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Forensic Accounting in Education: Empirical Evidence from Higher Education Institutions in Karnataka

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Abstract: Forensic accounting has emerged as an important area of study in commerce education due to the increasing complexity of financial fraud and corporate malpractice. The present study examines the awareness, curriculum inclusion, resource availability, and overall effectiveness of forensic accounting education among academicians and students of higher education institutions in Karnataka. Primary data were collected using a structured questionnaire from 189 academicians and 180 students through a Google Form survey. A quantitative approach was adopted, and the data were analysed using reliability analysis, one-sample t-test, and multiple regression techniques. The findings of the study reveal that curriculum inclusion has the highest impact on the effectiveness of forensic accounting education, followed by awareness and resource availability. The regression model indicates a strong relationship among the variables, explaining 90 percent of the variation in effectiveness. The results highlight the need to strengthen forensic accounting education through structured curriculum integration, awareness programmes, and adequate institutional support. The study concludes that enhancing forensic accounting education can equip students with essential skills for fraud detection and financial investigation, thereby improving their professional readiness in commerce.

Keywords: Commerce Education, Curriculum Inclusion, Forensic Accounting, Resource Availability.

1 INTRODUCTION

Forensic accounting is the process of examining financial transactions and investigating financial and accounting fraud by applying accounting, auditing, and investigative skills. It is considered one of the most comprehensive methods for reviewing financial statements and records in the context of possible allegations of fraud and for resolving economic disputes in accordance with applicable laws and regulations [1]. Forensic accounting involves identifying financial crimes such as theft, fraud, embezzlement, tax evasion, and related activities. It is generally classified into three major areas, namely investigation, dispute resolution, and litigation support. In practice, forensic accounting often involves the combined efforts of auditors and investigators. A commonly cited view is that while accountants focus on numbers, forensic accountants examine the underlying reality behind those numbers, with the objective of presenting findings before courts or legal authorities.

In many countries, forensic accounting is widely used by insurance companies, courts, law enforcement agencies, regulatory authorities, banks, and business organisations. In the Indian context, forensic accounting, as a specialised area, has not yet been explored as extensively as in developed economies. However, the growing incidence of financial fraud, white-collar crimes, and technology-based offences has increased the demand for forensic accounting professionals. There is also a perception that traditional investigative mechanisms often lack specialised accounting expertise required for complex fraud detection [2]. In this context, institutions such as the Serious Fraud Investigation Office (SFIO) have been established in India to investigate and prosecute white-collar crimes, corporate frauds, and cyber-related offences, and to support preventive mechanisms [3]. Several major financial scams reported in India, including the Mundhra scam, Fodder scam, Harshad Mehta scam, Ketan Parekh securities scam, stamp paper scam, Satyam scandal, Punjab National Bank–Nirav Modi scam, Karvy scam, and other recent cases, further highlight the need for specialised forensic investigation skills.

According to Transparency International's Corruption Perception Index 2023, India ranked 93rd among 180 countries with a score of 39, indicating persistent challenges in controlling corruption. The increasing occurrence of financial irregularities calls for higher levels of professionalism and investigative competence. In this regard, forensic accounting has emerged as an essential practice area for chartered accountants and commerce professionals in India. Professional bodies such as the Association of Chartered Certified Accountants (ACCA), the Institute of Chartered Accountants of India (ICAI), and India Forensics offer specialised training and certification programmes in forensic accounting. Further, legislative measures such as the Companies Act, 2013, have strengthened mechanisms to prevent economic offences and protect corporate and national interests [4]. Accounting failures are often associated with multiple factors, including a lack of auditor independence, management manipulation, weak internal controls, and ineffective corporate governance. At the global level, the U.S. Bureau of Labor Statistics (BLS) projects that employment in the accounting and auditing profession will grow by 7 percent between 2020 and 2030. The Association of Certified Fraud Examiners (ACFE) also provides guidance and support for professionals pursuing careers in forensic accounting.

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The forensic accounting services market is projected to grow at a compound annual growth rate (CAGR) of 7.9 percent from 2020 to 2027. These trends indicate the increasing importance of forensic accounting in detecting financial fraud, strengthening corporate transparency, and supporting regulatory compliance. As financial crimes become more complex, the need for structured forensic accounting education within higher education institutions has gained attention worldwide. In India, particularly in Karnataka, higher education institutions offering commerce programmes have gradually started incorporating forensic accounting concepts into their curricula. However, the extent of curriculum integration, availability of resources, and effectiveness of teaching practices vary across institutions. Understanding the perceptions of academicians and students regarding forensic accounting education is therefore essential to assess whether existing programmes adequately prepare graduates to meet practical and professional requirements.

Against this background, the present study examines the awareness, perception, and effectiveness of forensic accounting education among commerce academicians and students in higher education institutions in Karnataka. The study seeks to identify gaps in curriculum design, assess resource availability, and evaluate the perceived effectiveness of forensic accounting education. The findings aim to contribute to the ongoing discussion on strengthening forensic accounting education and improving the preparedness of future commerce professionals.

1.1. Contributions of the Study

The present study contributes to the literature on forensic accounting education by providing empirical evidence from higher education institutions in Karnataka. It examines the combined role of awareness, curriculum inclusion, and resource availability in determining the effectiveness of forensic accounting education using primary survey data from academicians and students. Unlike conceptual discussions, the study offers quantitative insights into the relative influence of these factors on educational effectiveness. The findings are expected to support academic institutions and curriculum planners in understanding the key areas that require attention to strengthen forensic accounting education in commerce programmes.

2 Background And Hypothesis Development

Forensic accounting has gained increasing relevance in both academic and professional contexts, particularly within the field of commerce. Existing literature highlights the growing importance of forensic accounting education in response to the rise in financial fraud and corporate irregularities. Previous studies have examined the effectiveness of forensic accounting education, the challenges involved in its implementation, and key influencing factors, including awareness, curriculum inclusion, and the availability of institutional resources.

2.1. Awareness of Forensic Accounting

Awareness of forensic accounting among academicians and students plays a vital role in its acceptance and integration into the academic curriculum. Adequate awareness is considered necessary for understanding the relevance of forensic accounting and its potential career opportunities in commerce. Forensic accounting has gained prominence due to the rising incidence of financial fraud, creating a demand for trained accounting professionals with investigative skills [5]. M.L. Bhasin observed that despite the growing importance of forensic accounting, many students and educators have limited exposure to the subject, which may affect their interest and engagement [6]. Further, Okoye and Gbegi reported that institutions promoting forensic accounting awareness through workshops, seminars, and academic interactions tend to experience higher levels of student interest and participation [7]. These findings suggest that awareness initiatives can help strengthen the foundation of forensic accounting education. Based on this background, the following hypothesis is proposed:

H1: There is no significant level of awareness of forensic accounting among academicians and students of higher education institutions in Karnataka.

2.2. Accounting Curriculum and Forensic Accounting Integration

The structure and content of the accounting curriculum play a significant role in determining the effectiveness of forensic accounting education. Z. Rezaee and R. Riley emphasized that an effective forensic accounting curriculum should include components such as fraud detection, litigation support, ethics, and investigative techniques [8]. However, in many institutions, forensic accounting is introduced only as a part of traditional auditing courses rather than as a dedicated subject, which may limit comprehensive understanding. E.J. Efiong highlighted that although some universities have begun integrating forensic accounting into their curricula, the coverage often lacks sufficient practical orientation, including case studies and exposure to technological tools used in forensic investigations [9]. This indicates the need for curriculum restructuring to better align forensic accounting education with industry requirements. In this context, the following hypothesis is formulated:

H2: Awareness of forensic accounting does not significantly influence the preference for its inclusion in the curriculum.

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2.3. Adequate Resources for Forensic Accounting Education

The availability of adequate learning resources is another critical factor influencing forensic accounting education. Resources such as forensic accounting software, case-based materials, digital tools, and trained faculty contribute to effective teaching and learning. J. A. DiGabriele noted that institutions with access to advanced forensic accounting tools tend to produce graduates with stronger practical competencies [10]. Similarly, M. M. Houck et al. emphasized the role of institutional support in providing financial and infrastructural facilities, including forensic laboratories and expert interactions [11]. However, many higher education institutions face constraints related to funding and administrative prioritisation. H. Alshurafat et al. also highlighted that faculty expertise in forensic accounting significantly affects the quality of education delivered [12]. These studies indicate that institutional investment in resources and faculty development can strengthen forensic accounting education. Accordingly, the following hypothesis is proposed:

H3: Resource availability does not significantly impact the inclusion of forensic accounting in the curriculum.

2.4. Effectiveness of Forensic Accounting Education

The effectiveness of forensic accounting education is reflected in its ability to equip students with relevant skills, industry knowledge, and problem-solving capabilities related to fraud detection and financial investigation. Z. Rezaee suggested that a well-designed forensic accounting curriculum can enhance analytical skills, ethical awareness, and the ability to identify financial irregularities [13]. Albrecht et al. found that institutions offering forensic accounting as a specialised course tend to prepare students more effectively for forensic auditing roles than those in which it is treated as a sub-topic [5]. J. A. DiGabriele further reported that hands-on training through case studies and practical tools improves students' applied skills [10]. However, E. J. Efiong pointed out that limitations such as inadequate faculty expertise, outdated curriculum content, and insufficient access to forensic tools can reduce the effectiveness of such programmes [9]. These observations underline the need for a comprehensive approach to forensic accounting education. Based on this background, the following hypothesis is formulated:

H4: Awareness, curriculum inclusion, and resource availability do not significantly contribute to the effectiveness of forensic accounting education.

3 Data and Methodology

The study adopts a descriptive research design to examine the awareness, perception, and effectiveness of forensic accounting in the commerce curriculum among academicians and students. The study is based primarily on primary data collected through a well-structured questionnaire using a five-point Likert scale. The questionnaire was designed to assess levels of awareness, curriculum inclusion, resource availability, and perceived effectiveness of forensic accounting education. Separate questionnaires were prepared for commerce academicians and students to capture their respective perceptions.

3.1. Sample Design and Techniques

The present study used both snowball and convenience sampling to select the sample respondents. Snowball sampling was employed by approaching academicians and students through faculty referrals and academic contacts, with initial respondents subsequently referring other eligible participants. Convenience sampling was also used to collect responses from readily available respondents within the stipulated period. Primary data were collected using a structured questionnaire administered via Google Forms, WhatsApp, and direct academic contacts. A total of 369 valid responses were obtained, comprising 189 from academicians and 180 from students at higher education institutions in Karnataka. As the data were collected predominantly through online mode and institutional identifiers were not included in the demographic details, the exact number of institutions covered in the study could not be ascertained. Since the study is based on non-probability sampling techniques, the findings are limited to the respondents included in the analysis. Hence, generalization of the results should be made with caution.

Although the data were collected separately from academicians and students, the analysis was conducted by combining their responses. This approach was adopted because the variables considered in the study—awareness of forensic accounting, curriculum inclusion, resource availability, and effectiveness—are perception-based in nature and relate to the typical academic environment of commerce education. Both academicians and students are associated with the same curriculum framework and institutional resources. Therefore, a combined analysis was considered appropriate to assess the overall status of forensic accounting education in higher education institutions. However, possible differences in perception between the two groups are acknowledged as a limitation of the study.

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3.2. Questionnaire

The questionnaire used in the study was self-developed, drawing on an extensive review of prior studies on forensic accounting education and curriculum practices. It consisted of four constructs, namely awareness, curriculum inclusion, resource availability, and effectiveness. To ensure content validity, the questionnaire was reviewed by two experts—one from academia and one from industry—both with expertise in forensic accounting. Based on their suggestions, minor modifications were made to improve clarity and relevance. Although a pilot study was not conducted, the reliability analysis indicated that the Cronbach's Alpha values for all the constructs were above the acceptable threshold, suggesting good internal consistency of the measurement instrument.

4 Results and Discussions

4.1. Reliability and Validity

The collected data were examined using reliability statistics to assess the consistency of the responses and to ensure that valid conclusions could be drawn. The results presented in Table 1 indicate that the Cronbach's Alpha values for all the constructs are above 0.70, suggesting satisfactory internal consistency and reliability of the measurement instrument.

Table 1. Reliability Statistics

Construct	Cronbach's Alpha	No of Items
Awareness	.929	4
Curriculum	.802	5
Resource Availability	.813	6
Effectiveness	.819	9

Before applying regression analysis, normality tests, such as the Kolmogorov–Smirnov and Shapiro–Wilk tests, were conducted on the study variables. The results indicated deviations from normality. However, given the relatively large sample size of the study, such deviations are standard and do not substantially affect regression estimates. Regression analysis is generally considered robust in large samples due to the Central Limit Theorem. Further, the Durbin–Watson statistic for the multiple regression model is 2.095, indicating no autocorrelation in the residuals. Therefore, the regression results are considered appropriate for interpretation.

4.2. One-Sample t-Test on Awareness of Forensic Accounting

A one-sample t-test was employed to assess the level of awareness of forensic accounting among academicians and students. The test value was set to 3, the midpoint of the five-point Likert scale, indicating a neutral level of awareness. The null hypothesis was framed to test whether there is no significant difference between the observed mean awareness score and the test value. The results of the one-sample t-test, presented in Table 2, show that the mean awareness score is significantly higher than the test value at the 5 percent level of significance. Hence, the null hypothesis is rejected, indicating that academicians and students possess a significant level of awareness of forensic accounting. The one-sample t-test was applied only to the awareness construct, which represents a baseline perception, whereas the remaining constructs were examined using regression analysis.

Table 2. One-Sample t-Test

Construct	t	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Awareness	35.963	188	.000	2.30688	2.1803	2.4334

4.3. Awareness and Curriculum Inclusion

The study examined whether awareness of forensic accounting influences the preference for its inclusion in the commerce curriculum among academicians and students. To analyse this relationship, a simple linear regression model was employed, with awareness as the independent variable and curriculum inclusion as the dependent variable. The regression equation is given by:

$$Y = \beta_0 + \beta_1 X + \epsilon$$

where Y represents the dependent variable, β_0 denotes the intercept, β_1, β_2, and β_3 represent the regression coefficients of the respective independent variables, and ϵ denotes the error term. When applied to the current problem, the above equation becomes

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Curriculum inclusion = β_0 + β_1 *Awareness* + ϵ

The regression results indicate a moderately strong relationship between awareness and curriculum inclusion. The R-square value of 0.532 suggests that approximately 53.2 percent of the variation in curriculum inclusion is explained by awareness. The adjusted R-squared value of 0.529 further supports the model's reliability. The ANOVA results show that the model is statistically significant, with an F value of 212.487 and a p-value of 0.001.

Curriculum inclusion = 0.609 + 0.713 Awareness + ϵ

The regression coefficients presented in Table 3 indicate that awareness has a positive and statistically significant effect on curriculum inclusion. The unstandardized coefficient suggests that an increase in awareness is associated with a corresponding increase in preference for curriculum inclusion. The standardized beta value further indicates that awareness is a strong predictor of curriculum inclusion. Based on these results, the null hypothesis is rejected, suggesting that awareness of forensic accounting is significantly associated with its inclusion in the commerce curriculum.

Table 3. Coefficient of Linear Regression Equation on Curriculum Inclusion

Model	Unstandardized Coefficients	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	.609	.121	-	5.039	.000
Awareness	.713	.049	.729	14.577	.000

4.4. Resource Availability and Curriculum Inclusion

The relationship between resource availability and curriculum inclusion was examined using a simple linear regression model, with resource availability as the independent variable and curriculum inclusion as the dependent variable. The regression results show a strong positive relationship between the two variables. The regression equation is given by:

Curriculum inclusion = β_0 + β_1 *Resources Availability* + ϵ

The R-square value of 0.880 indicates that a substantial proportion of the variation in curriculum inclusion is associated with resource availability. The model is statistically significant, as indicated by the F value of 1377.807 and a p-value of 0.001. The standardized beta coefficient further suggests that resource availability is a strong predictor of curriculum inclusion. These results indicate that institutions with better availability of learning resources are more likely to integrate forensic accounting courses into the commerce curriculum.

Table 4. Coefficient of Linear Regression Equation on Curriculum Inclusion

Model	Unstandardized Coefficients	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	.053	.063	-	.837	.403
Resource Availability	.965	.026	.938	37.119	.000

The regression coefficients reported in Table 4 show that resource availability has a positive and statistically significant effect on curriculum inclusion. The standardized beta coefficient indicates that resource availability is a strong predictor of curriculum inclusion. These findings suggest that institutions with better availability of learning resources are more likely to integrate forensic accounting courses into the commerce curriculum.

4.5. Effectiveness of Forensic Accounting Education

To evaluate the effectiveness of forensic accounting education, a multiple regression model was employed. Effectiveness was treated as the dependent variable, while awareness, curriculum inclusion, and resource availability were considered as independent variables. The multiple regression equation is formulated as follows:

Effectiveness = $\beta 0$ + $\beta 1$ *Awareness* + $\beta 2$ *Curriculum Inclusion* + $\beta 3$ *Resource Availability* + ϵ

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Table 5. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.949	.900	.899	.27021	2.095

Table 6. Coefficient of Linear Regression Equation on Effectiveness

Model	Unstandardized Coefficients	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	.014	.061	-	.228	.820
Awareness	.226	.033	.235	6.922	.000
Curriculum Inclusion	.544	.069	.553	7.825	.000
Resource Availability	.223	.068	.221	3.277	.001

The model summary presented in Table 5 indicates a strong relationship between the independent variables and effectiveness. The R-square value of 0.900 suggests that awareness, curriculum inclusion, and resource availability collectively explain a substantial proportion of the variation in effectiveness. The Durbin–Watson value of 2.095 indicates no autocorrelation in the residuals, supporting the validity of the regression model. The regression coefficients in Table 6 indicate that all three independent variables are positively and statistically significantly associated with effectiveness. Among the predictors, curriculum inclusion shows the most decisive influence on effectiveness, followed by awareness and resource availability. These results suggest that structured curriculum integration, supported by adequate awareness and institutional resources, is associated with higher perceived effectiveness of forensic accounting education. Based on the coefficient Table 6, the relationship between the dependent variable **(**Effectiveness**)** and the independent variables **(**Awareness, Curriculum, and Resource Availability**)** can be expressed as follows:

$$Effectiveness = 0.014 + 0.226\ Awareness + 0.544\ Curriculum\ Inclusion + 0.223\ Resources\ Availability + \epsilon$$

Awareness has a significant positive impact on the effectiveness of forensic accounting education, with a beta value of 0.235 and a p-value of 0.001. This indicates that, when awareness among faculty and students increases by 1 unit, the effectiveness of forensic accounting increases by 0.226 units, holding other factors constant. Therefore, the findings suggest the importance of promoting awareness programmes through workshops, guest lectures, and industry collaborations, and specialized training sessions. These initiatives can enhance understanding and engagement with forensic accounting, ultimately improving its effectiveness in commerce education.

The results of the regression analysis show that curriculum inclusion has the most significant impact on effectiveness, compared with other predictors. Table 5 shows that the beta coefficient (β_2) is 0.544, the largest among the independent variables. Additionally, the p-value is 0.001, confirming statistical significance at the 5% level. This suggests that the inclusion of a forensic accounting course in the curriculum is crucial to enhancing the effectiveness of education. Given the strong positive relationship, higher education institutions are encouraged to incorporate forensic accounting courses into the commerce curriculum. This inclusion would better equip students with the necessary skills for fraud detection, financial investigation, and forensic auditing, ultimately improving their professional readiness in forensic accounting and related domains. Institutions should also focus on developing comprehensive course content, practical training modules, and case study-based learning approaches to maximize the impact of curriculum inclusion on educational effectiveness.

Resource availability also significantly contributes to the effectiveness of forensic accounting education, with the beta value of 0.223 and a p-value of 0.001. This indicates that providing adequate resources within institutions, such as specialized training for faculty, lab facilities, financial support for workshops and training, study materials, and so on, enhances the effectiveness of forensic accounting education. Therefore, it is suggested that the institutions strengthen the commerce department by providing all necessary resources to equip students with the skills required for fraud detection and financial investigation.

5 Conclusion

This study examined the effectiveness of forensic accounting education in higher education institutions in Karnataka by analysing the role of awareness, curriculum inclusion, and resource availability. The findings indicate that curriculum inclusion is most strongly associated with the effectiveness of forensic accounting education, highlighting the importance of structured course offerings and practical learning components. The high R^2 value (0.900) suggests that awareness, curriculum inclusion, and resource availability together explain a substantial proportion of the variation in perceived effectiveness. The statistical significance of all three predictors indicates that these factors play an essential role in shaping the effectiveness of forensic accounting education. Based on the findings, the study suggests that higher education institutions may consider integrating forensic accounting as a dedicated subject rather than treating it as a component of traditional auditing courses.

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Further, promoting awareness through workshops, industry collaborations, and guest lectures, and improving institutional resources such as faculty training, financial support, forensic laboratories, and digital tools may enhance practical learning outcomes. Strengthening forensic accounting education can equip students with essential skills related to fraud detection and financial investigation, thereby improving their professional preparedness. Future research may explore industry perceptions of forensic accounting graduates and examine the influence of emerging technologies on forensic accounting education.

5.1. Limitations of the Study

The study is subject to certain limitations. The respondents were selected using non-probability sampling techniques, which may restrict the generalisation of the findings. The study is based on self-reported data collected through a questionnaire, and therefore, the responses may be influenced by individual perceptions. Further, the scope of the study is limited to higher education institutions in Karnataka. The analysis was carried out by combining responses from academicians and students, which may mask group-specific differences. These limitations should be considered when interpreting the study's results.

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ETHICS STATEMENT
This study did not involve human or animal subjects and, therefore, did not require ethical approval.

STATEMENT OF CONFLICT OF INTERESTS
The authors declare no conflicts of interest related to this study.

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