

## **University master's level forensic accounting courses: what should we be teaching? A view from the UK.**

### **ABSTRACT**

Master's level forensic accounting courses have been offered for many years, but how well do they meet the needs of students and employers? As instances of reported fraud increase and become more sophisticated (Europol, 2016), it is vital to educate effectively those whose role it will be to help prevent and deter such crimes. However, many students are unaware of the different traits and skills of forensic accounting specialists.

Using an online survey instrument, the opinions of current and former forensic accounting master's students were obtained and the effects on course development were considered. Additionally, interviews were performed with experienced practising forensics accountants to determine the appropriate objectives of university master's level degree courses and the specific areas that the teaching should cover.

The results indicate that students choose to study master's level forensic accounting from their own intrinsic interest as well as to further their careers. When considering course content, it was clear that students preferred academics to make use of real-life case studies. All agreed that fraud examination and investigation should form part of the course curriculum, and that this should highlight the close association between the terms 'fraud' and 'forensic accounting'.

Practising forensic accountants placed greater emphasis on the need for students to be able to handle and analyse evidence using up-to-date techniques. They also stressed the ability to communicate clearly to non-accountants and the need to teach report-writing skills.

Some of the specific issues that forensic accountants face, (such as dealing with the rules of engagement and contract terms and conditions), were mentioned. The importance of including crime theory was also promoted, though this was a not a widely held view. This leads us to question the extent to which forensic accounting courses should encompass practical skills and issues rather than the underlying academic theory.

This research has implications for course design and pedagogy in a fast-moving and dynamic profession.

### **INTRODUCTION**

As instances of reported fraud are increasing and becoming ever more sophisticated (Europol, 2016), it is vital to educate effectively those whose role it will be to help prevent and deter such. As commented by Souza (2017), however, many students appear to be unaware of the different traits and skills of forensic accounting specialists, (p727), yet at the same time there is evidence of a growing need to train accountants in the types of skills needed by forensic accountants (Cohn, 2014).

Previous research has investigated different approaches to the teaching and content matter of forensic accounting, (Smith & Crumbley, 2009; Kranacher et al., 2008; Seda & Kramer, 2004). This paper analyses the main content and current teaching and learning approaches specifically of forensic accounting taught master's level courses. It then compares

the courses currently offered with what current and former students and practising forensic accountants would ideally want from such courses. Using an online survey instrument, the opinions of current and former forensic accounting master's students were obtained and analysed and the potential effects on course development considered. Also, interviews were performed with experienced practising forensic accountants to determine the possible objectives of university master's level degree courses and the specific areas that the teaching should cover.

The paper is set out as follows. Literature relevant to the area is reviewed. This is followed by a discussion on the rationale for the research methods chosen. Then results are presented and analysed before conclusions are reached and practical and future research recommendations are considered.

## **LITERATURE REVIEW**

For many years the importance of forensic accounting education, whether as a modular part of an existing accounting course or separate stand-alone course, has been recognised (Rezaee & Burton, 1997) by academics and practitioners. In recent years separate forensic accounting courses at master's level have existed, though predominantly in the USA and UK. Typically, students complete such programmes in preparation for a career in forensic accounting, having, in many cases, previously worked in a related field, such as auditing.

A survey of academics and CPAs by Rezaee et al. (2004) identified 49 elements that should be included in forensic accounting courses. These included different types of fraud (such as financial statement fraud), as well as internal control evaluation. Digabriele (2008) analysed the types of skills needed for forensic accounting by soliciting the views of various stakeholder groups. Similarly, McMullen and Sanchez (2010) described the wide-ranging competencies needed. They concluded that 'the forensic accountant (therefore) needs a broader skill set beyond just fraud detection and auditing competence' (p. 32) and illustrated this by referring to litigation and evidence pertaining to valuation issues as examples. This goes beyond what might be thought as the traditional area of expertise of forensic accountant practitioners - something which has tended to be confined to the narrower area of fraud investigation. The latter view was aptly illustrated by Peterson (2003), who proposed that 'our accounting students...learn the skills necessary to prevent detect and investigate fraud' (p. 265).

Brooks & Labelle (2006) refer to the role of forensic accountants in the wider world, and to the expectations of them. This reinforces the view that forensic accountants serve a public good in society. Therefore, this highlights the importance of the right education and skills required. Furthermore, Adkins & Radtke (2004) promoted ethics teaching as an integral part of accounting education programmes. However, it is clear from Davis et al. (2010) that knowledge and skills must not only be transferable to the workplace, but also must be complemented by forensic accountants having the right personal traits and characteristics. Personal qualities such as being 'analytical', 'detail-oriented', 'ethical', 'inquisitive' and 'sceptical' ranked highly in their survey of CPAs in practice (Davis et al. 2010, p.11). Carpenter et al. (2011) showed that levels of judgment and scepticism can be raised through forensic accounting courses and, importantly, that this is sustained over time. This highlights

how education, if provided effectively, can result in enhanced ability fraud risk assessment abilities. A benefit would accrue to those firms with whom students are ultimately employed.

An area of particular interest to practitioners is the increased prominence of information technology, both as a facilitator of fraud and financial crime and as a means of prevention and detection. However, it is important to understand that such technologies are useful in fraud-related investigations and other areas of forensic accounting that are often overlooked, (such as valuations, shareholder disputes and bankruptcies) (Pearson and Singleton, 2008). As these authors remark, “since traditional accounting education has provided very limited IT-related content, especially as related to fraud and forensic accounting, accounting educators have fallen out of step with the practicing business community in some respects by not adapting curriculum to match businesses increasing investment and reliance on IT” (p. 545). This is therefore an area where there may be a clear gap between what is required and what is provided on courses.

Another component of potential interest in forensic accounting courses is an in-depth analysis of the reasons why individuals commit financial crimes such as fraud. Some, such as Ramamoorti (2008), therefore posit that the behavioural sciences, such as psychology, sociology, criminology and anthropology, should be part of any such courses. The arguments in favour of this proposition appear strong if we are to take a holistic and multi-disciplinary approach to solving crime, though this may be difficult to achieve in practice when the time and resources given to deliver curricula are stretched.

One of the most detailed prior studies on the provision of forensic accounting courses was undertaken by Seda and Kramer (2014). Focusing predominantly on the USA, they concluded that there was still no consensus on how to integrate forensic accounting into the curriculum, despite recognition of its global importance. They also recommended more international research on educational provision (by which they implied non-US) and also the need to ensure that as forensic accounting education grew, it was important to ensure that critical topics were not ignored.

The research reported here therefore makes a useful contribution to this gap in knowledge, yet despite this lack of critical studies into the provision of forensic accounting courses, some research has taken place in countries to investigate the importance and relevance of forensic accounting courses in higher education. These have included Canada (Brooks and Labelle, 2006), Nigeria (Okoye and Akamobi, 2009) and Australia (Van Akkeren et al., 2013). Brookes and Labelle (2006) justify the importance of such courses by highlighting the need for an awareness of economic crime, following from cases such as Enron, and the subsequent drive for regulatory reform. In contrast, Okoye & Akamobi (2009) focused on the particular skills needed by the forensic accountant and how they differed from those of a traditional auditor. However, they concluded, (as with Brooks and Labelle (2006)), that specialist training was needed, both within the accounting profession and in university education. Okoye and Akomobi (2009) and Van Akkeren et al. (2013) emphasised the importance of the expert witness role of the forensic accountant, just one of many skills needed in a continually growing profession.

Evidence for the provision of forensic accounting courses is strong from the foregoing discussion. This prompts the question: ‘what should a forensic accounting course look like?’ As a response to this, Kranacher et al. (2008) proposed a ‘Model Curriculum’ using the

inputs of research, practice and education. Following extensive field testing at a US university, they gave pointers to the type of structure a university course might follow. Essentially, this provided for the following curriculum areas:

- Criminology
- Legal, regulatory and professional environment
- Ethical issues
- Core fraud and forensic accounting
- Asset misappropriation, corruption and false representation
- Financial statement fraud
- Fraud and forensic accounting in a digital environment
- Forensic and litigation advisory services

While such guidance is useful to course providers, a lack of significant similar research outside the USA prevents more detailed analysis between countries, although Rezaee et al. (2006) provided information from a survey of Chinese and international students at Chinese universities. This study found that there was a higher level of preference for graduate level forensic accounting courses than for undergraduate level courses. This would appear to be because of the depth of desirable knowledge and critical analysis required to study the subject effectively - something which aligns more with a Master's level course.

A clear motivation for the following research is to provide an up-to-date perspective, which may help to inform future course content.

## **RESEARCH METHOD**

Data collection was of two types. Firstly, information as to the type of subject matter that should be included in a Master's level forensic accounting course; secondly, feedback on how best to teach this material. To obtain a full range of views, responses from both current and former Master's forensic accounting students<sup>1</sup> from a UK university<sup>2</sup> were obtained. The current students were in their final stages of completing the course, with just a final dissertation to complete. It was important to capture the input of other than existing students, because it was felt that a detailed perspective of the course would not be possible until it had been completed. Also, the usefulness and relevance of the course with the benefit of hindsight and perhaps having worked in the field for a time afterwards would give the respondent a more informed basis on which to base their opinions. From a reliability point of view, the author believed it better to have responses from as wide a group of participants as possible, because, if a respondent had found difficulties in undertaking the course, their replies might be biased by that experience. This, conceivably, a situation might arise where someone had recently received a poor mark for an assignment and then felt aggrieved as a result.

A reputable online survey tool (SurveyMonkey) was selected as the means by which the group of current and former students would be surveyed. The population was the participants (total 143) for whom the university held contact email details, which represented the majority of students who had studied on the course. Ethical approval was given by the

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<sup>1</sup> These comprised both campus-based and distance learning students and also former students

<sup>2</sup> This was a 'post 1992' university, which is part of the University Alliance of UK universities

faculty's ethics committee in advance. This ensured, *inter alia*, that confidentiality and informed consent was built into the research exercise.

To ensure validity, the survey questions were pilot tested before being finalised. This took the form of getting a fellow academic to answer the questions to their best ability and providing feedback. The survey was conducted with the student sample after they had completed all of the assessments for the course's taught units following nine months of study. They would therefore have had an appreciation of the course and its modules.

A copy of the survey tool is reproduced in Appendix A. Responses were collected over a two week period in June 2017. The results were then downloaded and analysed by the researcher.

In addition, the opinions of other experienced practising forensic accountants were obtained by interviews using the personal contacts of the researcher. Such interviews were semi-structured. They were conducted to solicit opinions as to what they considered were the fundamental objectives and key qualities and skills in respect of which universities should be focussing when developing students in a master's level forensic accounting course. The interviewees were given two key questions to consider. These are shown in Appendix C. The analysis involved searching for any relationships or differences between the sets of data and, from this, conceptualising these to form a framework which could be compared with the survey data. This follows a method propounded by Krippendorff (2004).

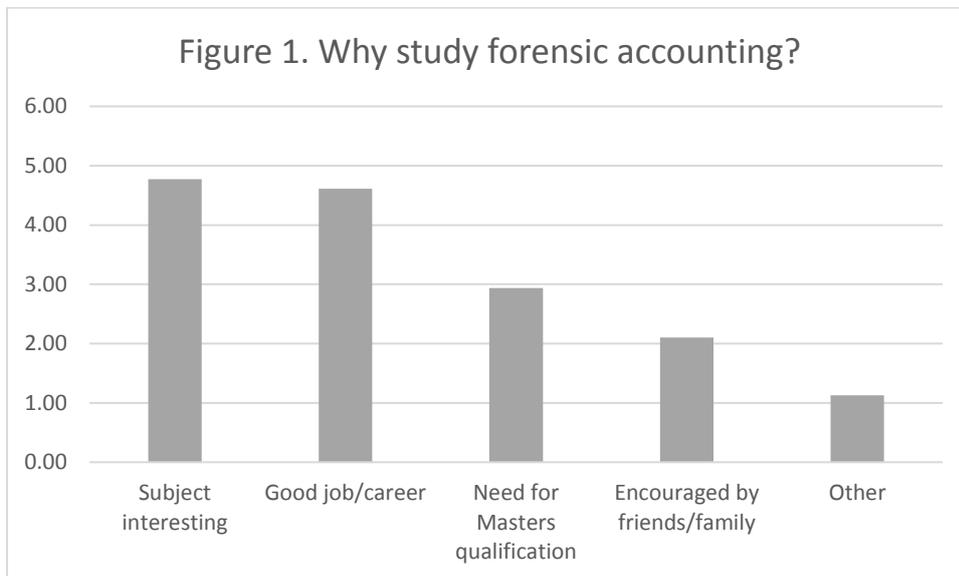
## **RESULTS and ANALYSIS**

A total of 31 replies to the online survey were recorded, which represented a 22% response rate. While this was low, it was to be expected given the fact that most respondents were working full time and with competing demands on their time. Nonetheless, the respondents were considered to be representative of the population. Of these, 16 were from current students and 15 from former students. Just over half of these who responded (17) had worked in forensic accounting or undefined related areas. We can infer that the vast majority of this group were former, rather than current students.

### **Course motivation and content**

Using a Likert –type scale of 1-5, with 1 being 'no influence' and 5 being 'a strong influence', the sample population members were asked to choose from a list of possible reasons why they decided to study a forensic accounting Master's course (Question 3). The strongest degree of agreement was that they found the subject interesting (mean 4.74). This was closely followed by the view "I thought it would lead to a good job/career" (mean 4.61), (see Figure 1). This order of agreement is somewhat surprising, as it would seem unusual that students would be prepared to make a large financial sacrifice to complete a Master's course just out of interest for the subject. There was also no marked difference between the responses of the current versus former students for this question. The findings of a high level of agreement for both intrinsic interest in the subject, and for career concerns, are nonetheless consistent with the findings of Skatova and Ferguson (2014). They found that these form two of the four reasons why students choose a particular course. The other reasons were the desire

to help others and secondly, that they were looking for an easy option to get into university, or ‘loafing’. However, that their research focused on undergraduate, rather than postgraduate degree courses.



The need to obtain ‘a Masters level qualification’ featured less prominently in the motivations of respondents (mean 2.94). This indicates that the actual subject matter, as well as its inherent interest, is of greater importance.

Turning to what the key aims of the course should be (Question 4, Figure 2), half of all the respondents who answered this free-text question mentioned the importance of preparation for the specific job market. This marks a change in emphasis from the foregoing question: that is that students chose to study forensic accounting chiefly out of interest for the subject, but the course itself should focus mainly on helping students to get a relevant job. A sizable number (21%) also mentioned that the importance of gaining specific knowledge and skills. Several respondents used the word ‘fraud’ in their answer to this question. Thus they highlight the perceived key part of the forensic accounting role, as previously identified by Kranacher et al. (2008). The response of one person “to produce graduates with skills to prevent and detect fraud,” was a good example of this view. Others mentioned the importance of learning specific skills such as testifying in court, and interviewing. This supports the findings of Okoye & Akomobi (2009) and Van Akkeren et al. (2013).

Figure 2. What should be the key aims of the course?

Prepare for the job market	50%
Enhance knowledge and practical skills	21%
Gain fraud prevention and detection skills	13%
Acquire professional status	13%
Other	4%

## Pedagogy

In terms of the methods and activities of teaching on a forensic accounting master's course, respondents were asked in Question 5 to rate different possible teaching mechanisms on a scale of 1 to 5.

These were chosen from a study by Rezaee et al. (2004), in which the opinions of academics and practitioners were taken with regard to the importance, relevance and delivery of forensic accounting education. The results are shown in Figure 3.

Figure 3. Importance of different teaching mechanisms

	Mean	Median
Real-life case studies	4.74	5
Research articles	4.52	5
Text books	4.48	4
Guest speakers	4.26	4
Fictitious case studies	4.16	4
Videos	4.00	4
Other	3.64	5

They show that real-life case studies are regarded as the most important mechanism (mean 4.74). 27 out of the 31 respondents gave this a score of 5 (very important). The results are closely correlated with Rezaee et al. (2004). In the latter study, academics placed these in the same order of importance by mean score as that shown above (NB 'fictitious case studies' did not feature in that research as a possible teaching mechanism). This suggests that students want to see how what is covered in the classroom relates to actual examples: and importantly, as shown by Boyce et al. (2001), "case studies provide the opportunity to incorporate a range of teaching and assessment strategies that encourage students to develop a deeper understanding of the subject matter and require the application of generic skills"(p.46). Interestingly, the impact of guest speakers, which may be expected by many to be up-to-date and relevant, was ranked lower than 'text books' in both studies. This result may have been affected by students' experience of guest speakers, where the quality of a presentation can be variable.

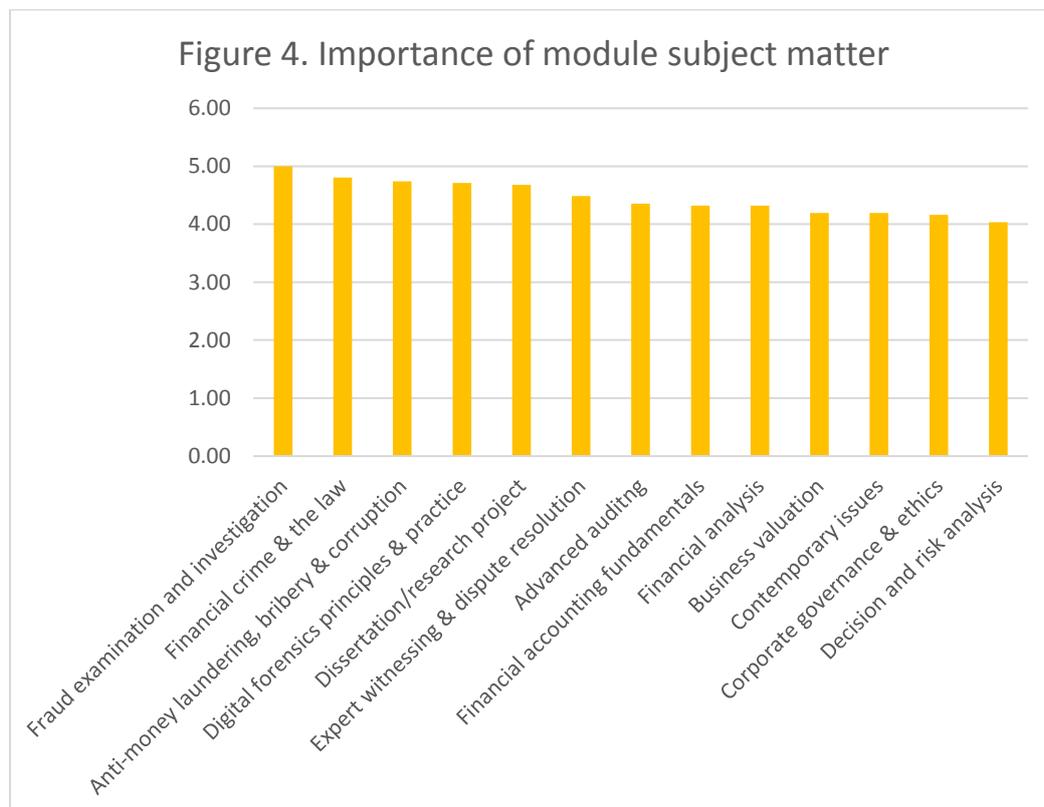
## Module subject matter

Question 6 gave a list of possible subject matters that could be taught on the course. The list of items was obtained from a knowledge of the course at the researcher's university, and also from module listings from similar courses in universities in the UK and USA, as extracted from their websites. Respondents were asked to rate the importance of each item on a Likert-type scale of 1 to 5, with 5 being of highest importance. The results are shown in Figure 4 below.

All subject items offered were ranked highly. The mean score ranged from 4.03 (Decision and risk analysis) to 5.00 (Fraud examination and investigation). It is therefore found that fraud is regarded by all the sample as an essential component of a forensic accounting course.

The subject of ‘corporate governance and ethics’ had the second lowest mean score (4.16), although it may be that it was felt that this subject had been sufficiently covered in their previous studies, for instance on general business or accounting degree courses. It has been shown that academics tend to prefer ethics teaching to be integrated across the university accounting curriculum, rather than just taught in a single core unit (Graham, 2012). Of note also were the relatively high scores for ‘anti money laundering, bribery and corruption’ (4.74) and ‘digital forensics principles and practice’ (4.71). These are two areas which have had particular prominence in the news in recent years. These responses indicate a feeling that these topics have had too little attention in the past and now merit more specific coverage.

The inclusion of a dissertation or research project was highly regarded. This gives students the opportunity to conduct some in-depth research into a relevant subject of their choosing. As this is a common feature of many Master’s level courses, it is therefore construed as an essential requirement, regardless of the course subject. More importantly to students, by giving them the freedom to research a topic, they are able to cover areas of particular interest to them.



Question 7 gave respondents the opportunity to suggest other possible topics for inclusion in a course. Suggestions covered a wide range of topics with no overwhelming common thread (Appendix B). Although fewer than half (13) of respondents answered this question, it is noted that the desire for practical training, such as interviewing techniques, or a placement

opportunity, appeared more than once. This will become an increasing demand in the future, as students look to see how they can apply relevant theory in practice.

### **Interviews with forensic accountants**

Full comments are detailed in Appendix C. The key observations they contain are analysed below.

The common threads that appear from forensic accountants include the importance of obtaining evidence and how it is handled. R1 mentioned that an objective was “a strong understanding of what constitutes evidence and the differing burdens of proof required.” This was further emphasised by the need for “a clear demonstration of being able to follow an evidentially robust trail.” This was also remarked upon by R2, who stated, “evidence is the lifeblood of what forensic accountants do and if not right, then how can you possibly write a report that can be used in court?” The importance of evidence and its handling is a vital part of the role of a forensic accountant (Bhasin, 2007). Unsurprisingly, both respondents also stated that it should form part of the overall teaching coverage of the course.

The area of communicating complex principles and activities to non-accountants featured in all three respondents’ answers. R1 commented upon “the need to draft reports and deliver expert witness on accounting matters in a clear, concise and easily understandable (to a lay-person) manner.” This was supported by R2, who referred to “financial reports that can be used to provide technical explanations for non-accountants”. In addition, R3 stated that “report writing” was a necessary course component. This does not appear as a skill expressly mentioned in forensic accounting education literature as a pre-requisite of any course, though it may be that its inclusion is implied in previous research. For example, Van Akkeren et al. (2013) remark, from their study of practising forensic accounting professionals in Australia, that such firms require strong work-based skills, such as oral and written communication skills. Although it was not specified by students in Question 7, as an extra useful topic, this is likely to be because the particular skill of report writing was considered to be assessed in other modules, or it was believed that the lengthy dissertation assignment acted as a proxy for this. It is concluded that there is a good case for including a generic report writing component on forensic accounting courses

Both R1 and R2 mentioned the important use by forensic accountants of analytical tools and, in the case of R1, technology. The latter’s remark was quite specific, stating the “use of non-accounting software packages to assist investigators/law enforcement/jurors (i.e. *sic* IBM i2).” The comment of R2 was more general and referred to “the best techniques of acquiring and analysing data”. These comments are consistent with the research findings of Pearson & Singleton (2008), who highlighted the need for relevant IT training and also with the results of the student survey discussed earlier, where ‘digit forensics principles and practice’ was one of the most highly regarded topics in terms of importance on the course.

R2, and to a lesser extent, R1, made particular comments regarding some of the practical matters that could be considered in forensic accounting courses. These included ‘ethical codes and practice’ and ‘engagements and contract terms and conditions’. While these are clearly important to someone who is practising, in a master’s level course, these should have less emphasis, especially within the tight curriculum frameworks where universities operate. This naturally leads to the argument as to how much higher education

faculty should be teaching students work-related skills, or whether the focus, at master's level in particular, should be on critical evaluation and application. There was a contrast with the response from R3, who was the only forensic accountant to mention theory. They stated the need to "delve deeper into financial crime theory." This view would support Ramamoorti's (2008) belief that behavioural science should have some place in the course.

## CONCLUSIONS

The results indicate that students choose to study master's level forensic accounting primarily because of their intrinsic interest and to further their career plans. When considering specific course content, it was clear that students preferred academics to make use of real-life case studies where possible. All students surveyed agreed that fraud examination and investigation should form part of the course curriculum, highlighting the close association made between the terms 'fraud' and 'forensic accounting'.

Practising forensic accountants placed a great emphasis on the need for students to be able to handle and analyse evidence using up-to-date techniques. They also felt that the ability to communicate clearly to non-accountants was an important skill. This needed to be addressed and, closely linked to this, it was felt that there was a need to teach report-writing skills. In addition, some of the specific issues that forensic accountants face, such as dealing with the rules of engagement and contract terms and conditions were expressed. The importance of including crime theory was also promoted, though this was not a subject that was specifically mentioned by others, including students. This leads to question how far forensic accounting courses should deal with practical skills and issues rather than academic theory. Without a sound grasp of theoretical concepts surrounding, for example, understanding the links between the criminal mind and the instance of fraudulent practice, then practitioners cannot perform their roles effectively. Therefore it is proposed that further research involving students and employees is carried out to determine where the most beneficial emphasis should lie.

Limitations to this study surround the relatively small sample size of students and forensic accountants used. A wider population from other universities would enable more comprehensive and richer information to be obtained, which would also allow for more advanced statistical analysis. Also, the study analyses data solely from the UK perspective. It would have been instructive to understand to what extent perceptions are different between countries and cultures.

This research has implications for future course design and pedagogy for what is a fast-moving and ever changing profession.

### **Appendix A**

#### **Online survey questions**

**Study Title:** A review of Master's Level Forensic Accounting courses

**Name of researcher:** XXX

**Contact details:** XXX

## **Invitation**

Thank you for reading this. I would like to invite you to take part in my research study by completing this questionnaire. It is entirely up to you whether you participate but your responses would be valued. You have been identified as a potential respondent having studied on a Forensic Accounting course at the XXX. My study researches how forensic accounting master's courses should be structured and what topics they should contain. This will inform future course design as well as help to ensure that the course satisfies the needs of the practising forensic accountant.

I neither need your name nor any identifying details; the questionnaire can be completed anonymously and all reasonable steps will be taken to ensure confidentiality. Completion and submission of the questionnaire will be taken as informed consent to participate in the research and you can withdraw at any time up until completion and submission of the survey, in which case the responses will not be recorded. Responses from completed questionnaires will be collated for analysis; once this is complete the original questionnaires will be destroyed in accordance with the requirements of the University Research Data Management Policy. Up to this stage, completed questionnaires will be stored on a secure University server.

**Please answer all questions.**

### **Forensic Accounting education**

1. Are you a current or former forensic accounting student? (Current/Former)
2. Have you worked in forensic accounting or a related area (Yes/No)
3. Why did you choose to study forensic accounting specifically? From a scale of 1-5, with 1 being no influence and 5 being a strong influence, please rate how strongly each of the following affected your decision.
  - a) I thought that the subject matter would be interesting
  - b) I thought that it would lead to a good job/ career.
  - c) I needed to have a Masters qualification
  - d) I was encouraged by family and/or friends
  - e) Other (please state)
4. From your point of view, what should be the overall aims of the course?
5. How important do you regard each of these mechanisms (adapted from Rezaee et al., 2004) for teaching on a forensic accounting course? Please rate each from a scale of 1-5, with 1 being not important and 5 being very important
  - a) Real-life case studies
  - b) Fictitious case studies, but based around potentially real events
  - c) Use of relevant text books
  - d) Drawing upon relevant research articles
  - e) Guest speakers
  - f) Videos
6. Considering your overall view of the subject matter which should ideally be included in an MSc Forensic Accounting course.

The following subjects are included as part of modules in various Masters level forensic accounting courses in the UK and US. Please rate each from a scale of 1-5, with 1 being not important and 5 being very important for such a degree course.

- a) Financial accounting fundamentals
- b) Financial analysis
- c) Decision and risk analysis
- d) Fraud examination and investigation
- e) Financial crime and the law
- f) Expert witnessing and dispute resolution
- g) Digital forensics principles and practice
- h) Corporate governance and ethics
- i) Anti money laundering, bribery and corruption
- j) Business valuation
- k) Advanced auditing
- l) Contemporary issues
- m) Dissertation/research project

7. Is there anything else that you feel *should* be included in the syllabus which is not already covered? If so, please state.

8. Do you have any other comments?

Thank you for completing the survey.

If you have any concerns regarding this research please contact me in the first instance. If you are not entirely happy with a response please contact XXX.

## **Appendix B**

### **Responses to question 7 – is there anything else that should be covered in the syllabus?**

- Research methods/statistics
- In depth handling of forensic evidence
- Interviews & graphology
- Handling & cataloguing evidence
- Fraud investigation techniques
- Accounting module
- Internships and practical use of IT software for fraud examination
- Placement
- Data extraction techniques & systems
- Anti malware training & ethical hacking
- Risk analysis
- ACFE exam preparation

-Forensic interviewing skills & techniques

- **Appendix C**

**Comments from interviews with forensic accountants, R1, R2, R3**

**(a) What should be the primary objectives of a Master's level course in forensic accounting?**

**R1**

1. "The ability to draft reports and deliver Expert Witness on accounting matters in a clear, concise and easily understandable (to a lay-person) manner."
2. "A strong understanding of what constitutes evidence and the differing burdens of proof required."
3. "A clear demonstration of being able to follow an evidentially robust trail and task investigators in a clear manner."
4. "Be able to offer innovative insights and/or solutions into financial investigations."
5. "My comments are based on the experience of accountants coming into contact with non-accountants and the gulf that often lies between both parties in terms of requirements and/or understanding."

**R2**

1. "To give an understanding of the best techniques of acquiring and analysing data that can be legitimately be used in establishing a factual matrix surrounding accounts and financial reports that can be used to providing technical explanations for non-accountants. Accounting and company jargon is used all the time and perfectly intelligent individuals like barristers and judges will not understand it. No one has a clue what we are talking about!"
2. "To give a full understanding of financial reporting regimes across the world and the specific legal and compliance requirements and how these vary in different jurisdictions. It depends on the region investigated and the domestic arrangements in the country where the entity is based."
3. "To provide an insight into common frauds, manipulations of accounting data and reported criminal prosecutions and civil recoveries in various jurisdictions including restrictions on investigations and the rules and admissibility of evidence. Evidence is the lifeblood of what forensic accountants do and if not right, then how can you possibly write a report that can be used in court?"
4. "To equip the successful candidates to consider further studies in connection with providing compliant written reports and giving evidence in various tribunals, Courts and other Alternative Dispute Forums (ADR)."

**R3**

1. "Preparing individuals for an understanding of forensic accounting elements in accounting and finance and their application in audit."
2. "To enable students to delve deeper into financial crime theory."

**(b) Are there any particular areas of the job or profession that you would consider to be vital in terms of teaching coverage on the course?**

## **R1**

1. "Evidence handling."
2. "Use of non-accounting software packages to assist investigators/law enforcement/jurors (i.e IBM i2)."
3. "Report writing."

## **R2**

1. "Reading and understanding accounts."
2. "Financial reporting standards across the world - headlines only."
3. "Obtaining other material and data handling."
4. "Techniques of investigation and restrictions."
5. "Uses of Forensic Accountants."
6. "Ethical Codes and Practice. You have to morally evaluate situations."
7. "Engagement and contract terms and conditions. If you don't get these right you are liable for a lot of things and won't get paid."
8. "Restriction of instructions and limitation of risk. If you're going to be any good as a forensic accountant, you have to think outside of the box about how to discover information."

## **R3**

1. "Investigations of all types, including fraud, CSR, financial crime and money laundering."
2. "Disputes, including expert witnessing and alternative dispute resolution."
3. "Valuations and reporting writing."
4. "Compliance and how this fits in with the global legal framework."
5. "General accounting, analysis and understanding."
6. "Corporate governance."

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