

Review

A Review on Forensic Accounting Profession and Education: Global Context

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Abstract: This review provides an understanding of the teaching and practising of forensic accounting across the globe. It includes a review of published forensic accounting studies that conclude that forensic accounting is of benefit to both students and professionals. Despite this, there are areas of concern; namely, the insufficiency of an appropriate structure of regulation and a lack of control over the academic qualifications to enter the profession. This review of both the teaching and practising of forensic accounting provides an overview of the vital issues and concerns that must be understood in order to advance the essential application of forensic accounting. It is expected that this review will influence future policy that will advance business and limit episodes of fraud. The amount of published literature on the subject of forensic accounting is widespread and diverse. However, there is a lack of comprehensive understanding regarding the strengths and weaknesses of forensic accounting; this review will address this and provide policymakers with a thorough explanation of the subject.

Keywords: forensic accounting; Jordan; legal background

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, & Almuet, 2021; Alshurafat, Al Shbail, & Mansour, 2021; Odia & Akpata, 2021; Wahyuni-TD et al., 2021). Although there is an increasing demand on 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 objective of this review is to amalgamate the considerable amount of empirical work found within 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: firstly, the paper will review the accreditations and certifications required to practice forensic accounting, including the existing regulatory bodies and public recognition of the profession. Secondly, it will focus on the incremental benefits that forensic accounting brings to the accounting and auditing profession. Thirdly, 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. Fourthly, 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. The second section, below, provides an overview of the forensic accounting profession. The third section presents an overview

of forensic accounting education, including curricular issues, pedagogical issues, and theories relating to forensic accounting education. The final section concludes the paper and discusses what implications this research has going forward.

2. 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 UK when compared with those in the 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 the 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 that wish to enter the forensic accountancy profession. This includes the absence of an assessment-based qualification that leads to a membership of 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 who provide such services as: fraud and financial misconduct investigations; forensic technology solutions; e-discovery services; recovery of stolen assets; anti-money laundering services; corporate/business intelligence; and 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 (Brennan, 2005). 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 CPA, 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: litigation services; damages and compensation for loss of services; fraud investigation services; insolvency and restructuring services; and different IT services.

The forensic accountancy profession is well established in the US (Huber, 2012, 2013a, 2013c, 2014) with the four largest accountancy firms and many smaller businesses having specialist forensic accounting teams. The increase in the profit made from forensic accounting in the US is larger than the increase in national GDP (Abu Suileek & Alshurafat, 2023; Huber, 2014; Suileek & 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 (2013c), 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 (2013c) suggested three possible solutions to rectifying these issues. These were: corporations agreeing to accept voluntary regulation; the establishment of an independent agency responsible for accrediting corporations; and both certifications and government regulation of forensic accounting. Huber 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 (Alshurafat, Al-Msiedeen, et al., 2023; Alshurafat, Shbail, et al., 2023; Mansour et al., 2023; Sbaih et al., 2023; Shbail, Obeid, Alshurafat, et al., 2023; Shbail, Obeid, Salleh, et al., 2023). 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 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 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. (Huber, 2011, 2013a, 2013b, 2014; Huber & Charrier, 2015).

In Australia, there is a promising environment for both the study and practice of forensic accounting (Huber et al., 2015; Tarr et al., 2016), with forensic accountants working in both large firms that make up the 'big four', as well as smaller businesses (Tarr et al., 2016; Van Akkeren & Buckby, 2015). At the current time, Australian universities offer a wide range of forensic accounting courses (Van Akkeren et al., 2013). Some institutions offer a degree in forensic accounting (diploma or masters), 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 (Al-Hazaima et al., 2022; Al Shbail et al., 2022; Alshurafat et al., 2022; Ananzeh et al., 2022; Chen & Van Akkeren, 2012; Jaradat et al., 2022). In addition, there is a lack of empirical evidence in the available literature that identifies the bodies who 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 Practicing Australia (CPAA), Institute of Public Accountants (IPA), and the Institute of Chartered Accountants of Australia and New Zealand (CAANZ). These institutions represent the majority of Australian accountants (Van Akkeren & Tarr, 2014). The CPAA is responsible for managing the Forensic Accounting and Investigation Discussion Group (FAIDG), while the CAANZ includes the Business Valuation Special Interest Group (BVSIG) and the Forensic Accounting Special Interest Groups (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 (Al Shbail, 2022; Alshurafat, Al Shbail, & Mansour, 2021; Dahmash et al., 2021; Haloush et al., 2021; 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 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 practising forensic accounting.

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;

professional engagement, expert witness services, expert witness reports, false or misleading information and changes in opinion, quality control, professional fees, and 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.

3. Forensic accounting education overview

3.1. 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. These issues are characteristic due to the interdisciplinary nature of forensic accounting (Van Akkeren et al., 2013); the instructional material available for forensic accounting studies (Rezaee & Burton, 1997); the inconsistency in the forensic accountancy curriculum being taught across various institutions (Seda & Kramer, 2014, 2015); the absence of agreement between the profession's stakeholders regarding the content of forensic accounting courses (Smith & Crumbley, 2009); and the availability of forensic accounting courses (Alaqrabawi & Alshurafat, 2021; Alshurafat, 2021; Alshurafat, Al Shbail, & Almuet, 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 (Fleming et al., 2008; 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. 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, et al., 2021; Al Shbail, Esra'a, et al., 2021; Alhusban et al., 2020; Alshurafat et al., 2019a, 2019b, 2020; Alshurafat, 2019; Fleming et al., 2008; Kranacher et al., 2008; Kresse, 2008) and postgraduate level (Young, 2008). Curtis (2008) discusses the design and delivery of an interdisciplinary program in fraud and forensic accounting offered by Utica College. O'Bryan (2009) describes the development of an interdisciplinary, 21-hour minor in fraud examination at Pittsburgh State University. Brickner et al. (2010) have described an applied classroom learning exercise undertaken at Adrian College that included solving hypothetical tax fraud crimes. The benefit to the students studying the course was measured by using a questionnaire before and after the students completed the course. Kern and Weber (2016) have summarized the components, structure, benefit, and cost of an innovative learning course in forensic accounting, implemented under the supervision of Certified Fraud Examiners. The success of this course provides guidelines on how to implement these types of classes elsewhere, together with suggestions regarding how any challenges to implementation can be overcome.

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 a 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; Souza,

2017; Tiwari & Debnath, 2017). 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 expectation of the services being provided, as well as their application (Morreale & Dahlin, 2009; Ramamoorti, 2008). As a result, forensic accountants are developing a varied set of competencies in order to perform the services required of them (Davis et al., 2010). 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).

Hylton Meyer et al. (2010) reviewed the websites of 171 universities to identify those who 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 per cent 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. Graduate programs were more likely to conform, with 51% of institutions showing some conformity. 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), Rezaee and Burton (1997, 485) reported on the "lack of instructional materials including textbooks" as being a significant challenge facing those who wish to study forensic accounting. In a similar study, Seda and Kramer (2009) supported the need for specialised textbooks in forensic accounting. As shown in Table 1, researchers have identified existing textbooks that could and should be provided to students studying forensic accounting (Heitger & Heitger, 2008; Kranacher et al., 2008; Matson, 2016; Rezaee & Burton, 1997; Seda & Kramer, 2015).

Table 1. Textbooks on forensic accounting.

Textbook	Author(s)	Publisher
Forensic accounting and fraud examination	Hopwood et al. (2012)	McGraw-Hill
Forensic accounting: How to investigate financial fraud	Thornhill (1995)	Irwin Professional Pub
Forensic and Investigative Accounting	Crumbley et al. (2007)	CCH
Auditing and Accounting Cases: Investigating Issues of Fraud and Professional Ethics	Thibodeau and Freier (2014)	McGraw-Hill
Creative Accounting, Fraud and International Accounting Scandals	Jones (2011)	John Wiley & Sons
Detecting Accounting Fraud: Analysis and Ethics	Jackson (2015)	Prentice Hall
Fraud 101: Techniques and Strategies for Understanding Fraud	Pedneault (2010)	John Wiley & Sons
Fraud Examination	Albrecht et al. (2011)	Thomson Business and Professional Pub
Principles of Fraud Examination	Wells (2013)	John Wiley & Sons
The New Forensics: Investigating Corporate Fraud and the Theft of Intellectual Property	Anastasi (2004)	John Wiley & Sons
Accountant's Guide to Fraud Detection and Control	Davia et al. (2000)	John Wiley & Sons
Investigative Data Mining for Security and Criminal Detection	Mena (2003)	Butterworth Heinemann

3.2. 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 (Carnes & Gierlasinski, 2001; Davis et al., 2010; DiGabriele, 2007; Tiwari & Debnath, 2017). Many researchers have examined the different pedagogies used to teach forensic accounting (Carpenter et al., 2011; DiGabriele, 2010, 2012; Kleinman & Anandarajan, 2011; Lehmann & Heagy, 2017; Matson, 2016; Sledgianowski et al., 2017). 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 (Miihkinen & Virtanen, 2018; Shauki & Benzie, 2017). Researchers have suggested to accounting teachers that they should consider adopting, for example; the experiential learning approach (Bremser & White, 2000; Marriott et al., 2015), problem-solving (Johnstone & Biggs, 1998; Wolk et al., 1997), internships (Beard, 1998; Edward Beck & Halim, 2008), the active learning approach (Levant et al., 2016; Riley & Ward, 2015), and the cooperative learning approach (Caldwell et al., 1996; Cottell Jr & Millis, 1992).

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 (DiGabriele, 2010; DiGabriele & Lohrey, 2016; Jepperson, 2016; Laufer & Betzer, 2010; Mehta & Bhavani, 2017); guest speakers (Laufer & Betzer, 2010); group discussions (Lehmann, 2015); report writing (Brickner et al., 2010; Kern & Weber, 2016); games (Kleinman & Anandarajan, 2011); role-playing (Jalilvand & Kostolansky, 2016) 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 (Brooks & Labelle, 2006; Crumbley et al., 2007; Houck et al., 2006; Jenkins et al., 2017; Mena, 2003; Tiwari & Debnath, 2017), adversarial (Blalock, 2012; Brennan, 2005; Durney & Fitzpatrick, 2016; Durtschi & Rufus, 2017; Marychurch, 2006; Rasmussen & Leauanae, 2005) and technological (Alli et al., 2018; Gepp et al., 2018; Pearson & Singleton, 2008; Sledgianowski et al., 2017) nature of forensic accounting work. Table 2 summarizes the available literature on forensic accounting

education (Dee & Durtschi, 2010; DiGabriele & Lohrey, 2016; Elder & Yebba, 2017; Jalilvand & Kostolansky, 2016; Lehmann, 2015).

Table 2. Literature summary.

Author(s) (year)	Topic	Findings
Dee and Durtschi (2010)	Fraud investigation	<ul style="list-style-type: none">• Problem-solving and decision-making.• Interaction and professional demeanour.• 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.
Jalilvand and Kostolansky (2016, p. 439)	Business valuation	<ul style="list-style-type: none">• 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).

3.3. Educational theories used in forensic accounting education

Huber and DiGabriele (2015b, 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 (Botes & Saadeh, 2018; Groff, 1989; Hegazy et al., 2017; Howieson, 2018; Rezaee et al., 1992). Despite this, forensic accounting literature has been criticized for lacking the theoretical foundations needed to adequately teach the subject (Huber & DiGabriele, 2015a, 2015b). The major theory underpinning forensic accounting literature is the fraud triangle theory (DiGabriele, 2009; Free, 2015; LaSalle, 2007). The fraud triangle theory is a behavioral-psychological framework developed by Cressey (1950, 1953) to provide a logical interpretation for the reasons why people commit fraud (Dorminey et al., 2012; Murphy & Free, 2015). 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., 2015, 2016, 2017, 2018; Apostolou et al., 2013; Apostolou et al., 2010; Rebele et al., 1998a; Rebele et al., 1998b; Watson et al., 2007). Notwithstanding this, there are some researchers who implicitly refer

to some theoretical lenses, such as experiential learning theory (Brickner et al., 2010; DiGabriele, 2010, 2012; Kern & Weber, 2016) and active learning theory (Kleinman & Anandarajan, 2011).

4. 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 studies is as the following. First, the paper revisits the situation of the forensic accounting profession concerning education and profession. Second, it emphasises the benefits forensic accounting provides to the accounting profession. Third, the study helps to deliver foundational knowledge regarding forensic accountants' jobs and the benefits to clients and society. Fourth, the study contributes to the forensic accounting profession by delivering policies that may assist in designing forensic accounting accreditation and certification.

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. Fifth, 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.

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