

Forensic Accounting Education within Australian Universities: Does Is It Correspond with the Forensic Accounting Real Job

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Abstract

The recent growing accounting education reforms in global and Australian higher education institutions have opened new accounting education avenues. The current research aims to explore forensic accounting teaching aspects within the educational programs offered by Australian universities. Thus, the key research question is whether forensic accounting education within Australian universities meets forensic accounting real job requirements. The data was collected by examining Australian universities' websites. The analysis procedures are quantitative content analysis and qualitative thematic analysis. The empirical results show that most forensic accounting courses in Australian higher education attempt to link students with real work by using appropriate teaching pedagogies and exposing them to specific competencies. As a response to the scholarly calls for contributions to the advancement of empirical research in this field, this study explores forensic accounting teaching aspects in Australia. This study endeavours to make several key contributions to the literature on forensic accounting teaching.

Keywords: Forensic accounting, Competencies, Pedagogy, Australian universities.

JEL Classification Code: M41

1. Introduction

Forensic accounting is a growing interdisciplinary specialization. Researchers dealt with forensic accounting education, and it has been given a significant concern (Honigsberg, 2020). The demand for forensic accounting has been dramatically increased. However, the supply of forensic accounting educational programs has not kept pace with the increasing demand for forensic accounting alumni (Alshurafat, Beattie, Jones, & Sands, 2019). In other words, the forensic accounting educational programs were limited in scope. In addition, it can be argued that there is no approved pedagogical approach for teaching forensic accounting. All forensic accounting courses are constructed based on various philosophical beliefs toward the best approach (Alshurafat, Beattie, Jones, & Sands, 2020; Smith & Crumbley, 2009).

This study investigates forensic accounting teaching aspects in Australian universities and empirically measures forensic accounting pedagogy and teaching ways in Australian universities. In addition, this paper addresses the issue of harmonization between forensic accounting education and real forensic accounting work. For the holistic benefit linked to forensic accounting, the inclusion of forensic accounting education within the accounting curriculum will benefit internal and external university stakeholders (Michael Seda & Kramer, 2009). This study considers forensic accountants' essential competencies and how the universities equip their students with these competencies. Therefore, this research aims to inform policymakers, educators, and academics working in forensic accounting.

The current rhetoric is that diversity of universities' missions, curriculum, and teaching approaches can be appreciated and supported. The Australian educational environment is undergoing significant accounting educational reform (Freeman & Hancock, 2011). Australian universities provide different modes of forensic accounting education, such as stand-alone courses, minor or major

programs, and complete programs of study (Alshurafat, Beattie, Jones, & Sands, 2019; Alshurafat et al., 2020). The higher education sector contributes considerably to the Australian economy. Therefore, it is imperative to keep high educational standards organized and sustained. This research is motivated by the rapidly increased forensic accounting supply and demand and the massive reforms of higher education regulation in Australia and worldwide.

The remainder of this study structured as follows. The next section provides an overview of the Australian higher education system, including an illustration of the structures of degrees and qualifications and an overview of the Australian accounting learning standards. A review of relevant prior literature is provided in the third section. The methods of data collection and analysis are shown in the fourth. The fifth section presents the result of this study and the discussion. The conclusion of this paper is presented in the sixth section.

2. The higher education system in Australia

2.1. Degrees and qualifications framework

Australia has a long history of qualification standards (Goedegebuure & Meek, 1991). The Australian Qualifications Framework Council (AQF Council) offered a national policy, which incorporates the qualifications from each education and training sector in different educational training levels. AQF had been introduced in 1995, which has been considered an essential step in improving the educational sector. As well, AQF had been applied to higher education, vocational education and training, and schools. AQF's importance came from its role in organizing Australia's education and training system. For example, AQF maintains consistency in qualification description ways and clarifies the relationships between qualification types by providing a taxonomic structure of educational and vocational levels. In the Australian education system, there are 14 qualification types

from across all teaching and training sectors. AQF allocates those qualifications over ten levels and links them with the qualification purpose.

Universities' performance is under constant governmental surveillance. Previously, satisfaction in national student surveys and retention rates was recognized as indicators used to monitor and reward universities' performance (Freeman & Hancock, 2011). There are government agencies to register and accredited public and private providers in each Australian state and territory. The Tertiary Education Quality and Standards Agency (TEQSA) have gained authority over the institutional providers (Freeman, 2010). TEQSA is associated with responsibilities to achieve regulating and quality assurance function and is empowered by the function of assessment sanctions to withdraw the right to use the university's title (Freeman & Hancock, 2011).

2.2. Australian accounting learning standards

In December 2010, *the Australian Learning and Teaching Council (ALTC)* had published the learning standard threshold learning outcomes standards. The focal point of developing and describing the threshold learning standards in accounting education is to ensure graduates' abilities and maintain a standardized teaching accounting method in Australian higher education institutes (Shauki & Benzie, 2017). As argued by Freeman and Hancock (2011, 268) that “Threshold learning outcomes were defined in terms of minimum discipline knowledge, discipline-specific skills and professional capabilities including attitudes and professional values that are expected of a graduate from a specified level of programme in a specified discipline area”.

The implications of the nationally agreed academic standard are as follows. First, the threshold learning outcomes identify the minimum outcomes, and then the universities have the autonomy to pursue different outcomes in seeking to meet their market niche and differentiate themselves. Second, universities can provide evidence on a standardized basis that the graduates meet specified threshold

learning outcomes. Third, an educator can ensure that they are on the right track. Hence, educational providers, such as universities, can protect their reputations. Fourth, it will enhance the scrutiny over the educational providers. Fifth, supports universities initiatives to be accredited through international accrediting agencies that emphasize the assurance of program learning outcomes (e.g., AACSB). Sixth, this standard will encourage the joint work of the academic and professional stakeholders, which will positively influence the accounting profession's future in Australia (Freeman, 2010).

3. Literature review

Curriculum and instruction designing were maintained a remarkable place in the research of accounting education topics (Apostolou, Dorminey, Hassell, & Rebele, 2018). The forensic accounting literature body is increasing, and it is centered on the United States (Pearson & Singleton, 2008). The literature review of this study benefits from many international forensic accounting studies relevant for curriculum design conducted at several universities within several levels (Curtis, 2008b; Kranacher, Morris, Pearson, & Riley Jr, 2008; Michael Seda & Kramer, 2009). The literature in this study has two subsections. The first subsection discusses the implementation and advantages of forensic accounting education. The second subsection describes the delivery level of forensic accounting education worldwide.

3.1. Implementation of forensic accounting education

Forensic accounting is associated with many benefits. Forensic accounting is an interdisciplinary field that covers topics that deal with a broad range of knowledge, skill, and attributes in areas of interrogation, business valuation, fraud investigation, cybersecurity, litigation support, and expert witness (Alshurafat, Beattie, Jones, & Sands, 2020; Hegazy, Sangster, & Kotb, 2017; Honigsberg, 2020; Howieson, 2018; Tiwari & Debnath, 2017). Carpenter, Durtschi, and Gaynor

(2011) argue that forensic accounting education enhances students' skepticism level. They reveal that students with forensic accounting education assigned higher relevancy assessment to fraud risk factors in comparison to students without forensic accounting education.

On the positive side, Brickner, Mahoney, and Moore (2010) found that the perceived knowledge of forensic accounting programs enhances the students' skills and abilities in evidence organizing, investigation process, interview technique, and communication skills. This argument is in line with Lee, Cefaratti, and Rose-Green (2015), who used two phases experiment to confirm that those students who engage in a forensic accounting course show higher creativity levels than students who do not engage in a forensic accounting course. Besides, they reported that the creative capacity of students improves after engaging in a forensic accounting course.

3.2 Delivery level of forensic accounting education worldwide

Recently, there is an increasing demand for a multidisciplinary educational program of interrogation, fraud and cybercrimes examination, litigation support, business valuation, and expert witnessing (Alhusban et al., 2020; Alshurafat, Beattie, Jones, & Sandsb, 2019; Matson, 2016; Mike Seda & Kramer, 2015). Despite the rise in the need for forensic accounting services, forensic accounting educational programs offered at universities worldwide have not kept pace with this demand (Van Akkeren, Buckby, & MacKenzie, 2013). According to Rezaee, Lo, Ha, and Suen (2016), forensic accounting education has a rapid growth within countries like Hong Kong and China. Mike Seda and Kramer (2015) assert that forensic accounting education is available nowadays to the students more than in the past. Even with this increase in forensic accounting education, some universities are still lagging behind in adopting such programs. As part of this trend, Matson (2016) presents practical ideas for independent study for students who may not be able to take a forensic

accounting education in their university. This type of independent study will allow them to work with professors on an individual basis.

4. Methodology

This study aims to understand the structure of forensic accounting teaching aspects in Australian universities and whether the teaching of forensic accounting in that context corresponds with the marketplace. These aspects include the students' competencies, learning pedagogies, learning outcomes, and the students' learning experience. In this study, the main data source is the information posted on universities' websites within the Australian context, mainly the forensic accounting curriculum, handbooks, and syllabuses. The websites have been surveyed during March 2019.

Information was insufficient, particularly data related to the students' competencies and learning objectives. Therefore, the researchers contacted the course instructors by email and asked to extract detailed data about the missing data. The collected data were entered into a database and prepared to be analyzed. In total, nineteen stand-alone courses of forensic accounting have been identified to be offered by thirteen universities. Besides, this study has identified four universities that offer five programs that encompass twenty-four courses. The total number of forensic accounting units is 43, either as stand-alone courses or a course in programs of study. At the same time, 15 universities teach forensic accounting education in Australia.

Table 1: research sample (Australian universities, which offer forensic accounting education)

University	Stand-alone courses	Program of study (Unit1)
Deakin University	1	0
University of Melbourne	2	0
Queensland University of Technology	3	1 (3)
University of Southern Queensland	1	0
Griffith University	1	0
University of South Australia	1	0
Charles Sturt University	0	2 (9)
University of Technology, Sydney	1	0
Macquarie University	2	1(4)
Swinburne University of Technology	1	0
RMIT University	3	0
Monash University	1	0
La Trobe University	1	0
University of Wollongong	0	1 (8)
Western Sydney University	1	0
Total	19	5(24)
Total units	43	

4.1 Data analysis

This study analyzed the data by applying both quantitative content analysis and qualitative thematic analysis. Researchers used quantitative content analysis to examine those most addressed students' competencies and learning activities (pedagogies). On the other hand, the qualitative thematic analysis generated an understanding of how the students' competencies, learning activities, and learning outcomes incorporated into the curricula will benefit them in their future careers. The two analysis methods are illustrated in detail as follows.

First analysis method: a quantitative content analysis

The quantitative content analysis included the following:

¹ This figure refers to the number of the unit in the program of study.

- Competencies are defined as knowledge, skills, and abilities. The competencies have been quantitatively analyzed to understand which types of competencies are taught and the extent to which they are taught among forensic accounting courses.

- Learning activates ‘pedagogies’ are defined as the pedagogies used to deliver forensic accounting competencies. While assessment tools are those tools that are used to evaluate the students’ performance in a forensic accounting course, either formative or summative assessments. Learning activates ‘pedagogies,’ and the assessment tools have been quantitatively analyzed to understand which types of pedagogies and the assessment tools are used and to what extent they are used among forensic accounting courses.

- The review of the course's websites revealed 193 sentences related to the anticipated outcomes of teaching forensic accounting (learning objectives). This research distributed the located intended learning outcome over six topics based on the identified patterns in the data. Each topic has been weighted against all learning objectives by dividing the number of sentences for the topic by the total number of sentences ($n = 193$).

Second analysis method: a quantitative content analysis

The qualitative thematic analysis included the following:

- The thematic analysis has been used to analyze qualitative data that have been located in the descriptions of the forensic accounting courses and the flyer of the forensic accounting programs of study. The results have been presented in the form of themes. The themes have been constructed from a combination of relevant subthemes. The results in this section have also been supplemented with direct quotes from the courses' syllabi, handbooks, and curricula.

5. Results and Discussion

5.1. Results of descriptive analysis

5.1.1. Competencies analysis

Stand-alone courses and program of forensic accounting within the Australian higher education introduce the students to different knowledge, skills, and abilities of forensic accounting (see Table 2), which can be divided into three sets as follows:

- High supplied,
- reasonably supplied, and
- less supplied.

No remarkable difference has been found between the competencies results related to stand-alone courses and program of study courses.

5.1.1.1. Knowledge

In the high supplied set, knowledge areas with a frequency percentage of more than 60% are included. The first knowledge area encompasses accounting, auditing, and internal control, which are the fundamental knowledge for all courses (Highly supplied); the students must comprehend accounting as assumed to be a prerequisite knowledge. Understanding accounting concepts facilitates students with knowledge of financial reporting and disclosures. Therefore, students would articulate their accounting knowledge with forensic accounting knowledge to understand forensic work in the accounting context. It is critical to understand the applicable principles and standards of financial statements and disclosure. As well as the system of internal control and external auditing to limit the probability of criminal activities. Moreover, the strength to have that investigative flexibility of moving away from statutory audit procedures to an investigation that is more forensic-oriented is an essential capability for forensic accountants. These results are consistent with the findings of Rezaee, Crumbley, and Elmore (2004).

The second knowledge in this set is the knowledge of fraud investigation. The courses mainly aim to provide the student with appropriate theoretical and practical knowledge of fraud investigation

techniques. These results are in line with the results of Rezaee et al. (2004), Fleming, Pearson, and Riley Jr (2008), and Curtis (2008b). As forensic accounting has a great deal with law and courts, the third most supplied knowledge is law knowledge. The law knowledge for forensic accounting students includes collecting and managing evidence and performing expert witness, court rules, and court procedures. In real life, forensic accountants have to acquire law knowledge. This finding is consistent with earlier studies, such as (Curtis, 2008a).

Knowledge areas with a frequency percentage of 30% or more and less than 60% are included in the second set (reasonably supplied). The second set encompasses knowledge of corporate governance, ethics, business environment, and criminology. Ethics has been recommended to be a subtopic of forensic accounting education by previous researchers (Curtis, 2008a; Howieson, 2018). Similarly, criminology has also been identified as a major subtopic in forensic accounting education (Brickner et al., 2010; Curtis, 2008b; Fradella, Owen, & Burke, 2007). In the less supplied set, knowledge areas with a frequency percentage of less than thirty percent are included. These knowledge areas are risk assessment, information technology, social responsibility.

5.1.1.2. Skills

A forensic accountant should gain specific skills and traits to act professionally (Davis, Farrell, & Ogilby, 2010; DiGabriele, 2008). Similarly, skills have been distributed over three sets (High supplied, reasonably supplied, and less supplied). The most supplied skills within the forensic accounting courses are investigative and analytical. These skills have a percentage of frequencies sixty percent or more. These remarkable characteristics can differentiate the role of forensic accountants.

The second set of skills, this set of skills includes communication and research skills. Forensic accounting education qualifies students to gain written and oral communication skills, critically-thinking, and make solid decisions in the business environment based on research results using

research skills. The communication skills and the research skills received more than thirty percent and less than sixty percent. The last set includes judgemental skills and technological skills. These skills received less than thirty percent of the percentage of frequencies. Accordingly, These results are a line with prior research, such as (Davis et al., 2010; DiGabriele, 2008).

5.1.1.3. Abilities

Forensic accountants should have certain abilities. The courses of forensic accounting report on seven abilities. These abilities have been distributed over two sets. The first set (reasonably supplied) encompasses the abilities that have received more than thirty percent and less than sixty percent, including critical thinking, problem-solving, report writing, and work with teams. These abilities require students to be able to approach all situations –critical thinking- and able to solve unstructured problems.

Furthermore, students have to have the capacity to work independently or with a group of other investigators. The second set (less supplied), which encompasses the abilities that have received less than thirty percent of the frequencies, includes work independently, using computer software, and decision making. Accordingly, the results on skills are in line with Davis et al. (2010) study.

Table 2: Knowledge, skills, and attribute

Competencies		Stand-alone forensic accounting courses		Ad hoc program of forensic accounting		Total frequency	Total percentage
		Frequency	Percentage	Frequency	Percentage		
	<i>Total sample</i>	19	100%	24	100%	43	100%
Knowledge	<i>Accounting, auditing, and internal control</i>	19	100%	19	100%	43	100%
	<i>Fraud Investigation techniques</i>	17	89%	18	75%	35	81%
	<i>Law</i>	15	79%	13	54%	28	65%
	<i>Corporate governance</i>	10	53%	6	25%	16	37%
	<i>Ethics</i>	6	32%	9	38%	15	35%
	<i>Business environment</i>	7	37%	7	29%	14	33%
	<i>Criminology</i>	4	21%	9	38%	13	30%
	<i>Risk assessment</i>	7	37%	4	17%	11	26%
	<i>Information technology</i>	5	26%	5	21%	10	23%
	<i>Social responsibility</i>	1	5%	6	25%	7	16%
Skills	<i>Analytical skills</i>	16	84%	12	50%	28	65%
	<i>Investigative skills</i>	13	68%	13	54%	26	60%
	<i>Communication skills</i>	11	58%	9	38%	20	47%
	<i>Research skills</i>	8	42%	6	25%	14	33%
	<i>Judgment skills</i>	4	21%	2	8%	6	14%
	<i>Technological skills</i>	3	16%	2	8%	5	12%
Abilities	<i>Critical thinking</i>	11	58%	12	50%	23	53%
	<i>Problem solving</i>	11	58%	5	21%	16	37%
	<i>Reports writing</i>	10	53%	6	25%	16	37%
	<i>Work with team</i>	10	53%	6	25%	16	37%
	<i>Work independently</i>	7	37%	5	21%	12	28%
	<i>Using computer software</i>	5	26%	4	17%	9	21%
	<i>Decision making</i>	3	16%	5	21%	8	19%

5.1.2. Learning activates ‘pedagogies’ analysis

Learning activities are usually designed to help students develop many outstanding competencies (Biggs & Tang, 2007). Forensic accountants' specific knowledge skills and attributes need to be taught in specific ways (Rezaee et al., 2004; Smith & Crumbley, 2009). Incorporating teaching methods related to forensic accounting work can give students more experience corresponding with the real job activity (Souza, 2017). Investigating real and hypothetically fraud cases, playing expert witness, and participating in a mock trial empowers the student with hands-on experience.

Both stand-alone courses and programs of forensic accounting implemented relevant learning mechanisms to deliver forensic accounting education. Such as self-study and discussion groups – directed learning activates– which are applied to allow the students to perform forensic accounting duties individually and with a team as joint investigation work; students have to participate in-class activities and discussions. Depending on articles in the field as sources of textual material aimed to introduce students to the existing body of knowledge in the forensic accounting domain.

Though the examination is the most used assessment tool, it is not the primary one; students’ performance in the courses can be assessed using many forms of tests and assignments, which are created to assess students’ comprehension of the course material, students’ abilities, and skills. Students of some courses are assessed using a written project that they develop, encompassing a topic-related essay, research project, investigation report, a literature review, or using the research outcomes as part of students’ major research projects. In other courses, student performance is assessed through performing presentations. Table 3: describes the most used teaching mechanism and assessment tools within stand-alone and ad hoc forensic accounting programs in Australian universities.

Table 3: Learning activates

Learning activates	Stand-alone forensic accounting courses		Ad hoc program of forensic accounting		Total frequency	Total percentage
	Frequency	percentage	Frequency	percentage		
Total sample	19	100%	24	100%	43	100%
Online learning	16	84%	24	100%	40	93%
Literature review	9	47%	24	100%	33	77%
Self-study	6	32%	24	100%	30	70%
Case studies	10	53%	20	83%	30	70%
Discussion groups/class participation	11	58%	8	33%	19	44%

5.1.3. Learning outcomes analysis

As illustrated in table 4, the vast majority of the intended learning outcomes are correlated with fraud issues. For instance, after successfully completing a forensic accounting course, students will comprehend the essence of the forensic accountants' role as fraud investigators. Students also have to gain theoretical and practical knowledge of the new trend of fraud. They also have to recognize current issues challenging the organizations and the profession of forensic accounting.

In the second rank, universities aim to provide students with knowledge, skills, and abilities to gain a complete understanding of forensics accounting. In the third rank, accounting, audit, and internal control, students have to implement suitable audit methods in fraud investigation. In the fourth rank, litigation services and corporate governance and organizations' control systems, respectively. Regarding the litigation services, universities are intended to provide the students with sufficient comprehension of the forensic accountants' role in the litigation services. On the other hand, students

are expected to analyze corporate governance's role and concept in corporate decision-making and corporate regulation. Besides, they have to recognize, define, and evaluate the effectiveness of various sources of regulation of corporate governance. In the last rank, students have to carry out a sound ethical sense in forensic accounting contexts.

Table 4: the learning outcomes

Topics	Learning objectives	University
Fraud	Students are expected to: <ul style="list-style-type: none"> • Demonstrate different fraud types and schemes. • Be conscious of recent fraud trends in a national and international context. • Apply theories and techniques applicable to the fraud prevention and detection process. • Be able to investigate fraud evidence in different contexts. 	%33
Knowledge, skills, and abilities	Students are expected to: <ul style="list-style-type: none"> • Understand the forensic accounting role. • Develop and utilize adequate skills. • Perform forensic accounting services with professional abilities. • Develop student learning experience. 	%26
Accounting, audit, and internal control	Students are expected to: <ul style="list-style-type: none"> • Using Accounting mentality to support forensic accounting work. • Explain the relationship between audit procedures and forensic accounting. • Perform appropriate audit procedures in the context of fraud detection and prevention. 	%16
Litigation services	Students are expected to: <ul style="list-style-type: none"> • Understand the forensic accountant's role within the court. • Conduct an active investigation plan within the relevant statutory and regulatory framework. • Evaluate scenarios and provide recommendations. 	%12
Corporate governance and organizations' control systems	Students are expected to: <ul style="list-style-type: none"> • Understand sound corporate governance practice. • Develop an understanding of risk management and control. • Understanding fraud's effect on organization loss and possible failure. • Utilize corporate governance measures and accountability frameworks to prevent fraud. 	%10

Ethics	Students are expected to: <ul style="list-style-type: none"> • Apply sound ethical judgments in forensic accounting professional contexts. 	%3
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5.2 Result of the qualitative thematic analysis

The findings from the qualitative thematic analysis are reported under the following themes:

- Developing students' educational experience.
- The impact of forensic accounting education.

The themes report the finding from document data and are exemplified by direct quotes from the data.

5.2.1. Developing the education experience

All forensic accounting programs' courses stressed that the course aims to equip the students with crucial knowledge, skills, and attributes, which are assumed as key areas of importance by the forensic accounting professional. According to the course specifications of U2, U3, U7, and U11, students will enhance their learning experience by dealing with current and real business issues to strengthen their opportunity and gain highly relevant experience and skills that they could apply throughout their career.

“The Master of Fraud and Financial Crime from [...] aims to meet the educational needs of those with responsibility for fraud and financial crime deterrence, prevention, detection and investigation in the public, corporate and law enforcement sectors.” (U7 website)

Students are encouraged to conceptually link the theoretical aspects of the units with the practicalities to apply the knowledge to a wide range of forensic accounting applications. For example, U1 helps students acquire capabilities relevant to the contemporary global and sustainable business

environment. Also, it trains the students to draw on analytical and evaluative performance to critically examine the real business environment by using theoretical and practical knowledge. U3 and U13 provide the students with an introduction to the nature of the forensic accounting profession in a broad range of contexts and applications.

“[...] Analyse and identify appropriate audit actions, which would be normally undertaken by an auditor, and a forensic accountant, including fraud detection procedures.” (U11 website)

“This unit will provide a theoretical and practical understanding of corporate governance, fraud, and forensic accounting.” (U1 website)

Courses U4, U9, and U11 focus on the relationship between learning tools and real forensic accounting work. According to U3 and U5, the used pedagogies matched with real forensic accounting work situations. U11 links the learning tools with real forensic accounting work to support the students' learning progress toward developing the anticipated knowledge, skills, and attributes.

"Understanding forensic accounting processes to support investigations and litigation [...] critically evaluate scenarios and provide recommendations." (U11 website)

Educationalists emphasize the relationship between intended learning outcomes, learning pedagogies, and assessment tools (Wang, Su, Cheung, Wong, & Kwong, 2013). Among the examined materials, many universities constructively align the learning pedagogies and assessment tools to help students accomplish the course's intended learning outcomes. The syllabus of the assurance and forensic accounting course offered by U11 shows a list of assessment tasks aligned with the intended learning outcomes, where the intended learning outcomes are distributed over the assessment stages. Forensic accounting courses offered by U3 and U5 link between the list of assessment tools and the list of intended learning outcomes.

5.2.2. The impact of forensic accounting education

The curricula of the examined programs assert on their impact on various important aspects, including the niche market of forensic accounting, the business environment, the profession, and the community. In the first place, all the courses aim to develop the profession of forensic accounting. U14 seeks to enhance forensic accounting careers by qualifying students with specialized forensic accounting expertise. Both U2 and U3 aim to make students able to recognize the profession's shortcomings. U6 and U8 prepare students to conduct research, which results in a distinct contribution to knowledge, where students are expected to identify current research issues and influence their prospective work environment.

“The primary aim of [...] Master of Fraud and Financial Crime is to produce graduates capable of successfully completing research that results in a distinct contribution to knowledge.” (U7 website)

A common goal of U4, U5, and U6 is to qualify the students to contribute to society. In some cases, such as U6 and U8, the course is developed in collaboration with a leading accounting association to enhance collaboration with the public sector.

“[the university is] offering a Master of Forensic Accounting and Financial Crime that is accredited by (CA A NZ).” (U9 website)

6. Conclusion

The purpose of the current study was to look at the correspondence between forensics accounting education and the current practice in the forensic accounting industry. The exploration in this paper covers forensic accounting competencies, pedagogies, and learning outcomes. Therefore, this study provides a new avenue of knowledge to academics and practitioners by providing new evidence on forensic accounting in a specific context. This paper provides constructive evidence

about the student's learning experience and intrinsic goals of forensic accounting education, as claimed in the course specifications. Researchers who undertook research on forensic accounting competencies have examined this phenomenon from the stakeholder perspective, while this research examines this phenomenon from the reality of forensic accounting education within Australian universities.

6.1. Implications

The results of this study present practical implications for policymakers, regulatory authorities, practitioners, and educational sector management, in developed countries, including Australia. The findings in this article can benefit educators who want to improve or refine their current forensic accounting courses. Moreover, this study is important for students to join forensic accounting classes. Some accounting associations are planning to create forensic accounting specialization, and others are already doing so; this study may be of interest to them.

6.2. Limitations

Just like any other research. This study has some limitations that might warrant future investigations. First, some universities websites provide heterogeneously and inadequate information about the courses. Second, the information provided in this paper was correct at the time of data collection by reviewing universities' websites. Future researchers could examine the correspondence between forensic accounting education in universities and the peak forensic accounting certification requirement to foster the accreditation process in one of the most valuable specifications in today's business environment.

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