

The Gap Between Supply and Demand in Forensic Accounting

Astrid Putri Rahmajati¹, Intiyas Utami²

Universitas Kristen Satya Wacana^{1,2}

Jl. Diponegoro No. 52-56, Kec. Sidorejo, Kota Salatiga, 50711, Indonesia

Correspondence Email: astridputriahmajati@gmail.com

ORCID ID: 0000-0002-7227-7469

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ABSTRACT

The number of Forensic Accountants in the past year has increased following the rise of corruption cases. With that being said, there is a lopsidedness between supply and demand due to the increasing request. Thus, the supply implies to the forensic accountants' education to create great accountants. Hence, the purpose of this study is to decide the contrasts within the competencies of forensic accounting specialists that the education must possess in forensic accounting. The researchers used an interview and observation as the primary data. The researchers also used 17 websites taken from several universities in Indonesia and abroad as the sample. The results show that there are some contradictory opinion according to the forensic accounting practitioner and academics about the competencies that one person must have. From the results study, it can be concluded that Accounting study program is not only learn about the technical topics but also the soft and hard skills needed.

Keywords: Competency, Curriculum, Demand, Forensic Accounting, Supply, University.

INTRODUCTION

Several previous studies stated that there had been an increasing demand for forensic accounting services worldwide due to a large number of crime and fraud cases (Howieson, 2018; Tiwari & Debnath, 2017). Then, there is an increasing attractiveness for suitable forensic accounting education programs and graduate programs for students that match forensic, adversarial, and investigative skills (Wang, Lee, & Crumbley, 2016). However, there are still some obstacles in this forensic accounting education for students, which also causes the supply level for forensic accounting practitioners to be insufficient because the practitioner requires a sufficient background in their field. It is because many universities decided to postpone offers of forensic accounting education. Meanwhile, many universities have offered forensic accounting education (Seda & Kramer, 2014). It means that there was a gap in providing the required skills and competencies with the provided education.

Therefore, the objective of this research is to find the gap between the competency of forensic accounting practitioners with the existing university curriculum and course topic that can lead to improvements in forensic accounting education. The reason is that there is an increasing need and interest in forensic accounting to reduce corruption cases in the world. The contributions of this research are practical and theoretical. For the theoretical contributions, first, this study would contribute to determining the educational readiness of forensic accounting students to meet the needs of employers of the forensic accountant. Second, contribute to teachers in developing and improving the quality of the curriculum that must be established for this field of forensic accounting. Third, it can enhance understanding of fraud education in the context of higher education in Indonesia and several countries. For the practical contribution, this research can help students that have an interest in forensic accounting in choosing courses to take for the development of their skills and competencies.

LITERATURE REVIEW

Forensic Accounting

There are several other terms related to accounting forensics such as Investigator, Audit Investigator, and Fraud Examiner, but they have no different job requirements, which means they are similar (Ismail et al., 2019).

Forensic Accounting Scope

Forensic accounting provides services that keep individuals, organizations, and governments on track and can last for a long time (Mehta & Bhavani, 2017). These extensive forensic accounting services, in turn, leads to forensic accounting, which is a multidisciplinary specialty field (Hegazy, Sangster, & Kotb, 2017). As a result, forensic accounting practitioners can work in various types of organizations, including public agencies, insurance companies, banks, police, and government agencies (Tiwari & Debnath, 2017).

Forensic Accountants Skills

The forensic accounting discipline combines knowledge and skills from various fields. The fields included in forensic accounting are accounting, auditing, psychology, taxation, criminology, sociology, and law (Rezaee & Burton, 1997). Also, forensic accounting students must develop not only technical skills to succeed in their future careers. The skills that are meant by technical skills are those that include investigative, analytical, technological, and adversarial. Hence, these are some of the skills that forensic

accounting students must possess and master (Davis et al., 2010).

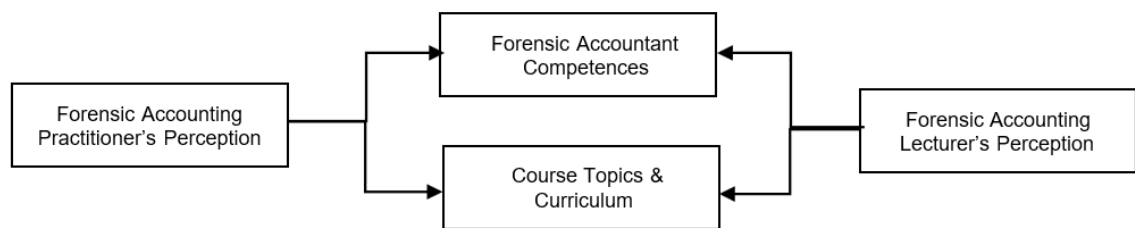
Curricula Related to Accounting Forensic

Fradella et al. (2007) said that the study of forensic courses must contain these two balanced things: theory and application. Thus, several obstacles must be overcome in the faculty's forensic accounting course and curriculum to balance theory and application. The first obstacle in this forensic accounting study is whether there are available teaching materials (Rezaee & Burton, 1997). Smith and Crumbley (2009) said that stakeholders have no common ground or agreement on existing components in forensic accounting. In addition, only a few courses are available, and only a few of them offer these courses.

Pedagogy in Accounting Forensic

It should be noted that students must be equipped with learning competencies that are desired in the world of work, especially for a student that would be a forensic accountant professional (Tiwari & Debnath, 2017). Therefore, about being forensic accountants, universities must be able to provide lessons related to forensic accounting. Several researchers have researched different pedagogies for teaching forensic accounting (Lehmann & Heagy, 2017; Matson, 2016; Sledgianowski et al., 2017).

Figure 1. Conceptual Framework



RESEARCH METHOD

According to M, Caco and Suprpto (2021), the researchers only intend to describe or explain the symptoms that are happening through descriptive research. Therefore, this research is considered a descriptive qualitative study that aims to describe current events. The type of data used is subject data taken through the opinion of forensic accounting practitioners and forensic accounting lecturers about an event or situation, which is the topic of discussion in this study. In addition, this study would use primary data obtained through direct interviews conducted via Zoom meetings.

Two informants were selected to answer forensic accounting education problems because they knew, experienced and were directly involved in the social interactions studied. Therefore, the academic informants are the accounting lecturers from universities in Central Java related to forensic accounting, Satya Wacana Christian University. The consideration for selecting this university is because Satya Wacana Christian University is the best postgraduate accounting forensic program in Central Java with 'Unggul' accreditation. Therefore, this study asks several questions about the forensic accounting course in a curriculum implemented at Satya Wacana Christian University. Another informant is the accounting forensic practitioners from BPK (Audit Board of the Republic of Indonesia), who were also invited to this interview. For an additional reason, this study discusses the deficiency of the knowledge they have

achieved during college compared to the competencies that must be possessed.

This study also uses secondary data, which is the source of research data obtained through observation, conducted by intermediary media, and obtained by other parties. The secondary data is in the form of observations on the websites from 17 campuses abroad and journal data relevant to this study's theme. These data would be used as a basis for comparison to support primary data output so that the expected results can be achieved. The requirement to select the secondary data is a website from universities with good accreditation with a forensic accounting study program. The websites from 15 campuses abroad and two local campuses websites are:

Table 1. Foreign Colleges and Universities Offering Forensic Accounting Courses Websites

No	College/University	Program Type	Website
1	De Montfort University (Leicester, UK)	BA Required	https://dmu.ac.uk/
2	Nottingham Trent University (UK)	MS-Accountancy Elective	https://ntu.ac.uk/
3	Seneca College (Toronto, Canada)	Graduate Certification in Fraud Examination & Forensic Accounting	https://senecacollege.ca/
4	Kwantlen Polytechnic Univ. (Richmond, BC, Canada)	BBA Accounting Elective	https://kpu.ca/
5	American University (US)	MS-Accountancy Elective	https://american.edu/
6	Northeastern Illinois University (US)	BS-Accounting Elective	https://neiu.edu/
7	University of Wollongong (Australia)	DBA Program	https://uow.edu.au/
8	RMIT University (Melbourne, Australia)	BBA Accounting Electives	https://rmit.edu.au/
9	Hong Kong Polytechnic University (Hong Kong)	BBA Accounting Elective	https://polyu.edu.hk/
10	Lignan University (Hong Kong)	MS in Accountancy Elective	https://ln.edu.hk/
11	Technology Mara University (Malaysia)	MS in Accountancy Elective	https://uitm.edu.my/
12	Asia Pacific University of Technology and Innovation (Malaysia)	MS in Accountancy Elective	https://apu.edu.my/
13	Dublin City University (Ireland)	MS in Accountancy Elective	https://maynoothuniversity.ie/
14	University College Dublin (Ireland)	MS in Accountancy Elective	https://ucd.ie/
15	University of Lagos (Nigeria)	MS in Accountancy Elective	https://unilag.edu.ng/

Table 2. Indonesia Colleges and Universities Offering Forensic Accounting CoursesWebsites

No	College/University	Program Type	Website
1	Gadjah Mada University (Yogyakarta, Indonesia)	Bachelor Program	https://ugm.ac.id/
2	Satya Wacana Christian University (Salatiga, Indonesia)	Graduate Program	https://uksw.edu/

Because this research used two types of data (primary and secondary data), the first path to take the data is taking secondary data first because this secondary data result is used as a benchmark for confirmation in the interview section (primary data). The secondary data would have taken some data regarding the core topics that the university has provided. The next flow is to start conducting interviews based on the secondary data that has been obtained. There are eight questions for each interviewer, consisting of two topics: competency and curriculum aspects. Thus, the information about the two topics would be the comparison with Accounting Forensic in Indonesia. The research method uses three steps. The first step is data reduction. There is quite a lot of data obtained through the interview with the Head of the Undergraduate Program and accounting forensics and observation on several 17 websites worldwide, including Indonesia. Therefore, it is necessary for those data to be recorded carefully and in detail. After the data is recorded, then it needs to be reduced. Data reduction can be done by summarizing, choosing the main things, and focusing on the important things. Thus, the reduced data from interviews and observation would provide a clear picture of the problem. The second step is the presentation of data; this step presents the reduced data from the first step in the form of brief description paragraphs. Therefore, the existence of data can make it easier to understand the problems at hand. The last step is to draw a conclusion. It concludes the brief description paragraphs into some sentences. Conclusions can answer the formulation of existing problems if the research is supported by valid evidence.

For data in qualitative research to be recognized as scientific research, it is necessary to test the validity of the data. The data validity test used in this study is the data source triangulation test. Data source triangulation is the drawing of conclusions from three different sources. Three different data sources in this study are from some university websites, journal data, and interviews. First, after observing the 17 websites and some journals to gain more information about those universities, the researchers make a summary. Second, the researchers made a manuscript after interviewing some interviewees. Then, because the researchers got so much information, therefore the researchers compiled all of the information and made a conclusion.

RESULTS

The analysis and observation of web-based forensic accounting curricula covering courses and programs in several countries, including some universities in Indonesia. The researchers identified ten stand-alone forensic accounting courses offered by seventeen universities. In addition, six universities had stopped offering forensic accounting courses, and one university canceled it as a course of study. In the course section, the researchers found four core topics in the observation procedure based on Accounting and Auditing, Fraud, Law, and Criminology.

Forensic Accounting Core Content Knowledge Analysis ***Accounting and Auditing***

Bookkeeping and fraud detection are the basic foundations of forensic accounting training courses. Billing is a prerequisite. Understanding the concept of accounting makes it easier for students to understand accounting transactions and records. The forensic accounting course aims to extend this knowledge to understand the forensic process from an accounting perspective and how bookkeeping can help with the research (Kranacher & Riley, 2020). For example, courses offered by Northeastern Illinois University allow students to distinguish between audit and forensic accounting objectives and the relationship between those two subjects. Students would understand the fraud triangle and its application to the corporate audit risk model and understand the code of conduct for forensic accounting, auditing standards, and general concepts of fraud, corruption, and other dysfunctional behavior. The following information about the contents of the ACCY 465 Forensic Accounting course can be found on the Northeastern Illinois University website. The Forensic Accounting minor prepares students with accounting and auditing knowledge and legal and investigative skills (Northern Illinois University, n.d.).

Fraud

Forensic accounting studies have found that fraud is a major topic and the main subject of forensic education (Huber, 2021). All universities that offer forensic accounting education focus on fraud. Of the 17 courses, 10 (58%) are primarily discussing fraud topics. Fraud investigations introduce students to the investigative aspects of forensic accounting practice and the tools and techniques needed to do so. Through an introduction to the theories and concepts underlying the topic of fraud, students would be introduced to the nature and types of fraud and financial crime at various levels, including individuals, businesses, and governments. As an example, the De Montfort University website provided details on the course content of Forensic Accounting. According to De Montfort University Leicester (n.d.), This course covers fraud, financial crime, and data analysis procedures – invaluable insight used by professionals in the search for criminal activity in both public and private sector organizations.

Law

The role of court accountants in proceedings is covered to some extent. The four courses specifically include this knowledge. The University of Wollongong introduces forensic students to the legal framework of litigation in the Australian and international legal systems in an abolished course that is considered essential knowledge for those seeking to become forensic scholars (Ballou et al., 2020). In the law course, students study theoretical and operational concepts and methodologies, as well as law and customary law, related to the work of independent court accounting professionals in the investigation and resolution of cases suspected of disputes or improper behavior. The University of Wollongong website has more details on the course content of the ACCY951 Forensic and Litigation Framework course. This topic describes the role of law in dealing with fraud cases and the legal framework of the forensic accounting process from preliminary stages to investigation, prosecution, or proceedings (University of Wollongong Australia, n.d.).

Criminology

Both the program of Forensic Accounting offered by the University of Gadjah Mada and Satya Wacana Christian University provide students with knowledge of criminology. Students design indicator of improper behavior in order to initiate an investigation and plan to prove or disproves such allegations. Such college programs and courses in

forensic accounting focus on applying criminological theory to previous corporate financial scandals.

By integrating criminology into a forensic accounting course, students have many opportunities to reflect. First, it allows them to study the factors that led to the consignment of criminal financial activity. Second, we can discuss and explain governance and ethical issues related to economic criminology. Finally, the integration of criminology in these courses is consistent with the intended learning outcomes of representative articles in this area in relation to the various research tools, skills, and abilities of this role (Kern & Weber, 2016).

Perception of Forensic Accountant Competency from Forensic Accounting Practitioners and Forensic Accounting Academics

Lecturers are individuals or people who become teaching staff at a university. Lecturers at universities who educate accounting students must be committed to developing the right qualities to meet the needs of today's world of work. The researchers interviewed Forensic Accounting lecturers, namely Mr. MA via ZOOM:

"Because this profession is very demanding, therefore this profession expects high soft skills and hard skills, as well as high Forensic Accounting knowledge. The logic must also be strong because we would also uncover a case because it is not something easy. Communication science is also because when investigating sources of information. Then, you must also have the psychological knowledge to read people's language, spoken and written. The ability to be open is also required or think outside the box. We need to have it to uncover fraud. Even skills in technology due to today's digitization are very important. Then, not only the ability to collect data but also the ability to analyze and conclude something is a fraud or not".

The opinion about the competencies that forensic accountants must have expressed by Mr. MA is complementary to that expressed by two forensic accountants. This statement below is expressed by Mr. MW:

"Simplify, there are three main and most important components. Related to the name itself, Forensic Accounting, people must understand Accounting, which is the most important thing. Then it is related to forensics, meaning that it can be fought in court. Therefore, the second competency that must be possessed is related to legal issues. The third competency is related to investigative skills. Thus, how we obtain documents and information from the parties that we examine. If we look at many corruption cases in Indonesia, sometimes our enthusiasm to eradicate corruption is not directly proportional to our understanding of what corruption is. Yes, the spirit of eradicating corruption must be supported by an understanding of corruption itself which is important for Indonesia today".

According to Mr. IM, he said that the most basic competency is accounting. Also, how the flow of financial statements is prepared and how to analyze financial statements. Then, you can apply the knowledge of Forensic Accounting by learning and doing.

The perceptions expressed by both parties between forensic accounting practitioners and forensic accounting academics have similarities and complement each other. On the one hand, Mr. MA as a forensic accounting lecturer is more straightforward in revealing that expertise in forensic accounting cannot only be obtained through academic

skills. However, it requires skills related to forensic accounting that are not only acquired in the academic field. But on the other hand, forensic accountants emphasize more directly on the expertise gained from the academic field because forensic accounting is technical in nature.

They get these various competencies not only from their previous education but also from their workplace. They get basic knowledge of Forensic Accounting from previous education based on the topics of courses available at the university. The core topics, such as accounting and auditing, fraud, law, and criminology, are the results of observations made by researchers on several university websites about their Forensic Accounting courses. However, for more expertise, they get from training or even from seniors in their workplace. These skills include data analysis techniques, interview techniques, and investigative skills. As stated by Mr. MW, from training, I gained additional knowledge about auditing, especially related to what we do in the field. For example, how to get data analysis and interview techniques because interviews are also important if we want to check financial statements. Meanwhile, Mr. IM states that there is also an investigative skill gained from BPK.

Perception of Course Topics & Curriculum from Forensic Accounting Practitioners and Forensic Accounting Academics

The researchers interviewed several forensic accounting practitioners about the importance of the topic of forensic accounting courses. It is because the Forensic Accounting curriculum must be in accordance with market demands. According to Mr. IM, he said that studying abroad is very helpful in accordance with market demand because he often uses real case studies. However, Mr. IM also believes that Indonesia should beat the forefront of science related to anti-fraud and anti-corruption after he compared it with Indonesia cases when Mr. IM studied abroad. Wherever, the topics of courses given by universities in Indonesia are also quite complete, although there are still some improvements to the topics of these courses because the scope of the material is very broad, as said by Mr. MA, one of the lecturers at universities in Indonesia:

"This course is an interdisciplinary course or involves many disciplines. Especially when discussing Forensic Accounting, it would be related to legal issues. So criminal and civil aspects would also be covered because we can provide valid evidence. Thus, the accounting field combines with other disciplines such as law, psychology, auditing science, and other sciences. For the topics, we usually start with a review of legal aspects because the basis and purpose are to support legal goals. Then the aspect of fraud, what drives fraud, how to handle fraud and the impact of fraud. Then, investigation techniques, reporting, and what if you become an expert witness".

DISCUSSION

The results of the conversations from interviews conducted through the ZOOM platform showed that the informants from the practitioners and academics agreed that this Forensic Accounting course must stand alone. This is because Forensic Accounting is always evolving, the scope of the material is extensive, and it is impossible to combine it with other courses. Also, Forensic Accounting still needs a lot to be learned and is very much needed in the future.

From the opinion of a forensic accounting academic interviewed by the researchers, the academic said that the topic of forensic accounting courses given by the university was

quite complete, including the four core topics of courses that the researchers observed from several university websites abroad and in Indonesia. Forensic accountants also stated that the curriculum related to forensic accounting in Indonesia is quite in line with market demands. Both academics and practitioners have the same opinion; namely, they both agree that this forensic accounting course is stand-alone. Because this forensic accounting science would always develop and the material's scope is very broad. In addition, there is still a lot that needs to be learned for forensic accounting.

From the research that has been done in several places, researchers suggest that accounting study programs, economics, and business faculties at several universities in Indonesia can include course topics that involve not only technical aspects but also soft and hard skills that forensic accountants must have. This is because some forensic accountants only get more knowledge from the institution, not from their previous education. In addition, because there are some differences regarding the competencies that forensic accountants should have from the interviews, there are very high expectations for the courses offered at several universities in the world to match the market demand. This is because the higher education curriculum must be balanced with the workforce needs or competencies currently required by forensic accountants to meet market demand. Therefore, it takes several revisions to the courses in the curriculum of this accounting study program to meet the competency based on market demands and to make the Forensic Accounting course stands alone.

CONCLUSION

Based on the results of the research and discussion that have been described, it can be concluded that the opinion between two forensic accountants and one forensic accounting academic had complimentary thoughts about the competency of forensic accountants that must be possessed, which practitioners emphasize the technical side while academics emphasize the soft and hard skills needed. However, forensic accounting practitioners gain this knowledge beyond their previous education. Because in reality, there is still a gap between the curriculum or topics of forensic accounting courses and the education offered. Whereas the competencies that a forensic accountant must possess are also obtained from the education offered, and it must also be under market demands to be more effective.

Meanwhile, future researchers should conduct broader research. Not only focuses on one forensic accounting lecturer, two forensic accounting practitioners, and only two university websites in Indonesia that are more reputable and got an expert on the Forensic Accounting field. This is to increase the perception of the importance of this forensic accounting course in the curriculum of the accounting study program towards the competencies that forensic accountants need to possess.

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DECLARATION OF CONFLICTING INTERESTS

The authors declared no potential conflicts of interest

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