GOVERNANCE OF FORENSIC ACCOUNTING PROFESSION

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Abstract

The importance of forensic accounting proficiency among external auditors is particularly notable in developing economies, such as Jordan, where corporate governance practices are continually advancing (Alhusban et al., 2020). This research aims to investigate the relationship between company-specific factors and the engagement of external auditors possessing forensic accounting expertise. The research uses a quantitative method that includes analyzing linear regression. The study comprises 70 companies from the industrial and service sectors that are listed on the Amman Stock Exchange (ASE), and it spans from 2012 to 2021. The findings suggest that firm size, firm age, and firm financial performance are significantly correlated with the presence of external auditors skilled in forensic accounting. The concepts investigated in this research present possible approaches to improve the economic results of companies in the service and industrial fields by utilizing the knowledge of forensic accountants. This article emphasizes the significance of developing and advocating for the capabilities and expertise provided by forensic accountants, which ultimately improve the financial performance of companies under audit.

Keywords: External Auditor, Forensic Accounting, Firm Age, Firm Financial Performance, Firm Size

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1. INTRODUCTION

Today's intricate business environment has caused external auditors' roles to expand from traditional financial statement audits to encompass the utilization of forensic accounting methods (Alkhalaileh, Alshurafat, & Al-Hazaima, 2024; Kaur et al., 2023). This change has been motivated by the growing necessity to identify and prevent financial fraud, ensure adherence to regulatory standards, and bolster the overall trustworthiness of financial reporting (Burnett et al., 2024). Auditors now find forensic accounting, which integrates accounting, auditing, and investigative skills, indispensable for recognizing and dealing with financial irregularities (Al Jundi, 2023; Alzahrane, 2024).

The importance of forensic accounting proficiency among external auditors is particularly notable in developing economies like Jordan, where corporate governance practices are continually advancing (Alhusban et al., 2020). The Amman Stock Exchange (ASE), as a central financial center in the region, provides a distinct setting for examining the correlation between company-specific factors and the involvement of auditors with forensic accounting capabilities (Ananzeh et al., 2023).

Forensic accounting in Jordan has gained significant importance in recent years due to increasing concerns about financial fraud, corruption, and economic crimes (Almashaqbeh et al., 2023). The Jordanian government's ongoing efforts to enhance financial transparency and combat illicit financial activities have made forensic accounting an essential tool for detecting and

preventing fraud in both the public and private sectors. Regulatory bodies, such as the Jordanian Anti-Corruption Commission and the Central Bank of Jordan, have underscored the necessity of forensic auditing practices to ensure compliance with financial regulations (Alkhalaileh et al., 2023). Furthermore, the integration of forensic accounting within Jordanian businesses and legal proceedings has bolstered corporate governance and reinforced investor confidence (Alhusban et al., 2020).

Forensic accounting is essential for fraud detection and financial investigations, yet the literature lacks a comprehensive theoretical framework. This study examines the relationship between firm-specific factors and the presence of external auditors with forensic accounting competencies. A quantitative approach provides insights for both academia and practitioners. Key findings highlight firm-specific factors, including firm size, firm age, and firm financial performance.

This research seeks to explore the connection between factors specific to companies, such as company size, age, and financial performance, and the presence of external auditors with forensic accounting expertise in publicly listed firms on the ASE. By scrutinizing data from 74 firms in the industrial and service sectors over nine years (2012–2021), this study aims to offer insights into how these factors impact the probability of engaging forensic accountants.

Understanding these connections is important for both professionals and decision-makers. For companies, utilizing the expertise of forensic accountants can result in enhanced financial performance and increased confidence among stakeholders. For policymakers and regulators, endorsing the development and usage of forensic accounting expertise can fortify the overall financial framework, contributing to more resilient economic expansion.

The rest of this paper is structured as follows. Section 2 reviews the relevant literature. Section 3 analyzes the methodology that has been used to conduct empirical research. Section 4 presents the study's results. Section 5 concludes the paper.

2. LITERATURE REVIEW

Interest in the application of forensic accounting is an important factor in combating fraud and financial misinformation through its various services (Kranacher & Riley, 2019; Pham & Vu, 2024). With the increase in financial corruption cases, the need for auditors with competencies in forensic accounting emerged. Forensic accounting controls the economic environment and preserves the rights and confidence of investors and stakeholders (Kranacher & Riley, 2019). Also, Azman and Vaicondam (2020) indicated that there is an increasing demand for forensic accounting services as a result of the recent increase in fraud cases in companies and institutions around the world. Therefore, there has been a focus on the need for auditors with competencies in forensic accounting, which improves firm financial performance by providing more accurate, efficient, and representative financial reports that are free from errors (Azman & Vaicondam, 2020; Imjai et al., 2024; Kyere & Ausloos, 2021). This, in turn, reduces the possibility of manipulation in the financial statements and the occurrence of fraud (Azman & Vaicondam, 2020; Kyere & Ausloos, 2021).

Although forensic accounting has been around for several decades, it has evolved to include multiple ways of examining financial information (Alhusban et al., 2020; Alshurafat et al., 2021; Honigsberg, 2020). Forensic accounting can, therefore, be viewed as an aspect of accounting that is amenable to legal review and offers the highest level of assurance (Alhusban et al., 2020). Also, forensic accounting encompasses four major areas: investigation, dispute resolution, business evaluation, and litigation support (Alshurafat et al., 2021; Burnett et al., 2024). Chinonso and Meshack (2023) define it as the combination of accounting, auditing, and investigative skills used by the courts to handle disputes in the context of civil and forensic proceedings.

Audit quality is the auditor's judgment to find and report problems or fraud that occur in a client's accounting system (Alshurafat et al., 2024; Alzahrane, 2024; Fauziyah & Darmayanti, 2021). Also, the quality of auditing is not limited only to auditing standards, but also to the quality of personnel and their training (Alkhalaileh, Alshurafat, et al., 2024; Okoye et al., 2015; Street & Wilck, 2023; Taha et al., 2025).

The increasing interest in forensic accounting is due to the faltering stock market and the lack of confidence of stakeholders, which forced many companies to review their financial statements again (Widnyana & Widyawati, 2022). Recently, widespread corruption and cases of fraud have also significantly reduced the credibility of financial records and statements (Widnyana & Widyawati, 2022). According to Alshurafat et al. (2019), most users of financial statements need another party to audit these records and discover their validity and freedom from corruption and misleading statements. The presence of forensic accountants in banks and companies is a preventive measure for investors to base their decisions on information that shows the true picture of the company's financial position and revenues. (Widnyana & Widyawati, 2022). Also, external auditors with skills and experience in forensic accounting help stakeholders restore confidence in financial statements (Ramaswamy, 2007).

Benchmarking can provide invaluable information to allow management to monitor performance, prepare a progress report, improve motivation and communication, and identify problems (Kaoje et al., 2020). Accordingly, it is in the interest of the company to evaluate or measure its performance (Bui et al., 2017). Performance measurement is at the core of the performance management process and is important in the effective and efficient business performance of companies (Kaoje et al., 2020). In management, the importance of performance is illustrated by the many prescriptions given for improving performance (Kaoje et al., 2020). The significance of this research appears in revealing the impact of external auditors with competencies in forensic accounting on firm financial performance, as it is expected that firm financial performance will be better if there are auditors with competencies in forensic accounting that distinguish them from others, as they do their work more accurately and discover the error in less time and effort, which maintains the quality of the company's reports, which increases the confidence of customers and investors in the company, and this raises its financial performance.

According to Jaya and Narsa (2021), forensic accounting had a positive impact on preventing manipulation and fraud in financial statements. Also, Mitrović and Knežević (2020) showed that auditors with competencies in forensic accounting are of great importance in order to reduce or avoid potential losses for companies, users, and stakeholders. Moreover, the availability of forensic auditors facilitates the prevention of criminal behavior, which increases business efficiency and enhances actual working conditions (Barzinji et al., 2022). Thus, one of the most important factors that contributes to the emergence of fraud is the lack of proactive fraud audits as a fraud prevention strategy by competent auditors (Al Jundi, 2023; Barzinji et al., 2022). Since there is not much strong internal control, it is assumed that providing companies with auditors with competency in forensic accounting is the most important way to stop fraud (Barzinji et al., 2022).

According to Alhusban et al. (2020), forensic accounting is a branch of forensic law that focuses on financial crimes and financial fraud. Financial and accounting crimes are investigated and verified using forensic accounting, and legal penalties are applied to the accused if they are convicted (Alhusban et al., 2020). Forensic accounting also requires multiple skills, including an understanding of accounting and financial analysis and a deep understanding of economic and forensic laws and regulations (Alhusban et al., 2020). In addition to the ability to investigate and collect evidence, it also requires preparing reports and testimonies, and speaking before the court (Alhusban et al., 2020).

Alshurafat, Haloush, and Alzoubi (2023) highlighted that the forensic accounting branch did not gain recognition even after the alarming increase in corporate failures. Audit and investigation services are usually handled in most organizations in developing countries by inexperienced and lack expertise in fraud techniques, which has led to a greater demand for the presence of forensic accountants. Chartered accountants who lack proficiency in forensic accounting are required to undertake investigative assignments in developing countries, and very few firms of chartered accountants are subject to fraud examination as a separate practice (Alhusban et al., 2020; Alshurafat, Ananzeh, et al., 2023). The task of chartered accountants is handled by chartered accountants who are called upon to handle the traditional practice of auditing as required by corporate law or income tax law by law enforcement agencies, companies, or individuals to assist in the investigation of financial crime or fraud in developing countries (Alhusban et al., 2020; Alshurafat, Ananzeh, et al., 2023; Singleton & Singleton, 2010; Widnyana & Widyawati, 2022).

The generation of forensic accounting is closely related to economic and social demand, and the development and change in the economy and society will be the primary force driving the progress of forensic accounting in developing countries (Honigsberg, 2020; Johnson et al., 2021; Widnyana & Widyawati, 2022). Forensic accounting should undertake the function of in-depth study of the fraud base, fraud detection and management, and the establishment of a communication bridge between various related subjects in developing countries (Honigsberg, 2020). Forensic accounting should be used as a proactive rather than reactive approach in preventing and detecting fraud, and should be used as a standard for the internal audit system in the banking industry and other organizations in developing countries (Alshurafat et al., 2021; Imjai et al., 2024; Street & Wilck, 2023).

Forensic accounting plays a critical role in the detection of fraud and the conduct of financial investigations. Yet, the existing literature often falls short of providing a comprehensive theoretical framework to support this specialized field. This study aims to explore the intricate relationship between various firm-specific factors and the presence of external auditors who possess specialized competencies in forensic accounting. By examining these dynamics, the research seeks to shed light on how effective forensic accounting practices can be integrated into corporate governance strategies to enhance fraud detection and overall financial integrity. Figure 1 is a study conceptual framework to visually represent the relationship between forensic accounting, firm-specific factors.

Based on the reviewed literature the following hypotheses are formulated.

H1: High return on assets has a positive impact on hiring an external auditor with forensic accounting competences.

H2: High firm size has a positive impact on hiring an external auditor with forensic accounting competences.

H3: High firm age has a positive impact on hiring an external auditor with forensic accounting competences.

H4: Low leverage has a positive impact on hiring an external auditor with forensic accounting competences.

Figure 1. Study conceptual model
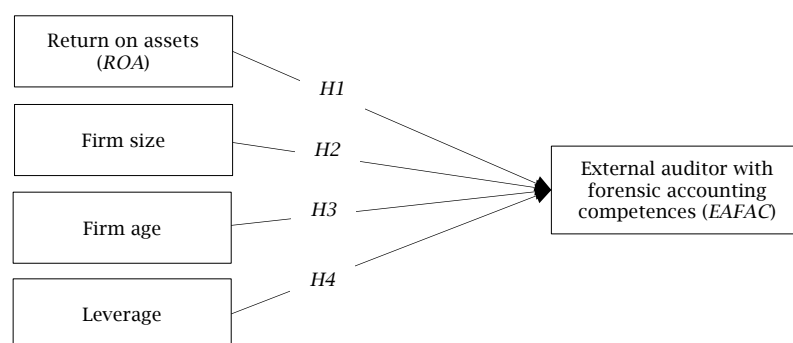
3. RESEARCH METHODOLOGY

A quantitative research approach is used for this study. The goal of this research is to uncover the relationship between firm-specific factors and the presence of external auditors with forensic accounting competencies for the listed companies on the ASE from 2012 to 2021. This time frame was chosen due to data availability. The subjects of this study are companies in the industrial and service sectors listed on the ASE, as well as audit offices. To test the study's hypothesis, data from annual financial reports from 2012 to 2021 are gathered and examined. Alternative methods that would be suitable for conducting the research include qualitative case studies.

3.1. Research model

The variables of this study will be measured using the model suggested by Kaoje et al. (2020), as follows:

$$EAFAC = \alpha + \beta_1 ROA_{it} + \beta_2 Firm\_AGE_{it} + \beta_3 LEV_{it} + \beta_4 Firm\_SIZE_{it} + \varepsilon_{it} \quad (1)$$

where *EAFAC* is the external auditor with forensic accounting competences. *ROA* is return on assets. *Firm_AGE* is firm age. *Firm_SIZE* is firm size. *LEV* is leverage. α is the intercept or constant. β is the coefficient of each variable. ε_{it} is error terms.

3.2. Variable measurements

In various ways, the financial performance of a firm can be assessed. This study utilizes a measure developed by Dahmash et al. (2021) to measure the average return generated from a company's assets, known as return on assets (ROA), based on available data. As outlined in prior literature, the competence of external auditors in forensic accounting is indicated as 1 if auditors possess skills and experience in forensic accounting, and as 0 if not (Alkhalaileh, Alshurafat, et al., 2024). Consistent with previous research, this paper includes several control variables such as firm age, firm size, and leverage. Firm age, defined by Wichianrak

et al. (2022), represents the duration of the firm's existence and whether it is listed. Firm size, as calculated by Ananzeh et al. (2022), is determined by total assets. Furthermore, leverage, as computed by Alshurafat, Ananzeh, et al. (2023), is the ratio of total debt to total assets.

The selection of independent variables, firm size, age, and financial performance, in the context of forensic accounting and corporate governance, is supported by the following rationale. For firm size, larger organizations often have intricate financial structures, making them more vulnerable to fraudulent activities (Alzoubi, 2025). For firm age, established firms may have a potential for complacency over time, underscoring the importance of forensic accounting in identifying irregularities (Alkhalaileh, Alshurafat, et al., 2024). For financial performance, firms performing well are likely to invest more in strong governance structures to uphold transparency (Taha et al., 2025). These variables are critical for assessing the influence of forensic accounting practices and governance frameworks on fraud detection and prevention in corporate environments.

3.3. The research statistical methods

This study will utilize linear regression as the analysis technique, using a licensed version of STATA. Linear regression is chosen over logistic regression when the dependent variable is continuous, such as forensic accounting effectiveness or corporate governance scores, allowing for direct interpretation of relationships. It enables trend analysis rather than binary classification and provides absolute impact measurements (Dahmash et al., 2021).

4. RESULTS AND DISCUSSION

4.1. Descriptive statistics

Table 1 provides a summary of the descriptive statistics for the variables used in the study. The dataset includes 740 observations from firms listed on the ASE, covering various company-specific factors.

Table 1. Summary of descriptive statistics

Variables	Obs.	Mean	Std. Dev.	Min	Max
ROA	700	0.40	0.75	-3.57	3.55
EAFAC	700	0.46	0.45	0.00	1.00
Firm size	700	15.51	1.55	16.44	22.33
Firm age	700	15.11	5.55	3.00	77.00
Leverage	700	22.21	18.50	0.00	1.50

Table 1 presents the descriptive statistics of the variables used in this study. The dataset consists of 700 firm-year observations from companies listed on the ASE. The average firm financial performance is 0.40, with a standard deviation of 0.75, indicating moderate variability among firms. The external auditor with forensic accounting competences (*EAFAC*) has a mean value of 0.46, suggesting that nearly half of the sampled firms engage in forensic accounting. Firm size and firm age exhibit relatively stable distributions, with mean values of 15.51 and 15.11, respectively. Leverage, measured as a percentage, has a mean of 22.21% but demonstrates considerable dispersion, as shown by its standard deviation of 18.50%.

4.2. Multicollinearity tests

The variance inflation factor (VIF) was calculated to assess potential multicollinearity among the independent variables. Table 2 shows that all VIF values are below 2, indicating that multicollinearity is not a concern.

Table 2. Variance inflation factor

Independent variables	VIF
EAFAC	1.33
Firm size	1.55
Firm age	1.74
Leverage	1.56
Mean VIF	1.32

The VIF results in Table 2 indicate no severe multicollinearity issues, as all VIF values are below the conventional threshold of 10. The mean VIF of 1.32 further confirms the independence of explanatory variables. Table 3 suggests that *EAFAC* has a strong positive correlation (0.505) with firm financial performance. Firm size and firm age are also positively correlated with performance, while leverage has a weak negative correlation (-0.101), indicating a potential adverse effect on firm outcomes (Dahmash et al., 2021; Dahmash et al., 2023). The correlation matrix in Table 3 presents the relationships between the variables.

Table 3. Matrix of correlations

Variables	(1)	(2)	(3)	(4)
(1) ROA	1.000			
(2) EAFAC	0.505	1.000		
(3) Firm size	0.202	0.123	1.000	
(4) Firm age	0.250	-0.252	0.212	1.000
(5) Leverage	-0.101	0.247	0.214	0.458

4.3. Regression analysis

Table 4 summarizes the results of the linear regression analysis, which examines the impact of various independent variables on firm financial performance. The model is statistically significant, as indicated by the F-test value of 12.7 ($p < 0.01$) and an R-squared value of 0.52.

Table 4. Linear regression

EAFAC	Coef.	Std. Err.	t-value	p-value	[95% Conf	Interval]	Sig
ROA	0.25	0.25	5.00	0.04	0.02	0.67	**
Firm size	0.52	0.22	5.40	0.00	0.25	0.47	***
Firm age	0.45	0.12	3.12	0.00	0.33	0.49	***
Leverage	-0.55	0.42	-3.52	0.00	-0.030	-0.12	***
Constant	-2.58	0.12	-7.25	0.00	-4.12	-2.25	***
Mean dependent var.		0.21		S.D. dependent var.		0.920	
R-squared		0.52		Number of obs.		700.000	
F-test		12.7		Prob > F		0.000	

*Note: *** p < 0.01, ** p < 0.05, * p < 0.1.*

The regression results in Table 4 confirm the significant impact of independent variables on firm financial performance. Forensic accounting (*FA*) has a positive and statistically significant effect ($\beta = 0.25$, $p < 0.05$), suggesting that firms implementing forensic accounting practices experience improved financial performance. This finding aligns with prior studies indicating that forensic accounting enhances financial transparency, fraud detection, and operational efficiency.

Firm size ($\beta = 0.52$, $p < 0.01$) and firm age ($\beta = 0.45$, $p < 0.01$) also show strong positive relationships with financial performance. Larger firms benefit from economies of scale, better access to economic resources, and enhanced market competitiveness. Similarly, older firms may have established reputations and operational efficiencies that contribute to their financial success.

Leverage, on the other hand, has a negative and statistically significant impact on firm performance ($\beta = -0.55$, $p < 0.01$). This result suggests that higher debt levels may impose financial constraints, increasing risk exposure and limiting profitability. The negative effect is consistent with the trade-off theory of capital structure, which highlights the risks of excessive leverage.

Overall, the model explains 52% of the variation in firm financial performance ($R^2 = 0.52$), indicating a strong predictive power. The significant F-test ($F = 12.7$, $p < 0.01$) confirms that the model is statistically valid. These findings provide empirical support for the role of forensic accounting in enhancing financial outcomes while reaffirming the importance of firm-specific characteristics in performance assessment.

5. CONCLUSION

The study revealed that larger, more profitable, and established companies are more inclined to recruit auditors who possess specialized skills in forensic accounting. This trend suggests that these firms recognize the value forensic accounting brings in identifying and mitigating financial risks. These results are in line with the previous studies' results (Alkhalaileh, Alshurafat, et al., 2024; Ozili, 2025). Moreover, the research also highlights significant limitations in the field, particularly in developing countries like Jordan, where the practice of forensic accounting is not widely adopted.

One notable challenge is the lack of professional institutions dedicated to the training and certification of forensic accountants, which hinders the development of this crucial skill set in the region. To address these gaps, future research should delve into the economic implications of integrating forensic accounting practices within the Jordanian market, exploring how such integration could enhance financial transparency and accountability.

Additionally, it is important to advocate for the formal recognition of forensic accounting as a distinct profession in Jordan. Companies are encouraged to prioritize hiring auditors with expertise in forensic accounting to bolster their financial oversight. Furthermore, universities should incorporate forensic accounting into their curricula to equip future professionals with the necessary knowledge and skills, ultimately fostering a more robust and informed workforce in the field.

Regulators and companies can leverage these findings to enhance governance frameworks by implementing stricter oversight mechanisms, improving transparency in financial reporting, and adopting advanced forensic accounting tools to detect and prevent fraud. By integrating forensic accounting insights into corporate governance policies, organizations can mitigate financial risks, foster ethical business practices, and enhance stakeholder confidence. Moreover, regulators can use the study's recommendations to formulate stronger anti-fraud regulations, establish more effective compliance protocols, and promote a culture of financial accountability across industries.

Cultural and regulatory factors in Jordan significantly influence forensic accounting and corporate governance practices. Jordan's business environment is shaped by a relationship-driven culture, where personal connections and trust often play a central role in financial decision-making, potentially affecting transparency and fraud detection. Regulatory frameworks, such as the Jordanian Corporate Governance Code and financial disclosure requirements set by the Jordan Securities Commission (JSC), aim to enhance accountability, yet enforcement challenges and compliance gaps remain.

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