

## **Forensic Accounting Education Obstacles in Accounting Programs in Libya**

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### **Keywords**

Forensic  
Accounting, Fraud,  
Corruption,  
Education.

### **Abstract**

This paper provides a theoretical foundation and conceptual framework to explain forensic accounting education obstacles among academicians and practitioners to integrate forensic accounting. A review of the extant literature on forensic accounting obstacles in developed and developing countries and establish theoretical relationships and connect with the Libyan case. In this paper, forensic accounting education obstacles are discussed by drawing on different ideas to provide logical points and support the conceptual framework. This study is conceptual and devoid of empirical data, even though it highlights the importance of teaching forensic accounting and the lack of integration into Libyan colleges. To address new problems and issues, the paper places a focus on forensic accounting education and training. The paper extends the existing literature in the area of education, which is discussed extensively in developing curricula. However, studies on emerging forensic accounting in curriculum, particularly in developing nations that experience high levels of corruption and asset misappropriations are unlimited. Hence, this study is significant because it addresses under-researched issues in accounting education and also attempts to develop a conceptual framework for universities to reach a better level of education.

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## 1. Introduction

Nowadays, universities in worldwide work constantly to develop and update curricula to keep pace with developments and changes. One of the vital and modern areas in the accounting field is forensic accounting. Many universities have integrated forensic accounting into the curricula education in undergraduate or postgraduate studies. This field provides all the skills to fight all kinds of financial and nonfinancial fraud.

In the last decades, the world has seen many fraud cases in developed and developing countries, which significantly damaged their economic and social lives. This emphasizes the value of forensic accounting and its function in preventing fraud.

As a result, there is a need to deter more damages caused by fraud through a tool that can detect and prevent fraud and it has a litigation support service known as forensic accounting (Cooper & Kawada, 2022). Forensic accounting education has attracted the attention of world governments, academics and practitioners, because it is seen as one of the most effective ways (Yang and Lee, 2022) of supporting users with a wide variety of methods and techniques to fight fraud and corruption, uncover hidden corrupt actions, prevent wrongdoings occurrence and track hidden assets (Lee, 2013).

Teaching students how to recognize and detect fraud and schemes would provide them with valuable techniques and skills, which would help countries to save money in both the short and long run (Andre, Pennington and Smith, 2014). The forensic accounting field emerged as a new branch of accounting in the world to protect wealth (Alfteisi, 2014). Forensic accounting has not gained high attention in developing countries where it is highly needed to be part of active mechanisms to prevent wrongdoings (Alfteisi, 2014). Education programs could handle fraud and financial issues (Zervos, 1991). Forensic accounting education could be used as a national strategy to prepare students regarding these issues and strengthen their skills to detect, deter and respond to fraud where prevention is better than curing the problem.

The frequent occurrences of financial scandals and fraudulent actions have raised concerns about the current accounting education capability to prepare accounting students to perform their expected roles in society (Boyce, 2008). One of the contemporary fields that should be included in the higher education curriculum at either the undergraduate or graduate level to meet societal needs is forensic accounting (Gamber, 2014). Future accounting students are expected to work in the open market with a high increase in a high electronic environment where it is mandatory to prepare them for this hard-working environment (Andre, et al. 2014).

Forensic accountant career got high demand worldwide, but most developing countries still struggle to integrate forensic accounting courses into their accounting curriculum (Zadeh and Ramazani, 2012). As Gamber (2014) mentioned that the educators recognized the importance and the roll of forensic accounting in Libya but it has not integrated the forensic accounting course in the accounting curriculum without mentioning the reasons of that.

## 2. Literature Review

### 2.1. Issues in Forensic Accounting Education

It is expected from accountants and auditors to possess the adequate skills and training to assist in fraud detection, prevention and deep investigation (Ibex and Grippo, 2011). International fraud surveys and other research studies mentioned that fraud incidences are expected to continue increasing as a serious universal problem (Yang and Lee, 2022). Accounting education is expected to respond to the expectations by addressing and delivering different forensic accounting topics to accounting students in order to enhance their knowledge, traits and skills in fraud detection and prevention (Seda and Kramer, 2008).

Forensic accounting is argued to be one of the useful tools to detect, prevent and respond to financial corruption (Hidayat and Hadrami, 2015). As a result, several universities in developed nations and the western countries have begun to offer courses and programs in forensic accounting. (Hidayat and Hadrami, 2015). On the other hand, many universities especially in developing countries have failed to offer forensic accounting education to meet the society needs where there seems to be limited researches on the challenging obstacles that hinder the adoption of forensic accounting education. The efforts of universities to provide this type of accounting education are hampered by factors including a lack of flexibility in the curriculum, a lack of administration interest and support, a lack of faculty interest, a lack of teaching materials, including textbooks, a lack of formal standards and guidelines, and a lack of financial resources. These factors have been addressed in few studies while it seems to be no deep studies have identified any available alternatives to mitigate the severity of these challenging factors.

There have been mixed reactions between academics and practitioners on the issue of forensic accounting education. While academics suggest offering it at the undergraduate level by integrating its topics across the curriculum, some practitioners prefer to offer it as a separate course and others think it would be better to offer it at the graduate level. Currently there seems to be no consensus on how to offer separate forensic accounting into the accounting programs (Seda and Kramer, 2015). Yogi Prabowo, (2013) posit that cooperation between academics and practitioners could play an important role in mitigating the severity of lack of authoritative standards and guidelines obstacle in order to facilitate the decision to offer forensic accounting education. This relationship has not been tested yet.

Based on the literature review, there are many models for teaching forensic accounting in different universities (Seda and Kramer, 2015) and they seem to be no consensus on one exact module such traditional accounting programs. Furthermore, research regarding the availability of international forensic accounting education is rare (Seda and Kramer, 2014). The above-mentioned issues have motivated the researchers to investigate and examine these factors and how to smooth the severity of these obstacles where universities could make a decision to offer forensic accounting education. Therefore, the researchers aim to propose a conceptual framework to assist the Libyan academics to develop their own forensic accounting program, which suits the Libyan context.

## 2.2. Practical Studies

Rezaee, Crumbley and Elmore (2004) gathered their study's data by conducting a content analysis of 21 forensic accounting course syllabi and a nationwide survey of 1,000 Certified Public Accountants and 1,000 academicians to find out the demand, coverage, delivery, benefits and importance of forensic accounting education. Their study revealed that the interest for and the demand for forensic accounting is anticipated to grow. In addition, practitioners and academicians regarded forensic accounting education as being relevant and useful to the accounting programs, profession, students, the business community and the society. Also, the study indicated 49 topics that must be considered when designing the program. They recommended further research into instructional strategies and an integrative approach to the study of forensic accounting.

The technical working group in West Virginia University<sup>2</sup> in 2007 concluded that the traditional accounting curriculum would provide students with the prerequisites of forensic accounting education (Seda and Kramer, 2015). Furthermore, it is expected that the accounting faculties are able to develop their own materials for lectures rather than depending on the materials that received from practitioners or other related parties.

Seda and Kramer (2008) research surveyed randomly 1,000 academics in order to identify types of forensic accounting programs that are offered, locations of these programs and obstacles that face other higher educational institutions when planning to introduce same programs. Their study revealed that there were eight universities that offer separate forensic accounting in both undergraduate and graduate level and 300 universities are subscribed in the antifraud education partnership program in the US. However, numerous universities had acknowledged the need to offer fraud education to student and then started to offer different programs in forensic accounting education. Also, their study revealed curriculum space, lack of administration interest and support, lack of faculty interest, teaching materials, no job opportunity and lack students interest, lack of authoritative and standard guidelines.

DiGabriele (2008) aimed to find out if any differences exist among the opinions of forensic accounting practitioners, users of forensic accounting services and accounting academics regarding the needed skills for forensic accountants. His study indicated that universities and colleges were bearing in mind to include forensic accounting into the accounting program. Furthermore, matching between forensic accounting skills and the courses that are relevant is necessary, because it could help in enhancing accounting students' skills. For example, written and oral communication skills may be more relevant and appropriate under forensic legal knowledge course than analytical proficiency. However, no future studies seemed to be done in matching the skills with the appropriate courses so far.

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<sup>2</sup> TWG is a work group formed by academics and internal revenue services, forensic accountant, FBI, and other principles from different sectors in the US. This group was funded by the US government in order to find an ideal model that would be applied at all the US universities. However, there is no ideal model that could be applied for all universities even though West Virginia University offers a unique major as four-graduate course certificate in Forensic Accounting and Fraud investigation (as cited in Seda & Kramer 2015).

Smith and Crumbley (2009) surveyed academics that teach fraud and forensic accounting in the US and conducted a content analysis in order to help either academics who seek to offer fraud/ forensic accounting into the accounting curriculum or academics who are interested in revising their curriculum. Their study indicated that the academics and courses developer should keep in mind that fraud examination and forensic accountings are different. In addition, they stated that forensic accounting is much broader than fraud examination. Therefore, academics and course developer should consider what type of programs to offer that would meet the future demand. Furthermore, there is no scientific answer regarding how universities identify the most pragmatic approach to be used in developing an adequate model for selecting topics and designing forensic accounting education programs. Kasum, (2009) conducted his exploratory study using library and empirical survey including accountants, economics, lawyers, contractors, bankers to determine the applicability of forensic accounting to financial crimes in the public and private sectors. His study showed that forensic accountants are needed in both sectors because forensic accountants could combat any financial crime, more specifically, forensic accountants are needed more in the public sector and forensic accounting skills ought to be developed by academic institutions.

McMullen and Sanchez (2010) complemented Rezaee study surveying fraud and forensic accounting professionals in order to gain insight into how they see the necessary qualities and skills, as well as the educational requirements. Their research suggested that the demand for forensic accountants will continues to rise and that a bachelor's degree is deemed adequate and highest education level to produce an effective forensic accountant.

Chen and Van Akkeren (2012) indicated that universities provide not only knowledge but also ethics when teaching forensic accounting. However, differences exist regarding the demanded skills for forensic accountants in Australia, furthermore, not all the wide range of skills of forensic accountants needed to provide the complex services. Therefore, there should be cooperation between professionals and academics in order to develop the topics and needed skills in forensic accountants.

Özkul and Pamukçu (2012) provided various fraud cases in UK, Canada, Australia and the US in order to show that used traditional techniques for fraud prevention and detection cost these countries huge amounts of money and caused the investors to lose confidence in the financial reports as well as the negative impact of misdeeds to the economy and the whole society. They pointed out that forensic accountants could make the world better place where these accountants have the ability to stop or reduce these incidences. Therefore, educational institutions should work on raising awareness and provide reasonable education regarding forensic accountants' role.

Daniels, Ellis and Gupta (2013) surveyed 500 instructors in AACSB and Non AACSB business schools and 500 specialists. The aim of their study was regarding the importance of fraud and forensic accounting topics that must be contained within the accounting curriculum. Their study showed that the majority of business schools did not provide fraud or forensic programs. Furthermore, their study

revealed that both parties agreed to the significance of fraud and forensic topics, especially, topics with internal control among the top topics. However, different perceptions have been noticed among the two participants regarding the topics that should be integrated in the curriculum.

Ong (2013) used a questionnaire for 250 respondents in well-established private and public universities in Malaysia in order to find out the coverage of forensic accounting topics in the private and public universities. Their studies resulted indicated that private universities' curriculum differs from the public universities curriculum in terms of teaching forensic accounting. In addition, the graduate and undergraduate students are not prepared very well in terms of forensic accounting and fraud detection.

Van Akkeren (2013) made his study in Australia to find out how forensic accounting firms satisfy the clients' needs as well as informing universities about the knowledge and skills needed to be included in the curriculum in order to meet the high expectations. According to the study, a comprehensive range of forensic accounting services, including expert witness, fraud investigation, commercial litigation, consulting services, forensic services, and company valuation services, should be covered in the university curriculum.

Alabdullah (2014) investigated the role of forensic accountants in minimizing the financial corruption in Iraq where they conducted interviews and carried out questionnaires accounting lecturers, auditors and public administration community. The findings of their study showed that forensic accounting means are very effective in detecting and preventing financial corruption. However, the bulk of the accounting and auditing employees in Iraq have poor awareness and adequate information regarding forensic accounting methods.

Rezaee, Ha and Lo (2014), examined the demand for and the interest in forensic accounting from the justice system in China and how business schools respond to these calls. Their study indicated that there is a need to integrate forensic accounting into business curriculum and students must be informed about career opportunities. Also, financial fraud, legal elements of fraud and antifraud education and practice are among the highest and most important topics that have been anticipated to be incorporated in the curriculum.

Hidayat and Al-Hadrami (2015) surveyed the educators' opinion about the importance of forensic accounting. It was used a questionnaire instrument to collect data from all the academics in Bahrain. Educators have seen that the demand on forensic accounting will increase because of its significance. It is believed that subjects like forensic accounting, fraud and investigation, law, regulation, and governance are crucial and should be included in the curriculum. Additionally, universities across the nation must offer at least one forensic accounting course. But according to their study, not all educators are familiar with forensic accounting.

Hidayat and Al-Hadrami (2015) study surveyed all the universities in Bahrain regarding obstacles that prevent universities from offering forensic accounting courses into their accounting curriculum. Their research showed that the biggest barriers to integrating forensic accounting into the curricula at all universities are



related to faculty and curriculum, where there is no room for such integration due to a lack of flexibility in the subject matter. There aren't enough academics who are competent to teach forensic accounting on the faculty. The academics' opinions on the issues that prevent the inclusion of forensic accounting in accounting programs varied significantly, according to this study.

Lee, Cefaratti and Rose-Green (2015) investigated the impact of forensic accounting education on students' creativity. They performed their study using a pre-test and post-test to match two groups of students regarding their degrees of creativity in which one group received forensic accounting education while the second group did not receive that education. Their study showed that students who received forensic accounting education showed higher degrees of creativity than the second group. Furthermore, they concluded that the ability to be creative increases later on upon receiving forensic accounting class.

Othman, Mardziah, Zainan and Amin, (2015) sought to identify the methods used to prevent and detect misdeeds in the Malaysian public sector using a questionnaire to gain insights from accountants regarding their perception of the essence of these methods. Their study indicated that forensic accountants are among the most operative methods to detect and prevent the occurrence of corrupt actions. Therefore, forensic accountants' unique services deemed to be important in the public sector in order to prevent, detect and investigate any fraudulent activity.

Ozili (2015) conducted a review of literature regarding forensic accounting and policy concluding that debate is still going regarding how to (no plan or lack of authoritative standards and guidelines) insert and organize the wide set of forensic accounting topics into the programs to address the needed skills among the stakeholders. Hence, there is a fruitful area of research to be carried out where this study attempts to provide more guidelines and remedies to the obstacles.

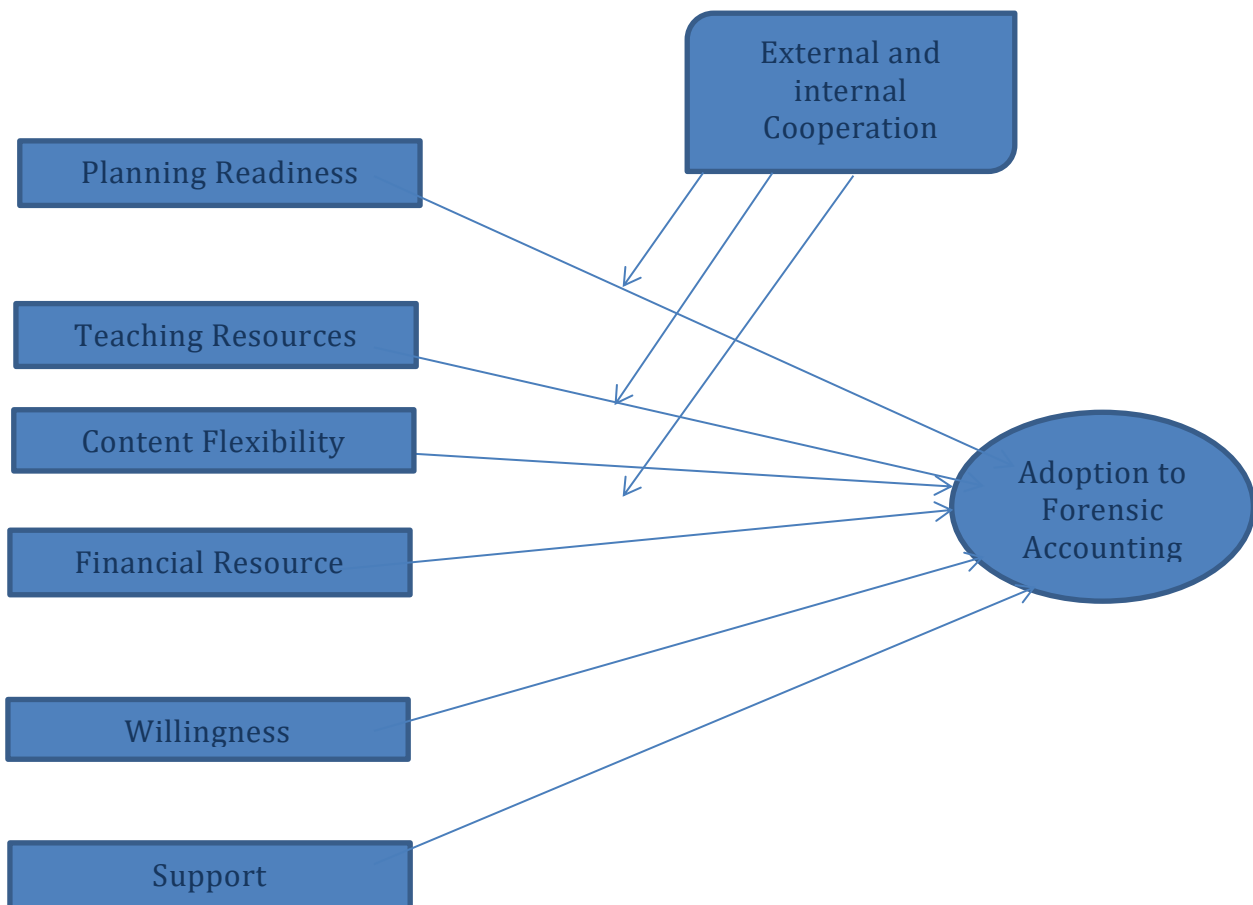
Wang, Lee and Crumbley (2016) conducted their study in China and Hong Kong in order to find out the availability of forensic accounting education and its services in both regions. The study findings revealed that the number of universities that offer forensic accounting has increased. They suggested more studies to be done regarding the availability of forensic accounting education and the factors that affect the availability of this kind of education since there is increased global demand on graduates who are educated and trained in this area of specialization.

Cooper and Kawada (2022) studied the ability of accounting students to apply knowledge outside of traditional accounting in a deliberate and analytical approach is becoming more and more crucial, particularly in fraud detection and forensic accounting, according to their research. It was attempted in this case to give students the chance to apply their critical thinking and problem-solving abilities to the application of accounting knowledge to a supplier-customer commercial damages litigation matter, as well as with a fact pattern of a supplier-customer relationship where they analyze problems related to commercial damage cases. However, all these cases contain more than just financial information; they also feature interviews with important members of the parties to the legal action and show understanding of the case's issues through responses to inquiries about

broader forensic accounting and professional practice issues. Additionally, the students. Furthermore, the students showed they could successfully express their analyses by being ready to produce a report on commercial damages.

Yang and Lee (2022) studied the integration of multiple criteria decision making (MCDM), the Decision-Making Trial and Evaluation Laboratory (DEMATEL) and the Analytic Network Process (ANP) techniques, in the implementation of the forensic accounting to improve the identification of the relationship between the Balanced Scorecard (BSC) based perspective and criteria. Finally, it was determined that the involvement of corporate decision-makers was helpful in establishing an interrelationship that starts with the decision-maker's professional practice in order to enhance current strategy alternatives and concentrate on the most advantageous strategy paths. Additionally, a strategy map for the development of practical forensic accounting linked to fraud risk management in Taiwan.

Suggested Chart for Forensic Accounting Education



### 3. Collaboration Theory

This theory had been developed in 1974 for educational propose in order to increase students learning outcomes. However, this theory is still under development and it has been used in supply chain management and other research



fields such as nursing in order to increase the mutual benefits and increase the outcome (Wood and Gray, 1991). Since forensic accounting is an interdisciplinary which is related to computer forensic, accounting, criminology, litigation support services and investigation (Smith and Crumbley, 2009). Information technology, law, psychology, sociology and anthropology (Gamber, 2014), then cooperating between academics from different areas and professionals would be useful and yield a practical program that suits the Libyan context. Furthermore, this theory would be useful and powerful to test this conceptual framework.

#### **4. Conclusion**

In developed countries, the lack of formal standards and guidelines to offer forensic accounting education into the accounting programs is one of the most severe obstacles that resists many universities to offer forensic accounting education. This obstacle is called “no plan” obstacle among the Libyan academics (Gamber, 2014) while it is termed “lacking of idea-what to do” obstacle among academics (Rokosu, 2015). Furthermore, no further research has examined any alternatives that could moderate the obstacles that face universities to offer such education, especially, the above-mentioned obstacles.

Teaching students how to identify and detect fraud and other of schemes' techniques would provide them with valuable skills that would help the firms to save money in the long run. Therefore, universities should find a proper way to offer forensic accounting education and training to the future students and professionals in order to satisfy the society needs and play a significant role in combating fraud.

#### **5. Limitations and Future Research**

This study is a conceptual paper, which has limitations where the future studies could be utilizing a questionnaire administrated to accounting educators and universities administrators as well regarding to test the developed framework in this specific study. Furthermore, this study is all about developing countries and Libya specifically. Hence, this issue should be taken in consideration as well.

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