

The Role of Forensic Accounting in Detecting Financial Fraud in Public Sector Organizations

Novalia Herlina Bleskadit^{1*}, Sukriyah², Nopi Hernawati³, Loso Judijanto⁴, Muhsin⁵

179

¹Department of Management, Faculty of Economics and Business, Universitas Cenderawasih; Jayapura, Indonesia

²Department of Accounting, Faculty of Business Sciences, Universitas Insan Pembangunan Indonesia; Tangerang, Indonesia

³Department of Accounting, Faculty, Universitas Islam Bandung; Bandung, Indonesia

⁴IPOSS Jakarta; Jakarta, Indonesia

⁵Department of Accounting, Faculty of Economics and Business, Universitas Tanjungpura; Tanjungpura, Indonesia

*Corresponding Author E-Mail: novableskadit.uncen@gmail.com

Submitted:
December 22, 2025

Revised:
February 12, 2026

Accepted:
February 26, 2026

Published Online:
February 28, 2026

ABSTRACT

Financial fraud in public sector organizations remains a persistent challenge that threatens transparency, accountability, and public trust. Conventional auditing approaches often fail to detect complex and concealed fraudulent practices due to their compliance-oriented nature. This study aims to analyze the role of forensic accounting in detecting and preventing financial fraud in public sector organizations. Using a qualitative research design, this study employs a literature review method by analyzing relevant national and international journal articles, academic books, and institutional reports related to forensic accounting and public sector fraud. Data were collected through systematic searches in academic databases and analyzed using content and thematic analysis to identify patterns, roles, effectiveness, and implementation challenges of forensic accounting. The findings indicate that forensic accounting plays a critical role in uncovering financial fraud through investigative auditing techniques, forensic data analytics, and legally defensible evidence. Moreover, forensic accounting contributes to fraud prevention by strengthening internal controls, enhancing transparency, and creating a deterrent effect within public institutions. However, its effectiveness is constrained by limited professional expertise, inadequate technological infrastructure, weak regulatory frameworks, and political interference. This study concludes that institutionalizing forensic accounting practices is essential for improving public sector financial governance and reducing fraud risks.

Keywords: Financial Fraud, Forensic Accounting, Fraud Detection, Fraud Prevention, Investigative Auditing, Public Sector Organizations.

INTRODUCTION

Financial fraud in the public sector remains one of the biggest challenges in achieving good governance and transparency. Cases of public fund embezzlement, tax manipulation, and falsified financial reporting continue to occur in both developing and developed countries (Akani & Ogbeide, 2017; Ogiriki & Appah, 2018; Abdulrahman, 2019; Hartini et al., 2019; Aliyu & Hussaini, 2024). The public sector's complexity in managing large budgets creates opportunities for fraud that are often difficult to detect through conventional auditing methods (Olaniyan et al., 2021). In this context, forensic

JIAKES

accounting emerges as a modern approach that combines accounting, auditing, and legal investigative skills to identify, analyze, and prevent financial fraud (Nursansiw, 2024).

Forensic accounting plays an essential role in strengthening internal control systems and improving the reliability of financial reporting, particularly in public institutions managing large sums of money and bearing responsibility to citizens (Tuharea et al., 2024). Through evidence-based approaches and data analytics, forensic accountants can identify suspicious transaction patterns, detect report irregularities, and support legal proceedings in fraud cases (Dalwadi, 2023). As digital technology evolves and financial systems grow in complexity, the role of forensic accounting becomes increasingly vital for maintaining public financial integrity and transparency (Dkhar et al., 2025).

Several studies have revealed that implementing forensic accounting in the public sector not only helps detect but also prevents fraud by promoting ethical culture and organizational accountability (Cyril et al., 2024). Through forensic audits, public institutions can identify weaknesses in internal control systems and improve financial reporting mechanisms before fraud occurs (Okoye & Gbegi, 2013; Okoye & Mbanugo, 2020; Afriyie et al., 2023; Anghel & Poenaru, 2023). Hence, forensic accounting serves as an integral component of bureaucratic reform and the establishment of clean, efficient governance (Amah, 2023).

Nevertheless, the effectiveness of forensic accounting in the public sector still faces multiple challenges, such as a lack of skilled professionals, inadequate technological infrastructure, and institutional resistance to change (Anghel & Poenaru, 2023; Adejumo & Ogburie, 2025). Furthermore, weak law enforcement and the absence of standardized professional frameworks in many developing countries have hindered the progress of forensic accounting in combating financial fraud (Naz & Khan, 2025). This situation underscores the need for a collaborative effort among auditors, law enforcement agencies, and policymakers to strengthen forensic accounting practices in public sector organizations (Simeunović et al., 2016).

Previous studies have consistently emphasized the importance of forensic accounting as a primary tool for uncovering financial fraud. (Xanthopoulou et al., 2024) found that integrating forensic accounting with corporate governance significantly strengthens internal control systems. Meanwhile, Umanhonlen et al. (2020) and Naz and Khan (2025) highlighted that forensic accountants' competence has a significant effect on reducing financial crimes in Nigeria's public sector. Similarly, Wafula (2020) emphasized that forensic accounting's litigation support functions are crucial in uncovering fraud within government institutions. Previous studies have mostly examined forensic accounting only for fraud investigation.

The urgency of this research lies in the critical need to strengthen fraud detection and prevention mechanisms in the public sector, which remain vulnerable to financial manipulation. By examining the empirical role of forensic accounting, this study provides strategic recommendations for public institutions to enhance investigative auditing, transparency, and accountability in public financial management. This study aims to analyze the role of forensic accounting in detecting and preventing financial fraud in public sector organizations. Specifically, it seeks to assess the effectiveness of forensic accounting techniques, identify challenges in their implementation, and provide policy recommendations to enhance transparency and accountability in public financial management.

LITERATURE REVIEW

Forensic Accounting

Forensic accounting has emerged as a specialized discipline that extends beyond traditional auditing to focus on the detection and investigation of financial fraud. Unlike compliance-oriented audits that primarily confirm whether financial statements adhere to rules and standards, forensic accounting employs investigative procedures, forensic data analytics, and evidence suitable for legal scrutiny. According to Adejumo and Ogburie (2025), forensic accountants utilize advanced analytical tools to identify irregular

patterns, trends, and anomalies that typical audits may overlook. This capability is especially relevant in public sector organizations where complex budgetary processes and high volumes of transactions create fertile ground for concealed fraudulent activities. Research by Li et al. (2019) and Ramandei et al. (2025) also highlights that forensic accounting techniques such as ratio analysis, Benford's Law applications, and computer-assisted auditing tools significantly improve an organization's ability to uncover unauthorized or deceptive financial practices.

Empirical studies support the assertion that forensic accounting enhances fraud detection effectiveness. For instance, Ali et al. (2024) found that organizations that incorporated forensic accounting frameworks detected fraud cases earlier and with higher accuracy than those relying solely on conventional audit methods. Additionally, the work of Felix (2022) reveals that forensic accounting contributes to legal outcomes by producing defensible evidence that can hold up in court, deterring would-be fraudsters. However, the literature also acknowledges challenges such as a shortage of trained forensic accountants and limited use of technology in some public agencies, which can impede optimal fraud detection. These studies collectively underscore the unique and critical role that forensic accounting plays in identifying fraudulent financial conduct within the public sector.

Financial Fraud Detection

Financial fraud detection is a primary function of forensic accounting, aimed at identifying irregularities and uncovering fraudulent activities within organizations. Forensic accounting provides a structured approach to examining financial transactions, applying investigative techniques, and analyzing accounting records to detect anomalies that may indicate fraud. According to Nigrini (2020) and Shodiq et al. (2025), the presence of forensic accounting functions within organizations strengthens the detection process by ensuring that financial activities are subject to rigorous scrutiny, thereby increasing the likelihood of uncovering fraudulent practices. Umanhonlen et al. (2020) further emphasize that continuous forensic audits and monitoring facilitate early detection of deviations from established policies and standards, making it more difficult for opportunistic fraud to occur. This is particularly critical in public sector organizations, where the accuracy of financial reporting and adherence to regulations are essential for maintaining stakeholder trust and accountability.

Despite its importance, effective financial fraud detection faces several challenges. Limited expertise, outdated technology, and weak regulatory frameworks can reduce the effectiveness of detection measures. For example, Wafula (2020) notes that many public sector agencies lack staff with sufficient forensic skills, while Ali et al. (2024) highlight that outdated information systems hinder the analysis of financial data. Additionally, political interference and organizational resistance to change can further impede detection efforts, as Li et al. (2019) observe. However, these obstacles can be mitigated through targeted training, investment in advanced analytics tools, and supportive governance policies. By addressing these challenges, organizations can enhance the effectiveness of forensic accounting in detecting financial fraud, thereby improving financial oversight, accountability, and public confidence. Collectively, the literature underscores that financial fraud detection is not only a reactive tool but also a critical component of broader financial governance strategies.

RESEARCH METHODS

This study adopts a qualitative research design using a literature study approach to examine the concept, application, and effectiveness of forensic accounting in detecting financial fraud in the public sector. The qualitative design was selected because the research aims to develop an in-depth understanding of complex phenomena through the interpretation and synthesis of existing knowledge rather than statistical testing. Qualitative research emphasizes meaning, context, and conceptual exploration, enabling researchers to analyze how forensic accounting practices contribute to fraud detection

from various theoretical and empirical perspectives (Creswell, 2021). This study focuses on integrating prior findings to construct a comprehensive conceptual framework explaining the role of forensic accounting in strengthening public sector accountability.

The data used in this research consists of secondary data obtained from scientific publications relevant to forensic accounting and fraud detection. Sources include national and international journal articles, academic books, audit institution reports, and government policy documents discussing fraud prevention within public sector organizations. The population of this study comprises scholarly literature addressing forensic accounting practices, while the sample includes selected publications considered credible, relevant, and methodologically clear. Priority was given to peer-reviewed journals published within the last ten years to ensure the findings reflect contemporary developments in forensic accounting practices and public sector governance. The use of secondary data is appropriate in literature studies because it allows researchers to identify research trends, theoretical developments, and existing research gaps (Snyder, 2019).

Data collection was conducted through a systematic literature search process involving identification, screening, and classification of relevant studies. The researcher searched major academic databases such as Scopus, ScienceDirect, Google Scholar, and Consensus using keywords including “forensic accounting,” “financial fraud detection,” and “public sector accountability.” After gathering potential sources, inclusion and exclusion criteria were applied to ensure that only studies specifically focusing on the public sector and presenting clear analytical discussions were selected. This structured review procedure follows systematic literature review principles that emphasize transparency and rigor in selecting academic sources (Tranfield et al., 2003).

The data analysis technique employed content analysis and thematic analysis to interpret the collected literature systematically. Content analysis was used to identify central ideas, arguments, and empirical findings from each source, while thematic analysis enabled the identification of recurring patterns and relationships across studies related to forensic accounting roles in fraud detection (Braun & Clarke, 2021). The analytical process followed three stages: data reduction, data display, and conclusion drawing to organize and interpret findings effectively (Huberman, 2017). Relevant information was categorized into themes such as forensic auditing techniques, technological support in investigations, and implementation challenges within public institutions, which were then synthesized to produce conclusions aligned with the research objectives.

RESULTS

The Role of Forensic Accounting in Detecting Financial Fraud

The role of forensic accounting in detecting financial fraud within the public sector is multifaceted, extending beyond merely identifying anomalies in financial statements to encompass in-depth investigations of behavioral patterns, transaction structures, and legally defensible audit evidence. Unlike traditional auditing, which is primarily retrospective and compliance-oriented, forensic accounting integrates investigative auditing techniques, data analytics, and legal expertise to trace, analyze, and reconstruct financial irregularities. Empirical studies indicate that forensic accounting can uncover manipulative practices concealed in financial reports by applying advanced statistical and data-mining techniques. These techniques include trend analysis, abnormal transaction modeling, and Benford’s Law testing, all of which are designed to detect numerical inconsistencies that may signal large-scale financial fraud, such as procurement manipulation or budget engineering (Chowdhury & Talukder, 2022).



Figure 1. Key Forensic Accounting Techniques

Figure 1 illustrates the key techniques applied in forensic accounting for detecting financial fraud. The first technique, data analytics and Benford's law, is used to analyze numerical patterns and identify irregularities in financial data through statistical examination. The second technique, digital forensic analysis, focuses on examining electronic evidence, including digital files, computer systems, and transaction records, to trace suspicious activities. The third technique, behavioral investigation, involves analyzing individual behaviors and actions to understand motives, patterns, and potential indicators of fraudulent conduct. The final technique, legal documentation, ensures that investigative findings are systematically recorded and prepared in a manner that is legally admissible and defensible. Thus, the figure highlights that forensic accounting integrates analytical, technological, behavioral, and legal approaches to provide a comprehensive framework for effective fraud investigation and detection.

A study conducted in Nigeria, a country facing systemic challenges in public fund management, found a significant negative correlation between the use of forensic accounting techniques and the occurrence of financial fraud, such as payroll and procurement fraud (Kaur et al., 2023). The study surveyed senior staff in government ministries and agencies, concluding that the competence of forensic accountants was crucial in reducing fraudulent activities in public financial management (Franca et al., 2023). This research highlights that forensic accountants do not merely detect fraud after it occurs but serve as proactive guardians by identifying early red flags in financial operations.

Moreover, forensic accounting also contributes to fraud prevention by creating deterrence through visibility and accountability. A study on the Lagos State Government in Nigeria revealed that in the absence of institutionalized forensic units and continuous training programs, traditional auditing practices often failed to expose financial vulnerabilities until substantial losses had already occurred (Ogbaini et al., 2024). The study concluded that embedding forensic accounting functions into government audit procedures significantly enhanced transparency and fraud detection effectiveness.

A practical case from Indonesia further illustrates this role. Forensic accountants assigned to the Supreme Audit Board (*Badan Pemeriksa Keuangan/BPK*) applied digital forensic data analytics techniques to trace irregular financial transactions. The analysis strengthened internal control mechanisms, improved risk management processes, and produced verifiable evidence for potential litigation. The study by Ismaila et al. (2023) underscored that forensic accountants play a critical role as "fraud detectives" capable of bridging financial auditing and legal investigation functions.

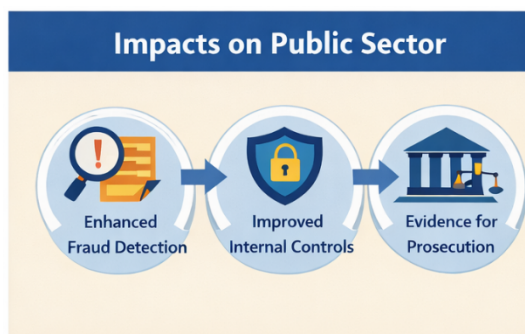


Figure 2. Effectiveness of Forensic Accounting

Figure 2 illustrates the impacts of forensic accounting implementation on the public sector. The figure presents three main outcomes that arise from the application of forensic accounting practices. First, enhanced fraud detection indicates that forensic accounting strengthens the ability of public institutions to identify financial irregularities and fraudulent activities at an early stage through systematic investigation and analytical techniques. Second, improved internal controls reflect how forensic accounting contributes to strengthening governance systems by identifying weaknesses in existing procedures and recommending more effective control mechanisms to prevent future fraud. Third, evidence for prosecution emphasizes the role of forensic accounting in producing credible, well-documented, and legally admissible evidence that supports law enforcement and judicial processes. Thus, the figure demonstrates that forensic accounting not only detects fraud but also improves institutional accountability and supports legal enforcement within the public sector.

A more global case that demonstrates the need for forensic auditing is the Capital Hill Cashgate Scandal in Malawi, one of Africa's largest public financial frauds. In this case, public officials exploited loopholes in the Integrated Financial Management Information System (IFMIS) to process unauthorized payments and later delete them from the system. Forensic auditors used digital transaction reconstruction and metadata analysis to trace the fraudulent entries and recover evidence that led to multiple prosecutions (Efuntade & Efuntade, 2023).



Figure 3. Benefits for Public Sector Transparency

Based on Figure 3, the combination of statistical tools, advanced data analytics, investigative techniques, and behavioral insights has proven forensic accounting an indispensable tool for uncovering and preventing financial fraud in the public sector. It not only generates legally credible evidence but also provides policymakers with critical insights into systemic vulnerabilities within public finance management, helping to build a more transparent and accountable governance framework.

Effectiveness of Forensic Accounting Techniques

The effectiveness of forensic accounting techniques in detecting and preventing financial fraud in public sector organizations has been increasingly validated in empirical research, particularly in settings where traditional audit procedures alone have proven insufficient. Empirical evidence indicates that when forensic accounting practices are systematically integrated into public financial oversight, they not only help uncover existing fraud but also serve as deterrence mechanisms for potential malfeasance.

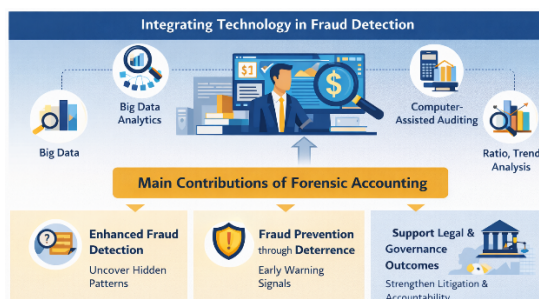


Figure 4. Effectiveness of Forensic Accounting Techniques in the Public Sector

One widely documented case is the study conducted in the Nigerian public sector, where forensic accounting techniques were associated with significant improvements in both the detection and prevention of fraud (Franca et al., 2023). In a detailed case study of Rivers State, researchers found that forensic accounting competency, proactive forensic audit techniques, and targeted investigative tools were all negatively and significantly correlated with incidences of payroll fraud and procurement fraud, indicating that where forensic techniques were present, fraud levels were lower. This result clearly demonstrates how forensic accounting contributes to uncovering complex fraudulent schemes that might evade traditional audit scrutiny.

Supporting this finding, a broader study of forensic accounting practices in Nigerian public sector entities revealed that investigative accounting tools (forensic audit techniques and litigation support) had a significant positive relationship with improved fraud management outcomes (Nelson et al., 2025). Specifically, forensic accounting contributed to fraud identification, prosecution support, and deterrence with internal control systems reinforced through forensic data analysis, leading to more transparent and accountable financial reporting.

Another practical application is seen at the Lagos State Government, where surveys of public accountants and auditors indicated that the use of forensic accounting helped enhance the accuracy and timeliness of fraud detection in government ministries. Respondents reported strong agreement that forensic accounting techniques improved the identification of irregular financial activities and promoted financial transparency and accountability within Nigerian ministries (Alhassan, 2020). These findings suggest that forensic accounting is effective not only as a post-fraud investigative tool but also as a proactive measure to detect early indicators of fraud.

Darajimba et al. (2023) also highlight the integration of technology such as forensic data analytics, digital transaction tracing, and computer-assisted auditing tools as a key factor in effectiveness, especially in environments with large volumes of financial data. For example, the use of forensic analytical techniques, such as data mining, trend analysis, and ratio analysis, was shown to be positively associated with fraud detection and prevention in public sector ministries and agencies.

Beyond Nigeria, systematic literature reviews and models of forensic accounting for public sector fraud emphasize the role of big data and advanced analytics technologies in enhancing the precision, speed, and reliability of fraud detection. These tools allow forensic accountants to identify outliers and suspicious patterns that traditional audit methods may miss, particularly in large and complex government financial systems (Nasiri et al., 2025).

Table 1. Key Challenges in Implementing Forensic Accounting in the Public Sector

Challenge	Description
Lack of skilled forensic accountants	There is a shortage of professionals trained in combining accounting, legal, and investigative techniques.
Inadequate technological infrastructure	Many public organizations lack digital forensic tools and secure data management systems.

Challenge	Description
Institutional resistance to change	Bureaucratic structures often resist integrating new forensic auditing methods.
Weak legal and regulatory frameworks	Lack of standardized forensic audit guidelines limits effectiveness.
Political interference and lack of auditor independence	Political pressure undermines objectivity and the credibility of forensic investigations.

Based on Tabel 1, the implementation of forensic accounting in the public sector faces multiple structural and institutional barriers. The shortage of qualified professionals remains a critical issue, as effective forensic investigation requires multidisciplinary skills. In addition, technological limitations prevent many institutions from adopting modern forensic tools, while bureaucratic resistance and weak legal systems further constrain effectiveness. In some contexts, political interference continues to erode the independence of auditors, making forensic accounting less impactful in promoting transparency and accountability.

DISCUSSION

The findings of this study demonstrate that forensic accounting plays a significant and strategic role in detecting and preventing financial fraud within public sector organizations. The results indicate that forensic accounting extends beyond conventional auditing functions by integrating analytical, investigative, technological, and legal approaches to identify complex fraud schemes. Unlike traditional audits that primarily focus on compliance verification, forensic accounting emphasizes proactive investigation and evidence-based analysis, enabling institutions to detect irregularities at earlier stages. This supports prior research asserting that forensic accounting enhances fraud detection capability through advanced analytical techniques and investigative procedures (Adejumo & Ogburie, 2025).

The effectiveness of forensic accounting relies on a combination of key techniques, including data analytics, digital forensic analysis, behavioral investigation, and legal documentation. These techniques collectively strengthen fraud detection by examining financial patterns, tracing digital evidence, and understanding behavioral indicators associated with fraudulent activities. Previous studies by Ilori et al. (2024) have similarly emphasized that the integration of data analytics and digital technologies significantly improves audit accuracy and allows auditors to identify hidden anomalies within large datasets. The application of Benford's Law and abnormal transaction modeling further demonstrates how statistical tools can uncover manipulation practices that might remain undetected through traditional auditing approaches.

Furthermore, forensic accounting contributes not only to fraud detection but also to strengthening internal control systems and supporting legal enforcement. The findings suggest that forensic accounting improves institutional accountability by producing legally admissible evidence, thereby facilitating prosecution processes. Empirical evidence from Nigeria and Indonesia reinforces this conclusion, showing that organizations implementing forensic accounting practices experience improved governance quality and reduced fraud occurrences (Franca et al., 2023; Ismaila et al., 2023). These outcomes align with earlier research indicating that forensic auditing enhances transparency and promotes responsible public financial management.

The effectiveness analysis presented in Figure 4 further reveals that forensic accounting functions as both a reactive and preventive mechanism. By identifying early warning signals and reinforcing internal monitoring systems, forensic accounting creates a deterrence effect against fraudulent behavior. Studies conducted by Nelson et al. (2025) in public sector institutions demonstrate that forensic accounting competency and investigative tools are negatively associated with fraud incidence, meaning that stronger forensic practices lead to lower levels of corruption and financial misconduct. Additionally, the integration of big data analytics and computer-assisted auditing tools has been shown to enhance the speed, precision, and reliability of fraud detection

processes, particularly in complex government financial environments (Nasiri et al., 2025).

However, the study also identifies several implementation challenges, including shortages of skilled professionals, limited technological infrastructure, institutional resistance, weak regulatory frameworks, and political interference. These barriers are consistent with findings from previous literature, which highlight that the success of forensic accounting depends heavily on organizational readiness, legal support, and auditor independence (Ilori et al., 2024). Therefore, strengthening professional capacity, investing in digital forensic technologies, and establishing supportive governance frameworks are essential to maximize the effectiveness of forensic accounting in enhancing transparency and accountability in the public sector.

Policy recommendations for enhancing transparency and accountability in the public sector emphasize strengthening the role of forensic accounting as an integral component of public financial governance. Governments should institutionalize forensic accounting functions within national audit systems by establishing specialized investigative units to improve fraud detection and prevention. Capacity building through continuous training, professional certification, and collaboration between universities and professional associations is essential to enhance auditors' competencies. The adoption of advanced forensic technologies, including AI-based data analytics, blockchain systems, and real-time monitoring tools, can further improve audit accuracy and transaction transparency. Additionally, stronger legal frameworks and whistleblower protection are necessary to ensure investigative independence and credibility.

CONCLUSION

This study confirms that forensic accounting plays a crucial role in detecting and preventing financial fraud in public sector organizations. By integrating investigative techniques, legal analysis, and advanced data analytics, forensic accounting is able to uncover complex fraud schemes that are often undetected through traditional audit approaches. The findings indicate that the application of forensic accounting improves transparency, strengthens internal control systems, and provides reliable evidence to support legal enforcement processes. Beyond fraud detection, forensic accounting also promotes accountability and ethical behavior within public institutions, contributing to better governance and the protection of public resources. These results imply that public sector organizations should institutionalize forensic accounting within national audit and oversight frameworks, supported by continuous professional training and investment in digital forensic technologies to enhance audit effectiveness and organizational integrity.

However, this study also identifies several limitations affecting the implementation of forensic accounting, including the shortage of qualified professionals, limited technological infrastructure, institutional resistance, and insufficient legal support. These constraints may reduce the effectiveness of forensic accounting practices if not addressed through stronger regulatory frameworks and organizational commitment. Therefore, future research is encouraged to adopt empirical and quantitative approaches to measure the direct impact of forensic accounting on fraud reduction outcomes. Comparative cross-country or regional studies are also recommended to examine contextual influences on implementation effectiveness. Furthermore, future studies may explore the integration of emerging technologies, such as artificial intelligence and blockchain, to expand the capability and efficiency of forensic accounting practices in the public sector.

FUNDING STATEMENT: This research did not receive any specific grant from funding agencies in the public, commercial, or not - for - profit sectors.

CONFLICTS OF INTEREST: The author declares no conflict of interest.

DECLARATION OF GENERATIVE AI STATEMENT: During the preparation of this work, the author(s) used ChatGPT, Grammarly, and Turnitin in order to support academic writing clarity, improve linguistic accuracy, and ensure compliance with plagiarism standards. After using this tool/service, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the publication.

REFERENCES

- [1] Abdulrahman, S. (2019). Forensic accounting and fraud prevention in Nigerian public sector: A conceptual paper. *International Journal of Accounting & Finance Review*, 4(2), 13–21.
- [2] Adejumo, A., & Ogburie, C. (2025). Forensic accounting in financial fraud detection: Trends and challenges. *International Journal of Science and Research Archive*, 14(11), 1219–1232.
- [3] Afriyie, S. O., Akomeah, M. O., Amoakohene, G., Ampimah, B. C., Ocloo, C. E., & Kyei, M. O. (2023). Forensic accounting: A novel paradigm and relevant knowledge in fraud detection and prevention. *International Journal of Public Administration*, 46(9), 615–624.
- [4] Akani, F. N., & Ogbeide, S. O. (2017). Forensic accounting and fraudulent practices in the Nigerian public sector. *AFRREV IJAH: An International Journal of Arts and Humanities*, 6(2), 171–181.
- [5] Alhassan, I. (2020). Forensic accounting and fraud detection and prevention in the Nigerian public sector. *International Journal of Accounting Research*, 5(4), 108–115.
- [6] Ali, A. M., Khinger, I. K., Subhe, A., & Al-Orfali, A. K. (2024). Forensic accounting techniques in detecting frauds. *Journal of Ecohumanism*, 3(5), 543–558.
- [7] Aliyu, Y., & Hussaini, I. (2024). Forensic accounting and fraud management in the public sector organisations in Nigeria. *TSU-International Journal of Accounting and Finance*, 3(1), 15–27.
- [8] Amah, F. U. (2023). Effectiveness of forensic accounting in curbing financial crimes in the Nigerian public sector. *Finance & Accounting Research Journal*, 5(1), 1–17.
- [9] Anghel, G., & Poenaru, C.-E. (2023). Forensic accounting, a tool for detecting and preventing the economic fraud. *Valahian Journal of Economic Studies*, 14(2), 87–100.
- [10] Braun, V., & Clarke, V. (2021). *Thematic analysis: A practical guide*. Thousand Oaks: SAGE Publications.
- [11] Creswell, J. W. (2021). *A concise introduction to mixed methods research*. Thousand Oaks: SAGE Publications.
- [12] Chowdhury, R., & Talukder, K. A. (2022). Assessing the role of statistical modeling techniques in fraud detection across procurement and international trade systems. *American Journal of Interdisciplinary Studies*, 3(02), 91–125.
- [13] Cyril, U. M., Okechukwu, N. M., & Chidimma, O. P. (2024). Role of forensic accounting in uncovering accounting fraud. *International Journal of Economics and Financial Management*, 8(8), 57–84.
- [14] Dalwadi, P. (2023). Uncovering financial fraud: The role of forensic accounting in preventing and detecting fraud in India. *International Journal of Management, Public Policy and Research*, 2(2), 1–5.
- [15] Dkhar, W., Lyngdoh, B., & Kumar, P. (2025). Forensic accounting: A strategy for preventing and detecting financial fraud in the digital era. *International Journal of Accounting and Economics Studies*, 12(2), 282–291.
- [16] Daraojimba, R. E., Farayola, O. A., Olatoye, F. O., Mhlongo, N., & Oke, T. T. (2023). Forensic accounting in the digital age: a US perspective: scrutinizing methods and challenges in digital financial fraud prevention. *Finance & Accounting Research Journal*, 5(11), 342–360.
- [17] Efuntade, A. O., & Efuntade, O. (2023). Internet payment system, forensic accounting and forensic investigation: 3M theory in financial frauds. *Journal of Accounting and Financial Management*, 9(7), 115–130.
- [18] Felix, U. O. (2022). Evidence collecting processes and fraud examination: The role of an expert forensic accountant. *Asian Basic and Applied Research Journal*, 6(4), 33–59.
- [19] Franca, L.-A. E., Ofurum, C., & Solomon, E. (2023). Forensic accounting and fraud detection in Nigerian public sector: A case study of Rivers State. *Asian Journal of Economics, Finance and Management*, 5(1), 275–286.
- [20] Hartini, S., ES, H., & Takada, S. (2019). Effectiveness of CBCL/1, 5–5 for detection of emotional and behavioral problem in autistic spectrum disorder children. *Indian Journal of Public Health Research & Development*, 10(10), 1234–1244.
- [21] Huberman, M. (2017). *Metode penelitian: Suatu pendekatan*. Jakarta Timur: Bumi Aksara.
- [22] Ilori, O., Nwosu, N. T., & Naiho, H. N. N. (2024). Advanced data analytics in internal audits: A conceptual framework for comprehensive risk assessment and fraud detection. *Finance & Accounting Research Journal*, 6(6), 931–952.
- [23] Ismaila, L., Bankole, O., & Igbekoyi, O. (2023). Forensic accounting and fraud detection: The accountants' perspective. *International Journal of Advanced Multidisciplinary Research Studies*, 3(3), 265–273.

- [24] Kaur, B., Sood, K., & Grima, S. (2023). A systematic review on forensic accounting and its contribution towards fraud detection and prevention. *Journal of Financial Regulation and Compliance*, 31(1), 60-95
- [25] Li, F., Han, S., Zhang, H., Ding, J., Zhang, J., & Wu, J. (2019). Application of Benford's law in data analysis. In *Journal of Physics: Conference Series* (Vol. 1168, No. 3, p. 032133). Bristol: IOP Publishing.
- [26] Nasiri, E., Eslami, K., Naderkhani, R., & Rabiee, K. (2025). Presenting a model for fraud prevention in the public sector using forensic accounting. *Business, Marketing, and Finance Open*, 2(6), 1-14.
- [27] Naz, I., & Khan, S. N. (2025). Impact of forensic accounting on fraud detection and prevention: A case of firms in Pakistan. *Journal of Financial Crime*, 32(1), 192-206.
- [28] Nelson, A., Lucky, O., Bukola, A. U., Afrogha, & Oludami, O. (2025). Forensic accounting practice and fraud management in Nigeria public sector entities. *Journal of Information Systems Engineering and Management*, 10(4), 456-465.
- [29] Nigrini, M. J. (2020). *Forensic analytics: Methods and techniques for forensic accounting investigations*. New Jersey: John Wiley & Sons.
- [30] Nursansiwati, D. A. (2024). The role of forensic accounting in detecting financial frauds. *Accounting Studies and Tax Journal (COUNT)*, 1(1), 111-116.
- [31] Ogbaini, A. C., Akpor, A. A., Oboh, R., Oputa, J. E., & Marvis, V. B. (2024). The role of forensic accounting in fraud detection and prevention in the Nigerian public sector: A case study of Lagos, Nigeria. *Pedagogik: Jurnal Pendidikan*, 19(1), 71-83.
- [32] Ogiriki, T., & Appah, E. (2018). Forensic accounting & auditing techniques on public sector fraud in Nigeria. *International Journal of African and Asian Studies*, 47(1), 10-19.
- [33] Okoye, E. I., & Gbegi, D. O. (2013). Forensic accounting: A tool for fraud detection and prevention in the public sector (A study of selected ministries in Kogi State). *International Journal of Academic Research in Business and Social Sciences*, 3(3), 1-19.
- [34] Okoye, K. R. E., & Mbanugo, C. I. (2020). Forensic accounting: A tool for fraud detection and prevention in the public tertiary institutions in South East Nigeria. *European Journal of Education Studies*, 7(6), 612-623.
- [35] Olaniyan, N. O., Ekundayo, A. T., Oluwadare, O. E., & Omolade Bamisaye, T. (2021). Forensic accounting as an instrument for fraud detection and prevention in the public sector: Moderating on ministries, departments and agencies in Nigeria. *Acta Scientiarum Polonorum. Oeconomia*, 20(1), 49-59.
- [36] Ramandei, P., Faisal, Marjono, Putranto, P., & Astuti, D. S. P. (2025). Exploring ethical decision-making in forensic accounting: professional moral agency amid corporate scandals. *Jurnal Ilmiah Akuntansi Kesatuan*, 13(5), 1115-1124.
- [37] Shakir, S., & Abbas, G. (2020). Role of forensic auditing in enhancing the efficiency of public sector organization. *Rev. Manag. Sci*, 2(2), 40-59.
- [38] Shodiq, M. J., Ermawati, E., Rosalina, R., & Khatamy, A. A. (2025). Investigating financial reporting fraud using fraud pentagon theory to strengthen governance and transparency. *Jurnal Ilmiah Akuntansi Kesatuan*, 13(2), 245-260.
- [39] Simeunović, N., Grubor, G., & Ristić, N. (2016). Forensic accounting in the fraud auditing case. *The European Journal of Applied Economics*, 13(2), 243-254.
- [40] Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, 104(3), 333-339.
- [41] Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of systematic review. *British Journal of Management*, 14(3), 207-222.
- [42] Tuharea, F. I., Ashari, M. H., Agusti, A., & Rifdayanti, A. A. (2024). The role of forensic accounting in preventing fraud and corruption in the public and private sectors. *Dhana*, 1(4), 12-21.
- [43] Umanhonlen, F. O., Otakefe, J. P., & Osikhenagogiedu, K. (2020). Combating economic and financial crimes in Nigeria: The role of the forensic accountant. *Journal of Management and Science*, 10(4), 12-28.
- [44] Wafula, J. (2020). The role of forensic accounting as a tool in the fight against financial crimes. *EPH-International Journal of Business & Management Science*, 6(4), 1-7.
- [45] Xanthopoulou, A., Skordoulis, M., Kalantonis, P., & Arsenos, P. (2024). Integrating corporate governance and forensic accounting: A sustainable corporate strategy against fraud. *Journal of Governance and Regulation*, 13(2), 201-212.

