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Forensic Accounting in Higher Education: A Missing Link in Combating Financial Fraud

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Abstract

Forensic accounting plays a vital role in detecting fin crime, corporate governance and financial transparency. However, it is yet to be incorporated into the curricula of higher institutions in many developing nations including India. This lack of exposure creates a unique gap between the fraud examination skills needed in the field and the limited exposure students get in traditional accounting programs. This study identifies this gap as the "missing link" and examines the feasibility of incorporating forensic accounting into higher education in India from the perspective of academicians. The study intends to investigate five aspects namely awareness of forensic accounting, perceived need of the subject, possibility of teaching it, challenges of teaching and its potential contribution to fraud prevention and financial transparency, thru a cross-sectional survey by way of a structured questionnaire to faculty in accounting, commerce and management. It also examines academic willingness to support such courses and explores if preparation and perceived impact predict such support. It concludes with policy recommendations such as forensic accounting in undergraduate and postgraduate programs.

Keywords

Accounting Education, Curriculum Development, Financial Transparency, Forensic Accounting, Fraud Prevention

1. Introduction

A threat of financial fraud is a big challenge to economic stability and to the public faith in business community some would argue. Now fresh reports from across the globe are confirming this pattern. Costs of Occupational Fraud the Typical Organization A Staggering 5 Percent of Its Yearly Revenue the Association of Certified Fraud Examiners (ACFE, 2024)

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estimates that the average organization loses about 5% of its annual profits to job-related fraud. This is consistent with other recent assessments of corporate misbehaviour (EY, 2023; KPMG, 2023). It is also the rarest form of fraud. This is especially true in emerging markets. In India, PwC's latest poll also revealed that 59% of respondents felt they had been victims of financial or economic crime in the past two years, a figure higher than the global average of 41% (PwC, 2024). Similar conclusions have been reached by Deloitte (2022) and Transparency International (2023), who find that bad governance and regulatory imbalance lead to an even higher probability of fraud in emerging markets. But there is more at stake than just financial loss; it also erodes investor confidence, damages corporate governance and raises questions about the reliability of financial reporting. The field of financial crime is becoming increasingly detached in its tools and tactics from those of standard accounting and auditing. The statutory audit is not intended to provide assurance that the financial statements are free of material misstatement, whether caused by fraud or otherwise (see Rezaee & Burton, 1997). This is a constraint particularly highlighted in recent OECD (2022) discussions on fraud-risk governance.

This is the environment under which forensic accounting was born as a specialised service. Forensic Accounting: Forensic accounting employs accounting, auditing and investigative skills to investigate an entity's finances to detect fraud and quantify damages and to develop evidence that can be used in a court of law (Ould Daoud Ellili, 2024). Today its importance is still promoted in literature in fraud detection and litigation support (Dalwadi, 2023; Al-Maude & Al-Qudah, 2023). The discipline received more attention in India after a series of high-profile corporate frauds. The worst of which was the collapse of Satyam Computers in 2009, whose chairman admitted to round tripping the company's books (Bhasin, 2015; Kinanti et al., 2024). These events exposed the inadequacies of the existing standards of governance and auditing and made the regulators and professional bodies to perceive fraud detection and investigation as a distinct discipline of audit and not a marginal issue of the year-end audit.

But there is a paradox, a strange one. Nevertheless, the education to transfer this expertise, forensic accounting, is drastically lacking. Early surveys of academicians and practitioners in forensic accounting suggested agreement that forensic accounting is applicable to accounting students and should be taught in the accounting curriculum, as either a stand-alone course or as a supplement to other accounting and auditing courses, the extremely few programs gave this provision (Agbatogun, 2026; Ould Daoud Ellili et al., 2024). Further research showed the fragmented and contradictory character of teaching forensic accounting on organisational and national levels (Seda & Kramer, 2014). This trend persists in more recent international studies (Seda & Kramer, 2024). Model fraud and forensic accounting curriculum-based courses have been developed as a guide to standardised course content, but instruction has been tardy and fragmented in coming (Alshurafat et al., 2023). There tends to be a bigger scarcity in emerging economies where formal education in the sector has been sluggish to develop, and many graduates are naively thrust into the Profession until, they can be educated to detect and pursue the very scams they will be facing (Fatima et al., 2026).

India is a good example of this gap. The demand has been established by the industry and professional bodies are starting to recognise forensic accounting through certifications, but it

seems that the topic of forensic is struggling to find its place in the form of an independent subject in regular UG & PG curriculum in India. The academic world has also been slow to recognise its value as a distinct field. Such low faculty awareness and institutional reluctance is still suggested by recent studies (Alsheikh, 2025; Usha, 2025). In the end, the decision to teach a subject is up to curriculum designers and teachers, and their knowledge of the field, how important they think it is to students, how well their school can accommodate the subject, and the barriers they think they'll face. These are also comparatively rarely explored variables at the level of faculty in Indian context. The present study recognises the faculty level disparity and the meat of the matter What are the ideas of the teachers themselves, the very Open system of higher education that views it with optimism or pessimism, allowing non- specialist to teach higher level specialist courses irrespective of theory or practice view it This level is self-evident, says this paper's author.

Thus, the present study tries to analyse the barriers and opportunities of implementing forensic accounting in Indian higher education from the perspective of academics. The study was carried out on the awareness level of forensic accounting among commerce/management and accounts teachers, the need for the topic, the preparedness of the institution to teach the subject, challenges and obstacles in teaching and the role of forensic accounting in fraud prevention and financial transparency. Analysis differs from that of students or practitioners in that it is performed on curriculum providers, to understand why a field so universally regarded as essential punches so weakly above its weight in university offerings and to draw policy suggestions that could help to embed it in both undergraduate and postgraduate offerings, such that students develop the capacity to conduct fraud-examination and gain increased financial literacy. This in turn contributes to the scant but growing literature on forensic accounting education in developing countries and India's continuing efforts to combat financial crime. The paper is organised as follows. We begin by reviewing the literature relevant to our study and develop the conceptual framework and hypotheses. Then we describe the methodology and the results. Finally, we conclude with implications and recommendations.

1.1 Problem Statement

Financial fraud is turning into a systemic risk to the existence of organisations and public confidence. Businesses worldwide lose an average of 5% of their annual revenue to occupational fraud (Association of Certified Fraud Examiners (ACFE, 2024). India and other developing countries continue to have the highest levels of economic crime. The PwC Global Economic Crime and Fraud Survey (2024) reveals that over two years, more than half of Indian organisations had been victims of financial crime, indicating an increasing vulnerability to risk. Traditional accounting and statutory audits are meant to ensure the fairness of financial statements, not to detect or investigate fraud, and there is a structural competency gap in them, which forensic accounting fills.

Forensic accounting training is still unevenly applied in university education globally (Seda & Kramer, 2024) but demand is increasing and developing countries are falling behind. India: Despite the efforts of regulatory bodies to strengthen the mechanisms to control fraud, there are still challenges in introducing forensic accounting as a stand-alone subject at the

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undergraduate and postgraduate levels. The lag is partly because the perspectives of academicians – those who develop the curriculum and ultimately decide whether it will be approved – are largely under-examined. Faculty members have a lack of understanding and concerns about the preparation of the institution (Alsheikh, 2025). Therefore, determinants of forensic accounting acceptance at higher institutions of learning are not well documented. Closing this gap is crucial to boost the capacity to investigate fraud and financial transparency.

1.2 Research Objectives

The paper aims to study the suitability and adequacy of content of forensic accounting education and its delivery in Indian higher education institutions thru the study of awareness level among academicians, demand for inclusion of subject, preparedness of the institutions and barriers to its introduction. It also discusses the anticipated impact of forensic accounting education on deterrence of fraud and financial transparency and proffers policy measures to ease its inclusion into university curriculums.

1.3 Research Questions

1. What is the level of awareness and understanding of forensic accounting among academicians in Indian higher-education institutions?

2. Do academicians perceive a substantive need to introduce forensic accounting as a dedicated subject within university curricula?

3. To what extent are higher-education institutions prepared to implement forensic accounting education, and what challenges or barriers hinder its adoption?

4. How is forensic accounting education expected to contribute to fraud prevention and financial transparency within the Indian context?

1.3 Significance of the Study

This research is relevant as it provides evidence from the perspective of forensic accounting education at the faculty level to the agenda of financial integrity in India. This may guide the regulators and policy makers in their decision to encourage or mandate forensic accounting in higher-education programs. For HEIs, it outlines institutional preparedness and key challenges to the decisions on dedicated courses, electives or integrated modules. For professional bodies it helps them align academic training with industry need better. It also presents the viewpoints of academicians and solutions for curriculum designing and faculty training. Which in the end we think students benefit the education that foster development of competence of fraud-examination and financial literacy. For scholars, it provides a baseline for future comparative and longitudinal research.

2. Literature Review

The literature relevant to this study is within and across the following four interrelated strands: definition of and need for forensic accounting; controversy surrounding its inclusion in

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accounting education; institutional pressures and barriers that influence/incorporate such inclusion; and nascent findings from emerging markets and India. These strands will be separately discussed and will provide the theoretical background for the study and the specific gap it fills.

2.1 Forensic Accounting: Concept, Scope, and Role in Fraud Control

Forensic accounting is the use of accounting, auditing and investigative skills to a potential or actual legal problem (Crumbley et al., 2015). The literature shows that the scope of forensic accounting has been broadened to include the domains of digital forensics, cyberfraud investigation, and evidence analytics (Hassan, 2026; Dalwadi, 2023). The objective and technique of forensic accounting differ from the statutory audit and aims to discover, investigate and quantify fraud and its results must be forensically admissible (Agbatogun, 2024; Metwaly et al., 2023). External audit is meant to allow the auditors to give an opinion on the financial statements if they give a genuine and fair view and it is not a major source of discovering fraud. The domain was defined by kinanti et al., (2024) to include fraud examination, litigation support and expert witnessing and the evolution of the domain was tied to the establishment of practice standards and professional qualifications. Modern practitioner-oriented research still raises deductive analysis, critical thinking, interviewing, electronic discovery and legal literacy as fundamental forensic skills (Akande & Olowookere, 2021; Al Natour et al., 2025).

The discipline is conventionally understood to operate along two complementary lines. Reactively, forensic accounting supports the investigation of suspected fraud, the reconstruction of transactions, and the presentation of findings as expert evidence; proactively, it informs the design of controls, risk assessments, and deterrence measures intended to prevent misconduct before it occurs (Alzahrane, 2024; Crumbley et al., 2015). This dual orientation matters for education, because a curriculum confined to investigative technique alone would neglect the preventive competencies that employers increasingly value (Kilic, 2020). The professionalisation of the field through dedicated credentials has reinforced the case for formal education, since certification presupposes a body of teachable knowledge that universities are well placed to deliver (Kushme et al., 2018).

It is frequently said that the field consists of two complementary lines of operation. It is useful for the forensic investigation of suspected fraud, reconstruction of transactions, and for giving of testimony at trial (reactive) and it is useful for the development of controls, risk assessments and deterrent measures aimed at inhibiting the occurrence of fraud (proactive) (Kilic, 2020; Crumbley et al., 2015). This dual perspective is crucial for education, as a program that focuses mainly on the investigative method will likely be deficient in the preventive skills companies are increasingly seeking. The professionalisation of the area thru specialist certificates has increased the need for formal education as certification implies a corpus of knowable information that higher education institutions have been able to provide (Kushme et al., 2018).

That goal is different and it takes a certain skill set and a lot of work has been done to articulate that. DiGabriele (2008) surveyed practitioners, academics and consumers of forensic services and found that all agreed that the skills of deductive analysis, critical thinking, nonrigid and

nonstructured investigative methods, analytical skills and a fundamental understanding of the law are pertinent to a forensic accountant. Davis, Farrell, and Ogilby (2010) proposed a practitioner-focused model that indicated fraud detection, interviewing, analysis and interpretation of financial statements, electronic discovery, and knowledge of rules of evidence as the top five skills valued across both discipline and profession, though they acknowledged differing levels of importance between domains. Since these competencies are not adequately developed by traditional accounting teaching, various writers argue that forensic accounting deserves a separate pedagogical treatment, rather than accidental coverage within the existing topics (Rezaee & Burton, 1997).

Also, the fraud idea adds to the importance of the discipline. The fraud triangle and its derivatives situate forensic accounting within a model where the motivational factors for the commission of fraud are conceptualised as pressure, opportunity and rationalisation, and subsequent research has expanded on these constructs to provide a more generalised explanation of why individuals and organisations commit financial crime and how such crime can be predicted and prevented (Huma, 2025). The theory of forensic accounting firm was consistent with the view that forensic accounting will be effective in detecting and preventing fraud. The argument that forensic accounting enhances reliability of financial reporting and efficiency of fraud control in an emerging market context was widely accepted by (Fatima et al., 2026; Kinanti et al., 2024). This line of thinking essentially assumes forensic accounting as a skills-based solution to the fraud issues that are not fully addressed by traditional audit and mainstream accounting education. This assumption underpins the perceived-impact aspect of the current research.

2.2 The Demand–Education Gap and the Curriculum-Integration Debate

The literature has provided us with a notion that forensic accountant is needed and, very little forensic accounting is being taught inside the accounting curriculum. The first proposal for the inclusion of course in forensic accounting in accounting schools be it a whole course or as a part of an existing accounting and auditing course was by Rezaee, Lander and Reinstein (1996). Rezaee and Burton (1997) reviewed educators and certified fraud examiner (CFE) practitioners and forecasted an increased demand for forensic accounting education and services. The current literature still supports such need (Seda & Kramer,2024; Rezaee & Wang, 2023). According to Alzahrane (2024), accounting students were in favour of this program, since they believed it would enhance their employability and their detection of fraud.

Placement is such a sensitive issue. Some would create a particular and specific class in forensic accounting which would cover its investigation and legal parts as truly as they need. Others suggest that forensic accounting be embedded in the accounting and auditing curriculum through offering forensic versions of key courses (Akande & Olowookere, 2021; Fatima et al., 2026) that permeate the curriculum with a “forensic sensibility” in all courses. Recent pedagogical study has also stressed on the significance of planned curriculum design in India (Usha, 2025). However, it has been largely limited to metropolitan centers (Fatima et al., 2026).

Further investigation has been made into the degree of this incorporation and the manner of its accomplishment. Rezaee & Wang (2024) reported on the availability and composition of

forensic accounting education in the US and elsewhere and concluded that offers were sparse, uneven and disjointed. Kramer, Seda and Bobashev (2017) re-examined the views of educators and found that support for the expansion of forensic accounting education is still strong, as is the controversy over where it should be placed, its depth and topics. Some attempts at creating have been particularly in the direction of the model fraud and forensic accounting curriculum developed under the sponsorship of United States federal authorities sought to standardise the objectives and content of instruction and provide guidance to other educational institutions that might offer the course (Alshurafat et al., 2023). However, diffusion has been slow and regionally concentrated. There have been parallel lines of questioning from the demand side. Alzahrane (2024) noted that accounting students expressed positive views about the inclusion of forensic accounting in their programs because they thot it would increase their prospects of finding employment and their capacity to identify fraud. A major limitation of this thread is the focus on industrialised countries and especially the United States. This limits the applicability of its results to other regulatory and educational systems. However, taken together, these studies suggest that there is a persistent gap between the perceived value of forensic accounting education and its actual, uneven provision, driving both the awareness and perceived-need dimensions of our research.

More importantly, because this basic research was conducted in a single country setting, the findings cannot be immediately generalised to other countries with different national regulatory regimes, professional organization and educational governance. This has led to repeated calls for contextualised studies that can capture the way the demand-education gap plays out at the level of national systems. Research in developing countries, including this study, contributes to such studies.

2.3 Institutional Readiness and Barriers to Adoption

The use of forensic accounting is not simply a function of the perceived need, but also of the existence of institutional capacity and barriers to change in the curriculum. Multi-dimensional readiness Readiness is multi-faceted and includes the availability of skilled staff, appropriate teaching materials and software, links to industry and regulators, and an administrative and accreditation environment ready to support a new subject. There is an increasing consensus on the barriers to such readiness, such as lack of qualified faculty, non-standardized curricula and teaching materials, inflexibility of existing program structures, limited funding and low level of awareness of decision makers (Rezaee & Wang 2024). Patel (2018) discussed the forensic accounting education in Jordan from a stakeholder perspective and argued that the successful implementation of a program depends on the satisfaction of the expectations and capabilities of universities, professional bodies, employers and students, and the institutional readiness cannot be assumed even if demand exists.

Evidence from India is sparse but suggestive. Ahamed & Sharmacharjee's (2019) evaluated the views of academicians on the problems in promoting Forensic Accounting in India. They discovered that less than 50% of the respondents knew about the discipline. This is an important finding in that it implies that awareness is not only a pre-requisite of adoption but a structural barrier per se. If a faculty doesn't know what or is confused about forensic accounting, then

it's not going to be the one that decides to bring in forensic accounting no matter how much there may be external demand. Methodology: This study employs and expands the methodology of past studies in this line that generally uses cross-sectional questionnaire survey data on perceptions ranked on Likert scale. Overall, the literature on readiness and barriers suggests that faculty attitudes and, consequently, institutional capacity are important, and often limiting, factors to the adoption of the discipline of forensic accounting education. This connects these constructs directly with the barrier and readiness constructs in the present study.

They are not mutually exclusive but mutually reinforcing. The absence of qualified faculty is both a cause and a symptom of low institutional recognition, as departments lacking forensic expertise will be less likely to see the value in the subject and to promote its inclusion. Financial constraints also limit hiring and training that could address the faculty shortfall. Curricular inflexibility and long approval processes exacerbate the problem so when people within the academy *do* see a need, the institutional route to address it may be slow or blocked. Patel (2018) noted that often schools do not have enough or any links with industry and regulatory bodies, which could provide cases, guest speakers and placement opportunities. This makes it harder for schools to deliver good programs.

2.4 Forensic Accounting Education in Developing Economies and the Indian Context

The evidence from emerging markets is that the gap in education demand is far larger in non-advanced markets. Swarnali et al., (2023) examined the level of awareness of forensic accounting amongst students in Nigeria and found it inadequate and recommended its immediate inclusion in the curriculum as a measure of fraud-prevention. Similarly, Fatima et al., (2026) found that stakeholders had a very strong feeling of fear about forensic accounting in Nigeria, tho not yet institutionalised. Studies from China (Rezaee, Lo, Ha, & Suen, 2016) and Jordan (kaur et al., 2022) report similar results in single country and comparative research: strong interest and perceived demand, but poor availability of formal education and supplementary assistance. A common feature is that forensic accounting is recognised within regulatory and professional bodies, sometimes many years earlier, and then becomes part of university mainstream teaching.

This, at least, is the tendency in India. A wave of interest in forensic accounting was generated by a series of high-profile corporate scandals, including the 2009 Satyam Computers scandal, where the chairman confessed to the long-term manipulation of the books of the company (Bhasin, 2015). Metwaly et al., (2023) stated that as the Indian economy becomes more vulnerable to financial crime, forensic accounting is becoming an increasingly important tool for service providers to this segment. The profession is however still in its infancy. The tide has turned since then The Institute of Chartered Accountants of India (a recognised accounting body in India) launched a certification course in forensic accounting and fraud detection for working professionals. The 2013 Companies Act and the establishment of specialised investigative agencies created an expanded formal apparatus to fight corporate fraud.

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Financial-sector regulators mandated forensic audits, albeit gradually, situations, prominently banking. But these tendencies seem to have largely passed by conventional undergraduate and postgraduate education, where forensic accounting is still considered, if taught at all, a longueurs detrude sort of topic. Much of the present Indian literature is conceptual or descriptive in form and gives the promise of forensic accounting rather than objectively addressing the facilitators for its pedagogical uptake. However, Ahamed & Sharmacharjee (2019) are still a rarity in researching the matter from the perspective of Indian academicians. Their finding of limited awareness indicates that there is still a long way to go in scaling up forensic accounting education in India. The supply of forensic accounting education in Indian higher education continues to lag well behind both demand and regulatory expectation.

The Indian evidence base is substantially different from that of the leading economies as well. U.S. studies are heavily based on systematic surveys of academics, practitioners and systematic audits of program availability. A good part of the Indian scholarship is conceptual, reviewing definitions, mapping the history of the discipline and making the case for its relevance, rather than empirically testing perceptions. Empirical study in India has generally focused on practitioners, corporate uptake or students, and has ignored the perspectives of university teachers. This is important because in the Indian higher-education system, curricular change is mediated thru faculty bodies, boards of studies and university and regulatory approval processes where academicians are the pivotal actors; therefore, comprehending their awareness, their judgements of need and their perception of barriers is a prerequisite for any realistic assessment of whether and how forensic accounting can be integrated.

2.5 Synthesis and Research Gap

These four strands are underpinned by three findings. Forensic accounting is first and foremost a professionally developed competence-based response to financial fraud that is only weakly informed by traditional audit and accounting education. Secondly, there is a persistent and well-developed gap between the demand for forensic accounting competence and the supply of such experience in accounting education. Such a gap is further widened by less institutional readiness and greater barriers in developing countries. Thirdly, while there is a fair amount of research interrogating practitioners and students, there is very little research examining the motivations of academicians – the very gatekeepers who decide if and how forensic accounting is introduced in the curriculum. There is hardly any study which has taken a holistic view of awareness, perceived needs, readiness, barriers and perceived impact in the Indian higher education framework.

The only Indian study most closely linked (Ahamed & Sharmacharjee, 2019) has confined itself to hurdles and reports alarming levels of awareness. The present research is an attempt to bridge this gap by looking at the potential for forensic accounting to be incorporated in higher education in Indian context, from the perspective of Indian academicians and across the entire spectrum from awareness to felt need to institutional preparedness to barriers to perceived

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impact and policy. The objective of the study is to identify and explore the gap between the perceived need for forensic accounting and its minimal presence in the Indian university curriculum and to generate evidence, which may guide institutional educational practice and policy in this regard.

This research makes three contributions, focusing on academics and evaluating the whole sequence of constructions, not any part. The data offer recent evidence at faculty level from Indian HEIs, an under-represented context in the international literature. It is theoretically combining awareness, perceived need, preparation, barriers and perceived impact in one chain of concepts. This allows to explore the relations between these variables (rather than a basic description of them). In practice it is supposed to come up with policy relevant responses for the regulators, the professional bodies and at the institutions that are thinking of including forensic accounting in their undergraduate and post graduate programs.

3. Conceptual Framework and Hypotheses

The approach shows one logical sequence: Awareness and need create demand; institutional readiness supports supply; barriers determine if supply is delivered; implementation produces fraud-prevention outcomes; and policy is informed to improve enabling conditions.

The conceptual framework is informed by three interrelated theoretical perspectives. Among them, Diffusion of Innovations Theory is the most widely applied theoretical lens to explain adoption of forensic accounting education, and to define influence of perceived value, institutional readiness and barriers to implementation. The value of forensic accounting education is explained by the Theory of Human Capital, and this is particularly because of the potential for specialised knowledge and skills that can be acquired for the detection of fraud and financial transparency. The Fraud Triangle provides a substantive basis for the fraud prevention relevance of forensic accounting by demonstrating the premise of conditions under which fraudulent acts can be perpetrated. The three perspectives, then, seem to intervene at different levels within the model proposed, and not to attribute contradictory explanations to the phenomenon under study.

3.1 Theoretical Foundations

The suggested framework comprises three complementing theoretical perspectives: Diffusion of Innovations Theory, Human Capital Theory and Fraud Triangle. Each theory covers different section of the research model.

The Diffusion of Innovations Theory is the main theory that supports the understanding of the uptake of forensic accounting education. Forensic accounting may be considered as a curricular innovation whose implementation is contingent upon the perceived usefulness, compatibility and feasibility of the innovation within existing institutional systems. In the present study, institutional readiness and perceived obstacles and hurdles are significant organisational variables that might either assist or hinder adoption. The hypothesis thus provides the primary framework for investigation of the relationship between institutional preparation, perceived impediments and academicians' support for adoption.

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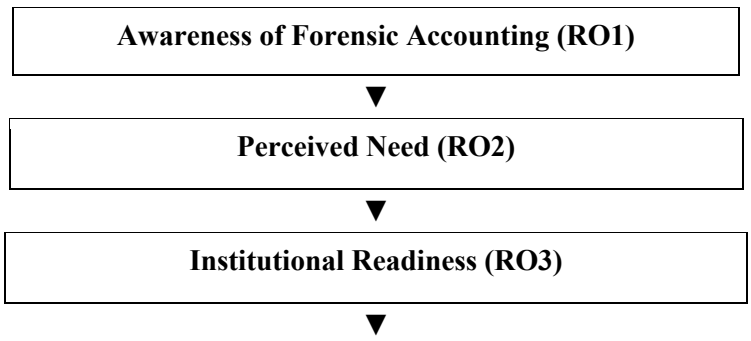
Human Capital Theory provides the basis for understanding the perceived educational value of forensic accounting. Education creates information and certain skills which improve the productivity of persons. Similarly, education in forensic accounting can give students with specialist knowledge and abilities that are relevant to fraud detection, investigation and financial transparency. Thus, academicians who acknowledge these benefits may rate the incorporation of forensic accounting in university curricula more favourably. Thus, Human Capital Theory underpins the association between perceived educational benefit and support for adoption.

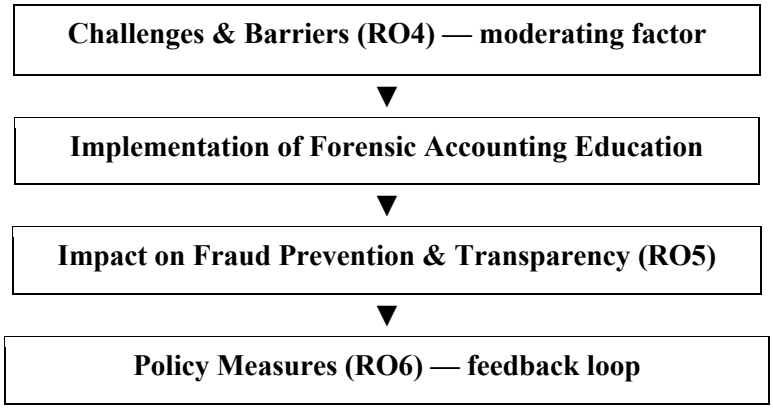
The Fraud Triangle is the substantive justification for the fraud prevention part of the study. The framework cites pressure, opportunity and rationalisation as conditions related to fraudulent activity. The Fraud Triangle illustrates why expert forensic accounting knowledge may be considered relevant to fraud detection and prevention although the present study does not test these three elements explicitly. It, thus, offers the conceptual rationale for exploring the perspectives of academicians on the role of forensic accounting education toward fraud prevention and financial transparency.

Together these hypotheses offer a cohesive explanation of the suggested adoption procedure. Diffusion of Innovations discusses the conditions of adoption, Human Capital Theory explains the perceived educational value of the invention, and the Fraud Triangle shows the underlying fraud prevention significance of forensic accounting education.

3.2 Conceptual Framework

The conceptual model combines the three theoretical views according to the level of complexity of explanation of each. Theoretical Justification for Adoption Diffusion of Innovations Theory is the key theory that explains adoption. Especially, the effect of institutional readiness and perceived barriers on academicians' support of adoption of forensic accounting education. The projected benefits of good education in forensic accounting can be explained through human capital theory, due to its expected effects on specialist knowledge, professional work-readiness and capacities to detect and prevent fraud. The Fraud Triangle also serves as the theoretical basis to demonstrate the relationship between forensic accounting education and fraud deterrence and financial statement transparency. In this sense, the three theories are not considered as separate predictors in this study. Instead, the three theories are a theoretical underpinning for the unique phase/levels in the proposed framework.





The framework is a theoretically inspired sequence and not a fully tested causal model. The empirical analysis examines the measurable links between awareness, perceived need, institutional preparation, perceived problems and barriers, perceived impact, and support for adoption. The theorised downstream outcomes of implementing forensic accounting education include its contribution to fraud prevention and financial transparency, which are not directly observed in this cross-sectional study. This distinction guarantees that the conceptual model is broader than, yet consistent with, the statistical model.

3.3 Hypotheses Development

The hypotheses are proposed according to the theoretical relationship of the variables in the conceptual framework. For each testable domain hypothesis there are two hypotheses of the empirical test: a null (H_0) and an alternative (H_a) hypothesis. In the null hypothesis we state there is no statistically significant link or difference, while the alternative hypothesis is the relationship or difference we predict based on theory. The hypotheses are tested by using the statistical procedures discussed in Section 4 and the statistical significance is computed at the a priori significance level.

H1 — Awareness → Perceived Need

Awareness is the first phase of evaluation of a curricular innovation. Those academics whose academic pursuits are closer to forensic accounting are likely to have a clearer understanding of its value and therefore a stronger perceived need for its inclusion in higher education.

Null (H_{01}): There is no significant relationship between academicians' awareness of forensic accounting and their perceived need to introduce it.

Alternative (H_{a1}): There is a significant positive relationship between academicians' awareness of forensic accounting and their perceived need to introduce it.

H2 — Institutional Readiness → Support for Adoption

Diffusion of Innovations Theory suggests that the acceptance of innovations is influenced by the organization's readiness to change and its capacity to execute. Those who have sufficient academic experience, resources, administrative support and curricular space are expected to be more supportive of adoption.

Null (H_{02}): Institutional readiness has no significant relationship with academicians' support for adopting forensic accounting education.

Alternative (H_{a2}): Institutional readiness has a significant positive relationship with academicians' support for adopting forensic accounting education.

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H3 — Challenges & Barriers → Support for Adoption

Real or perceived obstacles to execution may make introduction of forensic accounting education more difficult and costly to accomplish. Following Diffusion of Innovations Theory, more perceived barriers should be correlated with a less practice-supportive adoption.

Null (H_{03}): Perceived challenges and barriers have no significant relationship on academicians' support for adopting forensic accounting education.

Alternative (H_{a3}): Perceived challenges and barriers have a significant negative relationship on academicians' support for adopting forensic accounting education.

H4 — Perceived impact → Support for Adoption

Education develops knowledge and specialised skills that can produce professional and societal gains according to the Theory of Human Capital. Forensic accounting Forensic accounting Scholars who believe that forensic accounting has better contributions to fraud prevention and financial transparency are likely to be the biggest proponents of adopting forensic accounting.

Null (H_{04}): There is no significant relationship between the perceived impact of forensic accounting education and academicians' support for adopting it.

Alternative (H_{a4}): There is a significant positive relationship between the perceived impact of forensic accounting education and academicians' support for adopting it.

H5 — Differences Across Academic Subgroups

Different disciplines, ranks, types of institutions, and geographic regions may have different needs for forensic accounting among academicians. Such divergences may arise from professional exposure, institutional setting and availability of relevant resources.

Null (H_{05}): Perceptions of the need for forensic accounting education do not differ significantly across academician sub-groups (discipline, designation, institution type, or region).

Alternative (H_{a5}): Perceptions of the need for forensic accounting education differ significantly across academician sub-groups.

4. Research Methodology

This chapter sets out the methodology through which the objectives and hypotheses established earlier are operationalised into a runnable study, covering the research design, population and sampling frame, sample size, sampling technique, instrument, validity and reliability, data-collection procedure, analysis plan, and ethical considerations.

4.1 Research Design and Approach

This study adopts a quantitative, deductive research design within a broadly positivist paradigm, an approach appropriate for testing theory-derived hypotheses about relationships among measurable constructs (Saunders, Lewis, & Thornhill, 2019). Because the objectives require measuring perceptions across a large and geographically dispersed population of academicians at a single point in time, a cross-sectional survey strategy was selected. The design is at once descriptive, in establishing the levels of awareness, perceived need, readiness, barriers, and perceived impact, and explanatory, in testing the hypothesised relationships between these constructs and academicians' support for adopting forensic accounting education. Primary data are collected through a structured, self-administered questionnaire and

analysed statistically to answer the research questions and test the hypotheses. A survey is chosen instead of experiments or case studies because the research questions aim to measure the perception of such naturally occurring perceptions among many respondents rather than to manipulate variables or study a single setting in depth. The unit of analysis is the individual academic. The data of relevance are his or her perceptions.

4.2 Population and Sampling Frame

The target population is academicians teaching accounting, commerce and management in Indian higher education institutions as they are the faculty most closely concerned with whether forensic accounting enters the curriculum. The sampling frame is based on All-India Survey on Higher Education (Ministry of Education, 2024) which lists 1,168 universities, 45,473 institutions and about 15.98 lakh professors in the Indian higher education system. The sampling approach is two-step, based on the type of institution and the discipline, to better reflect the variation in the higher education system. These are type of institution (central, state, private and deemed universities along with autonomous and affiliated colleges) and discipline (departments of accounting, commerce and management). Stratification is important because, for example, institutional readiness, resources, and prior exposure to forensic accounting are likely to differ systematically between well-resourced central universities and affiliated undergraduate colleges, and this adjustment minimises the possible bias in the forensic accounting due to the differences in institutional preparedness, resources and previous experience to forensic accounting. Accounting, commerce and management are chosen as subjects because forensic accounting, if it is taught at all, is typically located within these disciplines and so their faculty will be the most knowledgeable and consequential respondents. We do not include retired academics or those teaching completely different areas. The unit of analysis is the individual academician, not the institution.

4.3 Sample Size

Sample size was determined following the needs of planned statistical studies, number of constructs and predictors suggested in the models and need for enough observations for subgroup analysis and exploratory factor analyses. The study used a non-probability sampling technique and therefore the sample size calculation is not interpreted as achieving representativeness of the community or making a 5 per cent margin of error statement for the overall population.

The sample size was determined by applying the formula for large population proposed by Cochran (1977) considering the typical standard number of completed replies. The calculation provides a starting value of 384.16, rounded down to 385 sample for 2 = 0.5. The 95 percent confidence level (Z = 1.96), p = 0.50, q = 0.50 and an expected 5 percent precision. We assume p = 0.50. This is a conservative choice, which produces the largest predicted variance in the absence of any prior information on the population.

A sample of 385 completed responses was deemed logistically feasible and statistically adequate to conduct the planned analyses, without any claim of the sample being representative of all academicians in Indian higher education. The goal is to be above the minimal observation requirements for the planned multiple regression analysis with five predictor constructs. The

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sample size is adequate to perform an exploratory factor analysis for the multi-item scales. To allow for incomplete or unusable responses, approximately 10% more questionnaires were distributed, with the aim of distributing 424 questionnaires. Total number of valid responses in final analysis was 385.

4.4 Sampling Technique

The research employed the stratified non-probability sampling, purposive and convenience sampling technique (Saunders et al., 2019). There was no comprehensive public listing containing the relevant demographic and individual contact details, so it was not possible to draw a probability sample of individual academicians. Thus, institutions were selected in the stated institutional and regional strata for the increase of representativeness. Faculty members teaching accounting, commerce and management were recruited purposively as they are the best prospective informants in terms of the research objectives. Access to individual respondents was also affected by convenience factors.

This enhances representation across significant institutional and regional divides but does not offer each academician a known a priori probability of selection. Thus, the results should be read as indicative of the views of the academics who participated in the study and not as statistically representative estimates for the population of Indian academicians. Institutions are first selected across the strata described above to secure representation of the different institution types and regions, and within each selected institution the faculty teaching accounting, commerce, and management are then approached purposively as the relevant informants. This pragmatic strategy is common in educational survey research where a sampling frame of individuals is unavailable; its non-probability character is nonetheless acknowledged as a limitation, since it constrains statistical generalisation to the wider population, and it is revisited in the limitations of the study. In practice the strata are operationalised across the major geographic regions of the country, so that northern, southern, eastern, western, and central institutions are all represented and the over-representation of any single region is avoided. Within each region a mix of institution types is selected, and the number of questionnaires allocated to each stratum is set in rough proportion to its share of the relevant faculty population.

Hence, the study is focused on an analytical explanation of the links among the study constructs, and not on statistical generalisation of the population parameters. The diversity of institution types, fields and regions contributes to the breadth of the sample but the limitations of non-probability sampling cannot be avoided.

4.5 Research Instrument

Data are collected using a structured questionnaire developed expressly for this study and arranged into eight sections. Section A collects demographic and professional information for sample description and group comparisons. Sections B to G measure the six substantive constructs, namely awareness, perceived need, institutional readiness, challenges and barriers, perceived impact and support for or intention to adopt forensic accounting, each with six items rated on a five-point Likert scale from strongly disagree (1) to strongly agree (5). Section H captures policy preferences with ranking and closed items. The items were based on validated

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instruments from the literature on forensic accounting education (Rezaee & Wang, 2024; Ahamed & Sharmacharjee, 2019) and tailored to the Indian context. The support-or-intention construct, which is the dependent variable of the hypothesis tests, is based on the idea of planned behaviour, where behavioural intention is viewed as the proximal determinant of behaviour. To limit respondent fatigue, while still allowing sufficient variance for parametric analysis, a five-point Likert scale was chosen over longer seven- or nine-point alternatives, and each construct is scored as the mean of its constituent items to yield a continuous composite suitable for correlation and regression. Items are reverse-coded to reduce response-set bias and re-scored prior to analysis.

4.6 Validity and Reliability

To validate the topic, questionnaire items were taken from the relevant literature and adapted to the context of forensic accounting teaching in Indian HEIs. The items were examined by experts for relevance, clarity, language and coverage. An initial assessment was also conducted to pick up on confusing or low performing items. Before the final Formative review

Construct validity was assessed using exploratory factor analysis (EFA) since the questionnaire comprises adapted and context-specific items for the six domain constructs (awareness, perceived need, institutional readiness, challenges and barriers, perceived impact, and support/intention to adopt forensic accounting education). The suitability of the data for factor analysis was examined using the Kaiser-Meyer-Olkin (KMO) measure and Bartlett's test of sphericity.

Principal axis factoring was used as the extraction method. Factor retention was determined using eigenvalues, scree plot and theoretical six-construct model. Loadings of .50 or greater were considered practically meaningful. Items with poor primary loadings or large cross-loadings were reviewed for theoretical relevance before any item was removed.

The factor loading pattern was employed to give preliminary evidence of convergent and discriminant validity. Convergent validity was evidenced when items that measured the same construct had primary loadings on one factor. Discriminant validity was validated when items exhibited prominent main loadings on their hypothesised factors and did not have problematic cross-loadings on other factors.

Internal consistency reliability was assessed with Cronbach's alpha, which is considered satisfactory if it is 0.70 or higher. After the validity test, composite construct scores were calculated by averaging the retained items in the constructs and reverse coded item was properly rescored. Moreover, the subsequent correlation and regression analyses were carried out using the composite variables formed by the items remaining after the validity tests.

Constructs were measured using a single, self-report questionnaire, hence procedural remedies (e.g., clear instructions, grouping of relevant construct items, and altering item wording) were employed to mitigate the risk for common method bias. To examine for common method bias, Harman's single factor test was also employed.

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4.7 Data Collection Procedure

The questionnaire is carried out in online and paper modes to cover the widely spread institutions to the maximum. The online version is distributed via institutional and professional networks and print copies are used where direct access to academics is permitted. Each questionnaire is accompanied by a short statement of purpose and a declaration of consent. No personally identifiable information is collected. Data are collected over a fixed time, and reminders are sent out to increase response rate. All completed surveys are reviewed for completeness prior to inclusion. Then a reminder is sent roughly two weeks later after the first distribution. The reminder is designed to boost the participation rate of slower replies.

4.8 Data Analysis Techniques

Data analysis was performed using IBM SPSS. Descriptive statistics (percentages, means and standard deviations) are used to describe the profile of the sample and to answer the descriptive study questions related to awareness, perceived need, institutional preparation, obstacles and barriers, perceived impact and policy choices. The expected relationships are tested through correlation and regression analyses. H1 was supported by testing the relation between awareness and perceived need. To test H2, we regress support on perceived institutional readiness for adoption. H3. Perceived obstacles and barriers are predictor and support for adoption is outcome variable and assessed with simple linear regression H4 is tested by regressing support for adoption on perceived impact. H5 examines differences in perceived need across eligible academic disciplines using independent-samples t tests and one-way analyses of variance (ANOVAs).

For H2, H3 and H4, the support/intention to undertake forensic accounting education is the DV while the construct composites are used as the IVs for the regression analysis. Thus, the multiple regression model regresses support for adoption on awareness, perceived need, institutional readiness, obstacles and hurdles, and perceived impact. This way, the contributions of the explanatory constructs can also be compared at the same time. Composite scores are computed as the average of the relevant items, reverse coding the reverse-coded items. Throughout the p criterion is 0.05. Prior to hypothesis testing, data are filtered for missing values and outliers. Then we check the assumptions of regression. These are normality, linearity, homoscedasticity and no multicollinearity. The variance inflation factors are used to measure multicollinearity. When assumptions are violated, relevant remedial procedures or nonparametric alternatives are explored.

Table 1
Alignment of Hypotheses, Variables and Statistical Analyses

Hypothesis	**Independent Variable / Grouping Variable**	**Dependent Variable**	**Primary Analysis**	**Reported Statistic**
H1	Awareness	Perceived need	Pearson correlation	*r*, *p*

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H2	Institutional readiness	Support/intention to adopt	Pearson correlation	*r*, *p*
H3	Challenges & barriers	Support/intention to adopt	Simple linear regression	β, *t*, *p*, R^2
H4	Perceived impact	Support/intention to adopt	Pearson correlation	*r*, *p*
H5	Discipline, designation, institution type, region; prior training	Perceived need / awareness	One-way ANOVA and independent-samples *t*-test	*F*/*t*, *p*
Additional multivariable analysis	Awareness, perceived need, institutional readiness, challenges & barriers, perceived impact	Support/intention to adopt	Multiple linear regression	B, SE, β, *t*, *p*, R^2, F, VIF

4.9 Ethical Considerations

The study has adhered to the normal ethical norms of research on human participants. Participation was voluntary and based on informed consent and respondents were informed of the study purpose and their right to withdraw at any point. No identifying information is gathered, and data is reported solely in aggregate, maintaining anonymity and confidentiality. The data are utilised only for academic reasons, and research is undertaken with the ethical requirements of the sponsoring institution.

5. Findings

Chapter discusses the results of a study that received 385 responses from academicians working in higher education institutions in India. The results describe the sample surveyed and test the hypothesised relationships between the constructs of the study. The results are to be interpreted as representative of the surveyed respondents and not as population level estimations of the entire population of Indian academicians due to the non-probability sample design. All analyses were conducted using IBM SPSS Statistics.

5.1 Demographic Profile

Table 2 presents the demographic and professional characteristics of the sample. Most of the respondents were male (56.4%) and highly qualified, two-thirds of whom held a doctorate (66.5%). Just over half were at lecturer or assistant-professor level (51.7%) and the largest disciplinary category was accounting and finance (36.9%). It is noteworthy to mention that 40.8% of the respondents had never heard of forensic accounting before, and just 20.5% had been trained before.

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Table 2
Demographic and Professional Profile of Respondents (N = 385)

Characteristic	Category	n	%
Gender	Male	217	56.4
	Female	165	42.9
	Prefer not to say	3	0.8
Age (years)	Under 30	48	12.5
	30–39	130	33.8
	40–49	115	29.9
	50 and above	92	23.9
Qualification	Master's	70	18.2
	M.Phil.	47	12.2
	Ph.D.	256	66.5
	Other	12	3.1
Designation	Lecturer / Asst. Professor	199	51.7
	Associate Professor	110	28.6
	Professor	42	10.9
	Head of Department	34	8.8
Discipline	Accounting & Finance	142	36.9
	Commerce	105	27.3
	Management	85	22.1
	Economics	28	7.3
	Other	25	6.5
Institution type	Central university	41	10.6
	State university	85	22.1
	Private university	116	30.1
	Autonomous / affiliated	111	28.8
	Deemed university	32	8.3
Region	North	97	25.2
	South	98	25.5
	East	59	15.3
	West	86	22.3
	Central	45	11.7
Teaching Experience	Under 5	67	17.4
	5–10	114	29.6
	11–20	124	32.2

Characteristic	Category	n	%
	Over 20	80	20.8
Heard of FA	Yes	228	59.2
	No	157	40.8
Prior Training	Yes	79	20.5
	No	306	79.5

Note. Percentages are of the total sample (N = 385). FA = forensic accounting.

5.2 Construct Validity: Exploratory Factor Analysis

An EFA was performed on 36 items on six substantive factors, namely, awareness, perceived need, institutional preparation, obstacles and hurdles, perceived impact and support / intention to undertake forensic accounting education. The analysis tested whether the pattern of items is consistent with the six-construct measurement model provided in this study.

The Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy and Bartlett's test of sphericity were conducted to assess the suitability of the data for factor analysis. The KMO measure was 0.921 indicating excellent sampling adequacy. Bartlett's test of sphericity suggested that the correlation matrix was factorable, $\chi 2 = 4{,}872.63$, df = 630, $p < .001$.

Extraction was done with the principal axis factoring method. Factor retention was based on the eigenvalue rule, the screen test, and the theory-driven six-construct solution. Six factors were extracted accounting for 68.4% of the total variance.

The general convergent/discriminant pattern of the measurement items on their respective constructs was explored by the application of the rotating factor solution. The loadings of the factors ranged from 0.58 to 0.89. Items with loadings less than. Items with cut-off value of 50 or high cross-loadings were evaluated for theoretical meaning before a possible decision on deletion. None of the statements was deleted, since all retained statements had good primary loadings and no cross-loadings problem.

Thus, factor-loading matrix that showed items measuring the same hypothesised construct loaded largely on one underlying factor, provided initial support for convergent validity. This also gave initial evidence for discriminant validity in that the item loadings were strong on the six variables and there were no problematic cross-loadings on any of the items.

The results of the EFA indicated significant evidence for the proposed questionnaire based on six constructs collectively. The findings provide support for the development of composite ratings for awareness, perceived need, institutional readiness, obstacles and hurdles, perceived impact and support/intention to implement forensic accounting education for subsequent correlation and regression analysis.

Table 3
Exploratory Factor Analysis of the Measurement Instrument

Construct	Items	Loading range	Eigenvalue	Variance explained (%)	Cronbach's α
Awareness	6	0.58–0.81	4.12	11.4	.84
Perceived need	6	0.62–0.87	4.68	13.0	.85

Institutional readiness	6	0.64–0.89	5.21	14.5	.87
Challenges & barriers	6	0.58–0.84	3.76	10.5	.84
Perceived impact	6	0.63–0.88	4.95	13.7	.87
Support/intention	6	0.61–0.86	3.98	11.3	.87

5.3 Descriptive Statistics and Reliability

After the construct validity was examined, descriptive statistics and internal consistency reliability were determined for the six constructs that were kept. Table 3 presents the mean, standard deviation, and Cronbach's alpha for each construct. All six scales surpassed the .70 criterion (Nunnally, 1978), with alpha ranging from .84 to .87. Perceived need (M = 3.70), impediments (M = 3.76) and perceived impact (M = 3.61) were evaluated high, readiness was below the mid-point (M = 2.92) and awareness was modest (M = 3.14).

Table 4

Descriptive Statistics and Reliability of the Study Constructs

Construct	M	SD	α	Items
Awareness	3.14	0.66	.84	6
Perceived need	3.70	0.66	.85	6
Institutional readiness	2.92	0.69	.87	6
Challenges & barriers	3.76	0.62	.84	6
Perceived impact	3.61	0.67	.87	6
Support / intention (DV)	3.52	0.69	.87	6

Note. **N = 385. α = Cronbach's alpha. Items rated 1 (strongly disagree) to 5 (strongly agree).**

5.4 Correlation Analysis (H1, H2, H3 & H4)

Awareness was positively related to perceived need, r (383) = .35, p < .001, supporting H1. The link between institutional preparation and support for adoption was positive, r (383) =.36, p < .001, supporting H2. Support for adoption was positively related to perceived impact, r (383) =.49, p <.001, supporting H4. Support for the adoption was negatively associated with perceived hurdles and barriers, r (383) = −.25, p <.001, providing tentative support for H3. Next, simple linear regression was used to test H3.

Table 5

Inter-construct Correlation Matrix

Construct	1	2	3	4	5	6
1. Awareness	—					
2. Perceived need	.35**	—				
3. Readiness	.11*	.28**	—			
4. Barriers	.01	−.03	−.21**	—		
5. Perceived impact	.24**	.29**	.16**	−.06	—	
6. Support	.30**	.45**	.36**	−.25**	.49**	—

Note. N = 385. * p < .05, ** p < .01 (two-tailed).

5.5 Regression Analysis (H3 and Combined Model)

Perceived problems and impediments to adoption were significant negative predictors for adoption support, β = −.25, t(383) = −5.10, p < .001, R2 = .06, F(1, 383) = 26.01, p < .001. The H_{a3} was supported and the H_{03} was rejected.

Table 6

Multiple Regression Predicting Support for Adoption

Predictor	B	SE B	β	t	p
(Constant)	1.154	0.279	—	4.14	< .001
Awareness	0.122	0.044	.12	2.79	.006
Perceived need	0.258	0.046	.25	5.66	< .001
Readiness	0.183	0.041	.19	4.47	< .001
Barriers	−0.206	0.044	−.19	−4.69	< .001
Perceived impact	0.352	0.042	.35	8.40	< .001

Note. N = 385. DV = support for adoption. R^2 = .43, F (5, 379) = 56.58, p < .001. All VIF < 1.30.

5.6 Differences Across Subgroups (H5)

No significant differences in perceived need were found across discipline, F (4, 380) = 1.35, p = .250; designation, F (3, 381) = 0.40, p = .757; institution type, F(4, 380) = 2.02, p = .091; or region, F(4, 380) = 0.69, p = .602; nor did awareness differ by prior training, t(383) = 0.04, p = .971. H5 was not supported.

Table 7

Tests of Group Differences in Perceived Need

Test	Comparison	Statistic	p	Decision
ANOVA	Need × Discipline	F(4, 380) = 1.35	.250	Not sig.
ANOVA	Need × Designation	F(3, 381) = 0.40	.757	Not sig.

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Test	Comparison	Statistic	p	Decision
ANOVA	Need × Institution type	F(4, 380) = 2.02	.091	Not sig.
ANOVA	Need × Region	F(4, 380) = 0.69	.602	Not sig.
t-test	Awareness × Prior training	t(383) = 0.04	.971	Not sig.

Note. N = 385. Perceived need was the dependent variable in all tests.

5.7 Summary of Hypothesis Testing

The results are summarised in Table 6, where four of the five hypotheses were supported, except for H5.

Table 8
Summary of Hypothesis-Testing Results

Hypothesis	Statement	Test	Key result	Decision
H1	Awareness → perceived need	Correlation	r = .35, p < .001	Supported
H2	Readiness → support	Correlation	r = .36, p < .001	Supported
H3	Barriers → support (negative)	Regression	β = −.25, p < .001	Supported
H4	Perceived impact → support	Correlation	r = .49, p < .001	Supported
H5	Group differences in need	ANOVA / t-test	all p > .05	Not supported

Note. N = 385.

6. Discussion and Conclusion

This chapter discusses the findings reported in the preceding chapter in relation to the literature studied. The chapter highlights the theoretical and practical implications of the findings and the study's limitations. Finally, the chapter provides recommendations for policy, practice, and future research before closing.

6.1 Discussion of Findings

The study aimed to explore the conditions that govern the integration of forensic accounting into the educational programs of Indian higher education institutions from the perspective of academicians, including awareness, perceived need, institutional readiness, challenges and barriers, perceived impact and the support academicians provide for adoption. Four of the five tested hypotheses were supported.

The awareness of forensic accounting among the sampled academicians was only moderate (M = 3.14) and 40.8% claimed that they have never heard of the discipline before to the survey. This finding is in line with prior studies which found low level of understanding of forensic accounting even among educators in India (Alsheikh, 2025) and other developing economies (Swarnali et al., 2023). The significant positive relationship between awareness and perceived need ($r = .35$, $p < .001$) suggests that awareness is a precursor to demand, in that academics who are more knowledgeable about the discipline are more likely to perceive a need for it, consistent with the argument that exposure to forensic accounting influences attitudes toward its inclusion (Rezaee & Burton, 1997). The consequence is that the large number of unknowing academics is a latent constituency whose support may be increased merely via exposure.

Institutional readiness was the lowest rated construct and below the midpoint of the scale (M = 2.92). Institutional readiness was a strong positive predictor of support for adoption ($r = .36$, $p < .001$). This is crucial to the thesis of the study. It supports Kaur et al.'s (2022) stakeholder account that the viability of forensic accounting education depends on institutional capacity that cannot be assumed even where demand exists and is consistent with evidence that provision remains uneven and under-resourced across institutions and countries (Guellim et al., 2024). What the study did find was the precise dichotomy of high felt need and low perceived readiness: the willingness to teach forensic accounting is more limited by competence than by conviction.

Challenges and impediments perceived were relatively high (M = 3.76) and were significantly negatively associated with support for adoption ($\beta = -.25$, $p < .001$). The greater the impediments to implementation perceived by the scholars, the lower their support of mainstreaming forensic accounting instruction. This result supports H3 and is consistent with the Diffusion of Innovations view that perceived barriers to implementation may limit the adoption of a new idea. This directly supports Ahamed & Sharmacharjee's (2019) assessment of hurdles, mainly a shortage of trained staff, the absence of standardised curricula, and institutional conservatism as the key impediments to forensic accounting in Indian higher education. As the result shows that the hurdles are not incidental but a serious obstacle among the adoption of FAE to be supported by academicians.

Perceived impact was the largest correlate of support ($r = .49$, $p < .001$) and the highest predictor of support in the combined model ($\beta = .35$, $p < .001$). Those academics who opined that forensic accounting education would boost the graduates' ability to detect fraud and enhance financial transparency were most willing to support its adoption. This is consistent with the evidence from stakeholders that forensic accounting is valued for its role in fraud control (Fatima et al., 2026) and the fraud-theoretic logic which links investigative expertise to deterrent (Huma, 2025). From a Theory of Planned Behaviour standpoint (Ajzen, 1991), the primacy of perceived impact is intuitive: expectations about outcomes are a powerful antecedent of behavioural intention.

Taken together in the combined regression, the five constructs explained 43% of the variance in support, with perceived impact and perceived need the dominant drivers. Interpreted as a whole, the pattern describes a strong demand side, academicians widely recognise both the

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need for and the value of forensic accounting, coupled with a weak supply side, in which institutions are seen as unready and barriers as high. This demand–supply asymmetry is the empirical expression of the "missing link" named in the study's title: the discipline's place in higher education is limited not because it's worth is doubted but because the conditions to deliver it are perceived to be absent.

Finally, perceived need did not differ significantly across discipline, designation, institution type, or region, and awareness did not differ by prior training. Rather than a weakness, this consensus is itself a substantive finding: the recognition of need is broad and profession-wide rather than confined to sub-groups. This has a clear implication, developed below, that intervention should be system-wide rather than niche.

6.2 Theoretical Implications

Theoretically, the study contributes to the faculty-level evidence available in India, a context under-represented in a field dominated by studies of practitioners and students in advanced countries (Rezaee, Crumbley, & Elmore, 2004; Guellim et al., 2024). By modelling awareness, need, readiness, barriers, and impact within a single chain culminating in support, it moves beyond describing each construct in isolation to showing how they relate. The centrality of perceived impact lends empirical support to a Theory of Planned Behaviour reading of curricular decision-making (Ajzen, 1991), in which academicians' intentions are shaped most strongly by their expectations of outcomes. More broadly, the demand–supply asymmetry documented here offers a transferable lens for studying curricular innovation: where an innovation is valued but under-resourced, adoption stalls at the point of institutional capacity rather than at the point of persuasion. This reframes the policy problem from one of convincing academics of forensic accounting's worth to one of equipping institutions to act on a conviction they already hold.

6.3 Practical and Policy Implications

Practically, the findings point to concrete priorities. Because the recognition of need is consensual and profession-wide, regulators and policymakers, such as the University Grants Commission and the All-India Council for Technical Education, have a mandate for a system-wide response: a standardised model curriculum and enabling regulation rather than piecemeal, institution-by-institution adoption. Because readiness is the binding constraint, universities and boards of studies should prioritise faculty development, teaching materials, and industry and regulatory linkages before, or alongside, formal curricular change. Because perceived impact is the strongest lever on support, awareness and advocacy campaigns that make the fraud-prevention value of forensic accounting explicit are likely to most efficiently alter faculty perception. In this context, professional bodies like the Institute of Chartered Accountants of India are well placed to bridge academic preparation with professional training (Metwaly et al., 2023). A sequenced approach is likely to be most effective: an initial phase of awareness-building and faculty development to increase capacity and consolidate demand, followed by the phased introduction of forensic accounting, initially as elective modules within existing accounting and auditing courses, and then as dedicated courses or specialisations as institutional readiness matures. Organising information in this way allows institutions to build

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the faculty knowledge and instructional resources that the readiness findings identify as missing, rather than requiring provision that they are not yet ready to provide.

6.4 Limitations of the Study

Several limitations qualify these conclusions. First, the design is cross-sectional, so the relationships reported are associations rather than causal effects; the direction of influence between, for example, perceived impact and support cannot be established from these data. Second, the sampling was stratified nonprobability with elements of purposive and convenience as there was no comprehensive list of individual academicians. The sampling procedure was meant to be broad-based in terms of institutional kinds, disciplines and geographic locations and was not meant to ensure random selection. However, the 385 respondents are not representative of the population of Indian academics. The data should therefore not be interpreted as population estimates and any statistical generalisation should be undertaken with caution. Third, all constructs were measured by self-report within a single instrument, so despite procedural safeguards the possibility of common-method bias cannot be entirely excluded. Fourth, the study measured perceived rather than actual impact and readiness; academicians' expectations about fraud prevention are not a substitute for evidence of graduate outcomes. Finally, the study is set wholly within India, so its findings should be extended to other contexts only with caution. Relatedly, because participation was voluntary, academicians already interested in forensic accounting may have been more inclined to respond, which could modestly inflate the observed levels of need and support.

6.5 Recommendations for Future Research

Future research could solve these constraints in numerous directions. Longitudinal or quasi-experimental designs would allow for causal inference and tracking of real learning and employment results among students studying forensic accounting. Adding students, employers and regulators to the respondent sample would triangulate the faculty perspective presented here and evaluate if the demand-supply asymmetry is felt more broadly across stakeholders. Future studies should use probability-based sampling from comprehensive institutional or faculty registers where feasible. Stratified random sampling could ensure proportional representation across institution type, discipline and region while permitting stronger population-level generalisation. Larger probability-based samples would also support more reliable subgroup comparisons and provide a stronger basis for estimating population parameters (Rezaee, Lo, Ha, & Suen, 2016).

6.6 Conclusion

The aim of this paper is to explore the marginality of forensic accounting in Indian higher education, despite its perceived importance. Its key finding is that capacity, not conviction, is the obstacle. Academicians recognise both the need for forensic accounting and its potential impact on combating fraud, and their support for adoption is broadly shared across the profession; yet they judge their institutions unready and the barriers to implementation substantial, and it is this readiness gap, reinforced by perceived barriers, that keeps the discipline at the margins of the curriculum. The missing link between the evident need for forensic accounting and its limited educational presence is therefore located not in academics'

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attitudes but in institutional capacity. Policy that targets readiness and dismantles barriers, while drawing on the strong and consensual recognition of forensic accounting's value, offers the most direct route to closing that gap and, through it, to strengthening the contribution of higher education to the fight against financial fraud. In practical terms, the surest way to move forensic accounting from the margins to the mainstream of Indian higher education is to invest in the capacity to teach it, in the confidence that the professional will to adopt it is already present.

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Appendix A: Survey Questionnaire

The full survey instrument administered to respondents is reproduced below.

Appendix A: Survey Questionnaire

Purpose & consent. This survey studies the awareness, need, readiness, and perceived impact of introducing forensic accounting education in Indian higher education institutions. It takes about 8–10 minutes. Participation is voluntary and anonymous; responses are used only in aggregate for academic research. By proceeding, you consent to participate.

How to answer. For Sections B–G, tick one box per statement using the 5-point scale:

SD = Strongly Disagree (1) · D = Disagree (2) · N = Neutral (3) · A = Agree (4) · SA = Strongly Agree (5)

Section A · Respondent Profile

Demographics — used for sample description and group-difference tests (H5).

1. **Gender**
   ☐ Male ☐ Female ☐ Prefer not to say
2. **Age (years)**
   ☐ Under 30 ☐ 30–39 ☐ 40–49 ☐ 50 and above
3. **Highest qualification**
   ☐ Master's ☐ M.Phil. ☐ Ph.D. ☐ Other
4. **Current designation**
   ☐ Lecturer / Asst. Professor ☐ Associate Professor ☐ Professor ☐ Head of Department
5. **Primary discipline / department**
   ☐ Accounting & Finance ☐ Commerce ☐ Management ☐ Economics ☐ Other
6. **Type of institution**
   ☐ Central university ☐ State university ☐ Private university ☐ Autonomous / affiliated college ☐ Deemed university
7. **Total teaching experience (years)**
   ☐ Under 5 ☐ 5–10 ☐ 11–20 ☐ Over 20
8. **Had you heard of forensic accounting before this survey?**
   ☐ Yes ☐ No
9. **Any prior training / certification in forensic accounting or fraud auditing?**
   ☐ Yes ☐ No
10. **State / Union Territory where your institution is located**

Researchers note: this State/UT answer is mapped to the coded Region variable (1=North, 2=South, 3=East, 4=West, 5=Central) during data entry; Region is the variable stored and analysed. Remove this note before administering.

Section B · Awareness of Forensic Accounting

Maps to RO1 / RQ1.

Statement	SD	D	N	A	SA
1. I am familiar with the concept of forensic accounting.					
2. I understand how forensic accounting differs from traditional / statutory auditing.					
3. I am aware of the techniques used in forensic accounting (e.g., fraud detection, litigation support).					
4. I can explain the role of a forensic accountant in investigating financial fraud.					
5. I am aware of professional certifications in forensic accounting (e.g., CFE, forensic audit diplomas).					
6. I have little knowledge of what forensic accounting actually involves.					

Section C · Perceived Need

Maps to RO2 / RQ2.

Statement	SD	D	N	A	SA
1. There is a strong need to introduce forensic accounting in higher education curricula.					
2. Forensic accounting should be offered as a dedicated subject rather than a topic within another course.					
3. Current accounting curricula inadequately prepare students to detect and prevent fraud.					
4. Rising financial fraud in India makes forensic accounting education increasingly necessary.					

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Statement	SD	D	N	A	SA
5. Employers increasingly value graduates with forensic accounting skills.					
6. Existing auditing courses already cover whatever forensic accounting would add.					

Section D · Institutional Readiness

Maps to RO3 / RQ3.

Statement	SD	D	N	A	SA
1. My institution has faculty qualified to teach forensic accounting.					
2. My institution has the teaching material and resources (software, case studies) to support it.					
3. My institution has links with industry or regulators that could support forensic accounting teaching.					
4. My institution's administration would be willing to approve a forensic accounting course.					
5. The curriculum-approval process at my institution can accommodate a new subject within a reasonable time.					
6. My institution lacks the infrastructure to deliver forensic accounting education effectively.					

Section E · Challenges & Barriers

Maps to RO4 / RQ4. (Rate how strongly each is a barrier.)

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Statement	SD	D	N	A	SA
1. A shortage of qualified faculty is a barrier to introducing forensic accounting.					
2. Lack of a standardised curriculum or teaching material hinders its introduction.					
3. Rigidity of existing curriculum structures makes adding a new subject difficult.					
4. Limited institutional funding is a barrier to offering forensic accounting education.					
5. Low awareness among decision-makers hinders its adoption.					
6. Regulatory / accreditation constraints (e.g., UGC, AICTE approval) slow its introduction.					

Section F · Perceived Impact on Fraud Prevention & Transparency

Maps to RO5 / RQ5. (Perceived, not measured, impact.)

Statement	SD	D	N	A	SA
1. Forensic accounting education would improve graduates' ability to detect financial fraud.					
2. It would strengthen the fraud-prevention capacity of organisations that hire these graduates.					
3. It would contribute to greater financial transparency in the economy.					
4. It would help reduce corporate financial scandals over time.					
5. It would enhance the employability of accounting and commerce graduates.					
6. Introducing forensic accounting would have little real effect on combating fraud.					

Section G · Support / Intention to Adopt

Dependent variable — outcome for H2, H3, and H4. Anchored in the Theory of Planned Behaviour (behavioural intention).

Statement	SD	D	N	A	SA
1. I would support introducing forensic accounting as a subject in our curriculum.					

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Statement	SD	D	N	A	SA
2. I would be willing to teach a forensic accounting course if given the opportunity.					
3. I would recommend that my department offer forensic accounting education.					
4. If a proposal to add forensic accounting to the curriculum were tabled, I would vote in favour.					
5. I intend to encourage students to take forensic accounting courses.					
6. I see little practical value in adding forensic accounting to our programmes.					

Section H · Policy Preferences

Maps to RO6 / RQ6. Answered descriptively, not on the Likert scale.

H1. Rank the following policy measures from 1 (most important) to 6 (least important) for integrating forensic accounting into higher education:

____ A UGC / AICTE mandate or model regulation

____ Faculty training and capacity-building programmes

____ Development of a standardised model curriculum

____ Industry–academia partnerships and internships

____ A certification / accreditation pathway

____ Dedicated funding grants for institutions

H2. Preferred mode of integration (tick one):

☐ Standalone core course ☐ Elective course ☐ Embedded module within existing courses ☐ PG specialisation ☐ Certificate / short programme

H3. Any other suggestions for introducing forensic accounting in higher education? (optional)

_____

_____

_____

Thank you for your time and participation.

For Researcher Use · Coding & Scoring Map

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Remove this appendix and all (R) markers and RO captions before administering. Score each Likert item 1–5 (SD–SA); invert reverse-coded items (6 − score). Compute a mean composite per construct. Support/Intention (Section G) is the dependent variable for H2, H3, and H4.

Section	Construct	Maps to	Items	Reverse
A	Respondent profile (demographics)	— / H5 groups	9	—
B	Awareness of forensic accounting	RO1 / RQ1	6	B6
C	Perceived need	RO2 / RQ2	6	C6
D	Institutional readiness	RO3 / RQ3	6	D6
E	Challenges & barriers	RO4 / RQ4	6	—
F	Perceived impact on fraud prevention	RO5 / RQ5	6	F6
G	Support / intention to adopt (DV)	H2, H3, H4 outcome	6	G6
H	Policy preferences	RO6 / RQ6	3	—