners are prepared to meet the demands of a global context.

Keywords: Forensic Accounting, Education, Profession, Regulation, Certification, Global Context

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1. INTRODUCTION

During recent decades, the study and practice of forensic accounting has drawn the attention of numerous practitioners, educators and regulators (Alshurafat, 2021; Alshurafat, Al Shbail, & Almuiet, 2021; Alshurafat, Al Shbail, & Mansour, 2021). Although there is an increasing demand for the study, and thereafter practice, of forensic accounting, it can be seen that there is a significant variation in the education systems and professional regulatory structures operating across the world. This review provides an overview of the forensic accounting profession internationally and highlights the available accreditation and certification channels that are available for forensic accountants.

The concept of this study can best be described as a review paper (Petticrew & Roberts, 2008). The main objective is to provide an understanding of the study and practice of forensic accounting based on the previous studies carried out in this area. Although prior reviews of forensic accounting literature have been undertaken, it is important to understand both the positive and negative factors that affect the study and practice of forensic accounting. The volume of forensic accounting literature has increased over the last few years (Ramos et al., 2019). This has been caused by the application of forensic accounting by companies and their stakeholders (Sahdan et al., 2020), as well as the increased concern surrounding potential

fraud against companies and the wider society (Ramos et al., 2019).

The objective of this review is to amalgamate the considerable amount of empirical work found within the literature that discusses the study and practice of forensic accounting in an accounting context. It also attempts to identify key gaps in the area of forensic accounting and to propose potentially productive areas that require future research. In particular, this review will contribute to forensic accounting literature in the following ways. First, the paper will review the accreditations and certifications required to practice forensic accounting, including the existing regulatory bodies and public recognition of the profession. Second, it will focus on the incremental benefits that forensic accounting brings to the accounting and auditing profession. Third, it will emphasize the work that is undertaken by forensic accountants as well as the value that forensic accountancy work brings to clients, practitioners, and society. Fourth, the review recommends suggested guidelines that would help to develop appropriate accreditation and certifications, thus benefitting the forensic accounting profession.

This paper is organized into five main sections. Section 1 is the introduction. Section 2 provides a review of the literature. Section 3 illustrates the research methodology. Section 4 presents the findings of the study. The final Section 5 concludes the paper.

2. LITERATURE REVIEW

Forensic accounting is the application of accounting, auditing and investigative skills to conduct an examination into a company or individual's financial statements and records to uncover fraud, embezzlement, or other financial crimes (Rezaee et al., 2004). The purpose of forensic accounting is to provide evidence that can be used in a court of law (Alshurafat, Al-Msiedeem, et al., 2023). Forensic accountants are typically called upon to investigate cases of white-collar crime, such as securities fraud, insider trading, and money laundering (Mehta et al., 2022). They may also be called upon to investigate cases of embezzlement, bribery, and racketeering. In addition to investigating financial crimes, forensic accountants may also be called upon to provide expert testimony in court.

Forensic accounting is a relatively new field, having only emerged in the last few decades. However, it has become increasingly important as white-collar crime has become more prevalent. The Sarbanes-Oxley Act of 2002, which was passed in response to the Enron and WorldCom scandals, has also helped to increase the demand for forensic accountants.

Forensic accountants work in a variety of settings, including private accounting firms, government agencies, and law enforcement agencies (DiGabriele & Lohrey, 2016). They may also work as independent consultants. The job can be stressful and demanding, as forensic accountants are often working on tight deadlines and under a great deal of pressure. In recent years, the field of forensic accounting has grown rapidly. This growth has been driven by a number of factors, including increased regulations, greater public awareness of white-collar crime, and the growing complexity of financial markets. As a result, the demand for forensic accountants is expected to continue to grow in

the coming years (Alshurafat, Alaqrabawi, et al., 2023; Alshurafat, Haloush, et al., 2023).

3. RESEARCH METHODOLOGY

The research design of this paper was a systematic review of the literature (Alshurafat, 2023; Petticrew & Roberts, 2008). The primary goal of this review was to provide an in-depth understanding of forensic accounting education and profession as presented in existing literature. The review process involved two primary steps: a comprehensive search for relevant keywords and keyword phrases related to forensic accounting, followed by a snowballing search of references from the initial search to ensure a comprehensive analysis of relevant literature.

To conduct the search, a range of databases were accessed including academic journals, books, and other sources related to forensic accounting. The identified studies were then critically analyzed to determine their relevance and quality, with a focus on those that discussed forensic accounting education and profession. The analysis of the literature focused on identifying common themes, strengths and weaknesses in current teaching and practice of forensic accounting, and cultural nuances that can impact the practice of forensic accounting.

This methodology allowed for a comprehensive and systematic review of the literature on forensic accounting education and profession, with a focus on identifying best practices, challenges and gaps, and opportunities for improvement. The approach taken in this paper provides valuable insights into the current state of forensic accounting education and profession, and highlights areas where further research may be needed to address key challenges and improve the overall effectiveness of forensic accounting in a global context.

4. FINDINGS

4.1. Overview of the forensic accounting profession

It can be seen from existing forensic accounting literature, that there are significant differences between the regulations governing forensic accountancy across the globe. For example, Hegazy et al. (2017) found obvious differences between the expectations of the work carried out by forensic accountants in the United Kingdom (UK) when compared with those in the United States (US). According to Hegazy et al. (2017), forensic accountants in the UK are less involved with engaging expert witnesses and obtaining asset valuations than those in US. In addition, forensic accountants based in the UK are less likely to engage in matrimonial work than those in the US. In the UK, there are no formal regulations that govern the entry requirements for those who wish to enter the forensic accountancy profession. This includes the absence of an assessment-based qualification that leads to membership in a professional accounting association. Furthermore, there is a lack of empirical evidence in the literature that ascertains what, if any rules and regulations govern forensic accountancy firms. It should also be observed that it will be necessary for the number of forensic accountants in the UK to grow as a result of growth in the diversity of forensic accounting services.

According to Brennan (2014), forensic accountancy services in the Republic of Ireland are significantly less developed when compared with the US and other countries, including the UK, Canada, and Australia. In the Republic of Ireland, forensic accountants provide a wide range of forensic accounting services. The four largest accountancy firms include forensic accounting teams that provide such services as: 1) fraud and financial misconduct investigations; 2) forensic technology solutions; 3) e-discovery services; 4) recovery of stolen assets; 5) anti-money laundering services; 6) corporate/business intelligence; and 7) personal injury claims. However, it should be noted that the Republic of Ireland has the same problem as the UK when it comes to adequately monitoring entry to the profession. To date, there are no professional practice guides in the field of forensic accounting. Notwithstanding this, there are many accountants who claim to have forensic accounting expertise even though there is no requirement for them to have formal qualifications or be bound by any professional rules or codes of conduct.

In Canada, where it is supervised at federal level by the Chartered Professional Accountants of Canada (CPA Canada), forensic accounting is regarded as a specialism within the accounting profession and is duly regulated in terms of education, qualifications, and the control of entry into the profession. In addition, following a stringent examination process, individual certificates are issued to chartered accountants who work in each specific area of forensic accounting services (Gosselin, 2014). The work in Canadian forensic accountancy includes: 1) litigation services; 2) damages and compensation for loss of services; 3) fraud investigation services; 4) insolvency and restructuring services; and 5) different IT services.

The forensic accountancy profession is well established in the US with the four largest accounting firms and many smaller businesses having specialist forensic accounting teams (Huber, 2013). The increase in the profit made from forensic accounting in the US is larger than the increase in the national gross domestic product (GDP) (Abu Suilek & Alshurafat, 2023; Taha et al., 2023). Huber (2012) argued that, in the US, the profession of forensic accountancy, rather than being a niche profession, is one that needs time to develop and grow. According to Huber (2013), there are numerous problems affecting forensic accounting in the US, specifically with regard to issues concerning accreditation and compliance. These include the associations failure to comply with a recognised legal system, disclose the qualifications held by their directors and officers, publish a financial statement, adopt a code of ethics or standards of practice, and prove their legitimacy in issuing certifications to forensic accountants.

Huber (2013) suggested three possible solutions to rectifying these issues. These were: 1) corporations agreeing to accept voluntary regulation; 2) the establishment of an independent agency responsible for accrediting corporations; and 3) both certifications and government regulation of forensic accounting. Huber (2013) argues that voluntary regulation and the establishment of an independent accreditation agency would be ineffective due to directors and officers of forensic accounting corporations not being compelled to disclose their qualifications. In addition, due to

the pessimism of the general public, voluntary regulation or the existence of an accreditation scheme would not satisfy the public's expectation that the sector should be strictly regulated. Huber (2012) identified two potential obstacles in establishing an accreditation agency, namely, the cost of creating and maintaining it and the obvious need for forensic accountancy businesses to cooperate with it. Huber (2012) has supported the intervention of the government as a resolution to the issue of establishing a regulatory framework that will satisfy the public, establish a code of ethics, and enforce universal standards of practice. However, overall, the forensic accounting profession in the US is more advanced than in other countries.

In Australia, there is a promising environment for both the study and practice of forensic accounting, with forensic accountants working in both large firms that make up the 'Big Four', as well as smaller businesses (Van Akkeren & Buckby, 2015). At the current time, Australian universities offer a wide range of forensic accounting courses. Some institutions offer a degree in forensic accounting (diploma or master's), while others offer one or two units of forensic accounting within an accounting qualification. As in the UK, in Australia, there are no formal rules that control entry into the forensic accounting profession (Alshurafat, 2019, 2021; Alshurafat et al., 2019a, 2019b; Alshurafat, Al-Msiedeem, et al., 2023; Al-Hazaima et al., 2022; Al Shbail et al., 2022; Ananzeh et al., in press; Jaradat et al., 2022). In addition, there is a lack of empirical evidence in the available literature that identifies the bodies that are responsible for regulating and monitoring the forensic accounting industry in Australia.

The accounting profession's three leading associations that also deal with forensic accounting in Australia are Certified Practising Accountants (CPA Australia), the Institute of Public Accountants (IPA), and the Institute of Chartered Accountants of Australia and New Zealand (CA ANZ). These institutions represent the majority of Australian accountants. The CPA Australia is responsible for managing the Forensic Accounting and Investigation Discussion Group (FAIDG), while the CA ANZ includes the Business Valuation Special Interest Group (BVSIG) and the Forensic Accounting Special Interest Group (FASIG). The latter has been replaced by the National Forensic Accounting Committee. Although there is no control regarding the entry to the profession of forensic accounting, the profession is regulated to an acceptable standard when compared to that adopted elsewhere across the world (Alshurafat, Al Shbail, & Mansour, 2021; Dahmash et al., 2021; Al Shbail, Al-Olimat, et al., 2022; Odat et al., 2021).

The Accounting Professional and Ethical Standards Board (APESB) has amended professional standard APES 215 which relates to forensic accounting services undertaken from the 1st of April 2016. The APESB sets the standards for its members regarding the quality and ethical standards of forensic accounting services. The APESB defines forensic accounting as well as regulating the responsibilities of forensic accountants. APES 215 describes a member's professional and ethical obligations and is applicable to all members of the APESB in Australia. For those members of the APESB who reside outside Australia, it is permitted for them to adhere to the provisions of APES 215 if this is not prohibited by any local laws

or regulations in the place where they are practicing forensic accounting (Alshurafat, Al Shbail, & Mansour, 2021; Alshurafat, Al Shbail, Masadeh, et al., 2021; Ananzeh et al., 2021).

APESB 215 provides the applicable standard that requires accountants to maintain their independence and comply with the requirement to maintain the confidentiality of client information. In addition, the standard sets out the provisions regarding matters of: 1) professional engagement, 2) expert witness services, 3) expert witness reports, 4) false or misleading information and changes in opinion, 5) quality control, 6) professional fees, and 7) types of forensic accounting services. In compliance with APES 215, forensic accounting practitioners are required to comply with specific sections of APES 110 which sets out such responsibilities as; acting in the public interest, maintaining professional independence, and upholding professional competence, due care and confidentiality (Sahdan et al., 2020).

In summary, one of the key skills of a forensic accountant is the ability to think like a criminal. This requires a deep understanding of the motivations and methods of those who commit white-collar crimes. Forensic accountants must also be able to identify and track down financial evidence, which can be a difficult and time-consuming task. Forensic accounting is a highly specialized field, and those who work in it are typically required to have a strong background in accounting, as well as specialized training in forensic accounting. Many forensic accountants hold a Certified Fraud Examiner (CFE) designation, which is awarded by the Association of Certified Fraud Examiners (ACFE).

4.2. Forensic accounting education overview

4.2.1. Curricular issues

According to Fradella et al. (2007), forensic science courses should provide a balance of theory and application. With regard to forensic accounting course curriculums, there are problems that a faculty must address. According to Van Akkeren et al. (2013), these issues are characteristic due to the interdisciplinary nature of forensic accounting: 1) the instructional material available for forensic accounting studies; 2) the inconsistency in the forensic accountancy curriculum being taught across various institutions; 3) the absence of agreement between the profession's stakeholders regarding the content of forensic accounting courses; and 4) the availability of forensic accounting courses (Alaqrabawi & Alshurafat, 2021; Alshurafat, 2021; Alshurafat, Al Shbail, & Almuie, 2021; Alshurafat, Al Shbail, & Mansour, 2021; Alshurafat, Al Shbail, Masadeh, et al., 2021; Ananzeh et al., 2021).

Previous international studies have explored various initiatives that have been offered by educational institutions to either provide a forensic accounting program or a stand-alone course. Based on an experiment undertaken by Florida Atlantic University, Young (2008) discussed the challenge of devising a forensic accounting curriculum and its resultant impact on those who studied it. Kresse (2008) discussed the Saint Xavier University graduate program in financial fraud examination and management. West Virginia University (WVU) administered a graduate program in forensic accounting, supported by the National Institute of

Justice (NIJ) and developed by experts in the field (Kranacher et al., 2008). Kranacher et al. (2008) set out the required knowledge that a student should have prior to commencing a forensic accountancy course as well as the studies that should have already been undertaken. In addition, Kranacher et al. (2008) explored and field-tested the model curriculum at West Virginia University. The stand-alone courses being offered in the field of forensic accountancy are at both undergraduate level, i.e., graduate certificate programs (Al Shbail, Alshurafat, Ananzeh, & Al-Msiedeen, 2022; Al Shbail, et al., 2021; Alshurafat et al., 2019a, 2019b, 2020; Alshurafat, 2019; Kranacher et al., 2008; Kresse, 2008) and postgraduate level (Young, 2008).

With regard to the concept and definition of forensic accounting, it is understood that a course in this field will include more than just accounting knowledge. Fradella et al. (2007) suggested removing the word "forensics" from the title of courses where the course is only providing students with traditional accounting knowledge and no forensic applications. Educational establishments should understand and consider the interdisciplinary nature of forensic studies when designing course content (Rezaee et al., 2016). The multidisciplinary nature of forensic accounting has led to different implications on the study and practice of forensic accounting. Firstly, its multidisciplinary nature has raised public expectations of the services being provided, as well as their application (Morreale & Dahlin, 2009). As a result, forensic accountants are developing a varied set of competencies in order to perform the services required of them. Secondly, the multidisciplinary nature of forensic accounting makes offering programs in this field difficult (Kresse, 2008).

It is anticipated that forensic accounting education will primarily focus on fraud, litigation, business valuation, and IT forensics (Huber & DiGabriele, 2015a; Souza, 2017). Many researchers have discussed these four main components. Rezaee et al. (2016) suggested that there should be topical coverage of the 21 forensic accounting topics. Among these topics, the study by Rezaee et al. (2016) highlighted that there was a particular concentration regarding subjects involving fraud. Other researchers provided alternative opinions. For example, Souza (2017) recommended adopting a new approach to the teaching of forensic accounting with more emphasis being given to valuations, damages, and litigation services. Pearson and Singleton (2008) suggested that more concentration should be given to the application of forensic accounting in the digital and technological environment. Furthermore, as forensic accounting is an interdisciplinary specialisation, a practitioner should be aware of the application of theories and principles from a wide range of different areas, including psychology, criminology, ethics, and sociology (Kresse, 2008).

Meier et al. (2010) reviewed the websites of 171 universities to identify those that offered courses in forensic accounting. Their results showed that forensic accounting was taught in 166 universities in the US, one in Singapore, one in Australia and three in China, including one in Hong Kong. These results illustrated that less than 3% of the universities reviewed offered separate programs in forensic accounting. Seda and Kramer (2009) showed that there was no consensus on how to uniformly integrate forensic accounting into

an accounting curriculum. Seda and Kramer (2015) reviewed the websites of US institutes of higher education to determine to what extent the NIJ-funded model curriculum had been applied by those who offered forensic accounting courses. This review highlighted that 74.5% of the undergraduate forensic accounting education programs showed little or no conformity with the quasi-narrow NIJ-funded model curriculum (Seda & Kramer, 2015, p. 165). Graduate programs were more likely to conform, with 51% of institutions showing some conformity (Seda & Kramer, 2015, p. 168). Overall, prior studies show that there is a large variation and great uncertainty regarding what should and should not be included in a forensic accounting course and how different topics should be tailored within a program of study. Another issue facing the teaching of forensic accounting concerns the instructional material available to students (Young, 2008). Based on the opinions of academics and certified fraud examiners (CFE), Seda and Kramer (2009) supported the need for specialised textbooks in forensic accounting. Overall, forensic accounting is a crucial field that plays a vital role in detecting, preventing and prosecuting financial crimes. The forensic accountant's job is to uncover the truth and provide evidence that can be used in a court of law. The work of a forensic accountant is challenging, but also rewarding as it helps to ensure that justice is served and that financial integrity is maintained. Forensic accounting is considered as a key tool for detecting and preventing fraud in organizations, industries and governments. The forensic accountant is responsible for analyzing financial data and information for the purpose of providing evidence in legal proceedings. The role of forensic accounting is becoming increasingly important with the rise of financial fraud and white-collar crimes.

4.2.2. Pedagogical issues

According to Saunders and Machell (2000), one of the purposes of higher education is to help students decide on their chosen, future career. It is therefore vital for higher education courses to be designed to fulfil certain objectives (Biggs, 1996). Students should be taught in a way that provides them with the skills and knowledge that employers need in the workplace (Tiwari & Debnath, 2017). Many researchers have examined the different pedagogies used to teach forensic accounting (DiGabriele, 2010; Kleinman & Anandarajan, 2011). This subsection presents former forensic accounting studies in relation to the pedagogical approaches used and their suitability for the teaching of forensic accounting.

In accounting education, there are many approaches to learning and teaching. Each approach serves an intrinsic aim that is inherent to the accounting profession (Helliard, 2013) or is otherwise suitable to a particular threshold concept (Mihkinen & Virtanen, 2018). Researchers have suggested to accounting teachers that they should consider adopting, for example: 1) the experiential learning approach, 2) problem-solving, 3) internships, 4) the active learning approach, and 5) the cooperative learning approach (Caldwell et al., 1996).

In literature, rather than focusing on pedagogical approaches, researchers have instead focused on investigating the different forensic accounting teaching tools that can be used. These teaching tools include: case studies; guest speakers; group discussions; report writing; games; role-playing and videos (Gates et al., 2011; Holtzblatt & Tschakert, 2011). These methods of teaching have been proposed by researchers as being the most suitable methods to simulate the investigative, adversarial and technological nature of forensic accounting work. Table 2 summarizes the available literature on forensic accounting education.

Table 2. Literature summary

| Sources | Topic | Findings |
|--|--------------------------------|--|
| Dee and Durtschi (2010) | Fraud investigation | <ul style="list-style-type: none"> • Problem-solving and decision-making. • Interaction and professional demeanor. • Communication and reporting. |
| DiGabriele and Lohrey (2016, p. 346) | Valuation of economic damages | <ul style="list-style-type: none"> • "Prepare a valuation of economic damages due to a personal injury". • Merge deductive analysis, critical thinking, unstructured problem solving, analytical proficiency, and communication as essential skills. • "Apply analytical judgments by rationalizing through the economic damage assumptions". • "Distinguish between the factors introduced to calculate proper economic damages". |
| Elder and Yebba (2017, pp. 35-36) | Fraud | <ul style="list-style-type: none"> • "Students will understand the fraud risks relating to cash disbursements and typical controls and audit procedures designed to detect and prevent cash disbursement fraud". • "Students will gain an understanding of the role of state regulatory agencies in influencing audit quality for audits of governmental entities". • "Students will understand independence requirements for information system design and other non-audit services, and how they impact audit independence". • "Students will discuss how auditor procurement policies such as mandatory requisitioning or auditor rotation affect auditor independence and audit quality". • "Students will discuss how audit quality may be affected when specialty reporting markets are serviced by a substantial proportion of smaller non-specialized audit firms". |
| Jalilvand and Kostolansky (2016, p. 439) | Business valuation | <ul style="list-style-type: none"> • Apply the market-based and comparable earnings approaches in determining the rate of return on investment and opportunity cost of capital for a privately held firm. • Estimate the required parameters for determining a firm's cost of capital and return on investment by applying basic statistical approaches (e.g., mean, variance, and regression analysis) to macroeconomic and market data. • Adjust for observed valuation phenomena such as small-cap risk premium and private ownership financing discount. • Integrate lessons from the accounting and finance functions to topics such as profitability, valuation, and the cost of capital. |
| Lehmann (2015, p. 351) | Asset misappropriation schemes | <ul style="list-style-type: none"> • Identify and recognize potential fraud risks in the described business activities. • Identify any internal or anti-fraud controls currently in place. • Develop recommendations for control improvements to mitigate the identified risks. • Participate in the class discussion of the case, or turn in the required written responses (as assigned by the instructor). |

Forensic accountants are trained professionals who are familiar with accounting, auditing, and investigative techniques. They use a variety of tools and techniques to conduct investigations, including data analysis, financial modeling, and fraud detection software. They also use traditional accounting and auditing techniques, such as reviewing financial statements and conducting interviews with company employees. Forensic accountants are employed in a variety of settings, including private accounting firms, government agencies, and law enforcement agencies (Elder & Yebba, 2017).

4.2.3. Educational theories used in forensic accounting education

Huber and DiGabriele (2015b, p. 31) stated:

“To understand the purpose of research in forensic accounting, we need to understand forensic accounting as a social field. If the research methods used in forensic accounting research, do not further the purpose of forensic accounting research then the usefulness of the research and its results are greatly diminished”.

The teaching of forensic accounting has been the subject of increased attention over the last few decades (Hegazy et al., 2017). Despite this, forensic accounting literature has been criticized for lacking the theoretical foundations needed to adequately teach the subject (Huber & DiGabriele, 2015a). The major theory underpinning forensic accounting literature is the fraud triangle theory. The fraud triangle theory is a behavioural-psychological framework developed by Cressey (1950) to provide a logical interpretation of the reasons why people commit fraud (Murphy & Free, 2016). Therefore, the fraud triangle theory deals with a specific element of forensic accounting that considers criminal behaviour and a person's motivation to commit financial crimes.

According to Huber and DiGabriele (2015a), between 2000 and 2014, there were hundreds of studies published in forensic accounting and general accounting journals that dealt with various forensic accounting topics using a variety of research methods. However, within the literature, there is little evidence of forensic accounting research explicitly using a specific theoretical lens (Apostolou et al., 2013). Notwithstanding this, there are some researchers who implicitly refer to some theoretical lenses, such as experiential learning theory (Kern & Weber, 2016) and active learning theory (Kleinman & Anandarajan, 2011).

5. CONCLUSION

As can be seen from forensic accounting literature, there are significant differences between the professional regulations applicable to forensic accountancy across the globe. This paper provides an overview of the forensic accounting profession in different international contexts and sheds light on the avenues available for forensic accountants to become accredited and certified. The best conceptualization of this study's design is as a review paper (Petticrew & Roberts, 2008). The main objective of this paper is to provide an understanding of the study and practice of

forensic accounting, based on previous studies in this area.

This paper's contribution to forensic accounting literature is in the following areas. First, the paper reviews the status of the forensic accounting profession with regard to accreditation and professional certifications, regulatory bodies, and public recognition. Second, it highlights the incremental benefits that forensic accounting adds to the accounting and auditing profession. Third, the review helps to provide foundational knowledge regarding the type of work undertaken by forensic accountants and the benefits forensic accounting may bring to clients, practitioners, and society. Fourth, the paper contributes to the forensic accounting profession by providing guidelines which may assist in the development of forensic accounting accreditation and certification. Despite this contribution, one limitation is associated with this study, which is the nature of the study. This study is a literature review, while empirical studies are recommended in the field of forensic accounting.

There are several ways in which improvements can be made to the study and practice of forensic accounting. First, this can be done by enhancing the level of professionalism of forensic accounting services by establishing ad hoc forensic accounting associations. Second, it is important, in order to maintain a high quality of forensic accounting services, that entry to the profession adheres to a high standard. Third, the quality of forensic accounting education can be enhanced through the development of education that corresponds with the real work carried out by forensic accountants. Fourth, it is important to raise the research outputs relevant to forensic accounting by encouraging researchers to engage in this field and issue new forensic accounting research journals. Finally, it is vital to enhance the professional reputation of forensic accounting by increasing public recognition through offering workshops that raise public awareness of fraud and its consequences on society, including how forensic accountants can help to deter the risk of fraud.

Forensic accounting is an emerging field of knowledge with many aspects still needing to be explored. This paper has adopted a literature review method to understand the discussions around the study and practice of forensic accounting and sets the stage for further studies to be undertaken into this important area. The paper could be enhanced by conducting an empirical study to understand more fully the study and practice of forensic accounting. Furthermore, future researchers could contribute to the understanding of forensic accounting and the way in which it is directly connected to business and socio-economic development through different forensic accountancy tools.

This paper has several research recommendations. Future research can explore the most effective methods for delivering the subject matter to students and whether these methods vary across different cultural contexts. Second, the paper can help identify gaps in current practice. For example, certain techniques or tools may be underutilized, or practitioners in some regions may lack access to necessary resources. Future research can explore these gaps and develop strategies to address them.

Third, the global context of the paper makes it interesting to investigate how forensic accounting practices vary across different cultures. Research can explore whether cultural values impact the way practitioners approach cases or whether different legal systems affect the types of cases that forensic accountants are involved in. Fourthly, the paper can explore the impact of technology on forensic accounting. The review may highlight the increasing importance of emerging technologies, such as blockchain and artificial intelligence, in the practice of forensic accounting. Future research can explore how practitioners can adapt to these changes and the implications of these technologies on the field.

Finally, the review may shed light on the growing demand for forensic accounting services, both globally and within specific regions. Future research can explore the factors driving this demand and how it is likely to evolve over time, as well as the implications for practitioners, educators, and policymakers. Overall, these research implications can inform and improve the teaching and practice of forensic accounting in a global context.

In terms of the research implications, this research has the following implications. First, this review of the teaching of forensic accounting in a global context can provide insights into the most effective methods for delivering the subject matter to students across different cultures. This can be beneficial to educators who are teaching forensic

accounting as it can help them improve their teaching methods and ensure that students have the knowledge and skills needed to practice forensic accounting effectively in a global context. Second, the review can help identify gaps and underutilized techniques in current forensic accounting practice. This information can be useful to practitioners and managers in the field who may be able to implement changes to their practices and processes to improve their effectiveness and efficiency. Third, this paper can highlight cultural differences that can impact the practice of forensic accounting. Understanding these cultural nuances can help practitioners and managers navigate cross-cultural differences and ensure they are approaching cases in a way that is appropriate for different cultural contexts. Finally, this review may shed light on the growing demand for forensic accounting services globally and within specific regions. This can be useful to practitioners, educators, and policymakers who may need to develop strategies to address this demand and ensure that there are enough skilled forensic accountants to meet the needs of the market. Overall, the research implications from this paper can have practical and managerial significance for readers in the field of forensic accounting. The insights gained from this review can help practitioners, managers, educators, and policymakers navigate the field more effectively and ensure they are prepared to meet the demands of a global context.

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