“Forensic accounting skills and knowledge as determinants of fraud detection in Nepalese organizations”

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FORENSIC ACCOUNTING SKILLS AND KNOWLEDGE AS DETERMINANTS OF FRAUD DETECTION IN NEPALESE ORGANIZATIONS

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Abstract

Forensic accounting plays a vital role in detecting unethical accounting practices through forensic accounting skills and knowledge, which emphasize transparency and governance. This study aims to examine the role of forensic accounting in fraud detection in Nepalese organizations. The study employed a descriptive and causal research design and relied on primary cross-sectional data from professional employees in the financial sector, specifically commercial banks and insurance companies. Data were collected through a structured questionnaire utilizing purposive sampling. Therefore, the study utilized a total of 403 useful datasets for the analysis. Descriptive and inferential statistical tools were employed to analyze the data, including percentages, means, standard deviations, correlations, regression analysis, and Cronbach's alpha. The study's findings revealed a strongly positive and significant effect of forensic accounting skills on fraud detection ($\beta = 0.204$, $p < 0.005$). Similarly, a positive and significant impact of forensic knowledge on fraud detection ($\beta = 0.599$, $p < 0.005$) reflects that forensic accounting skills and knowledge help prevent fraud and support the eradication of unethical accounting practices of financial organizations. This finding contributes to existing theory and can be a benchmark for practitioners, policymakers, and other stakeholders in making decisions to address financial issues and fraud in financial institutions.

Keywords forensic accounting, fraud detection, financial institutions, forensic skills, knowledge

JEL Classification M41, M42, M49

INTRODUCTION

Forensic accounting is a mechanism to detect and assess financial misconduct for mitigating financial issues prevalent in accounting practices. Forensic accounting further discovers manipulation in financial statements and ensures improved internal financial control. Thus, compliance with the forensic accounting system and standards is essential, especially in the financial sector and in other organizations of the developing economy. The issues in accounting and financial practice and challenges created by not complying with the ethical standard affect individuals and organizations in the global context. Therefore, understanding forensic accounting practices and implementing this standard foster ethical financial and accounting practices that advocate for pursuing the proper knowledge and skills of accounting, particularly among legal consultants, auditing, and examination of financial malpractice (Nursansiwi, 2024).

Similarly, financial issues, including tax evasion, misappropriation, and money laundering, hinder the overall functioning of the economy

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by requiring organizations to implement their activities more responsibly to ensure that financial practices remain on the right track (Hashim et al., 2021; Alshurafat et al., 2021; Alshurafat, 2022). Next, the implementation of proper forensic accounting heavily relies on skills and knowledge pursued by personnel in forensic accounting that support maintaining transparent, fair, and ethical financial practices, detecting fraud, and abolishing chronic issues of the financial sector.

In addition, the adoption of forensic accounting demonstrates a multispectral correction ability to tackle internal control in complex financial investigations, where traditional accounting methods may fall short. Similarly, the frequent occurrence of monetary dishonesty deteriorates financial institutions, organizations, and stakeholders, affecting their revenue and causing numerous challenges. Therefore, forensic accounting has established itself beyond the conservative approach, which has often involved investigating economic records to detect corruption, bribery, and misappropriation of assets. Thus, this study attempts to investigate the influence of forensic accounting skills and knowledge on fraud detection in Nepal.

1. LITERATURE REVIEW AND HYPOTHESES

Forensic accounting skills and knowledge are key aspects to explore unethical financial and accounting behavior within the organization, which helps to mitigate the issues and problems associated with good governance. Several pieces of evidence depicted a path for transparency with the adaptation of forensic accounting skills and knowledge among its users. Thus, the close linkage demonstrates the knowledge of forensic accounting and mitigation of governance problems (Brown, 2008). Next, forensic accounting has broadly developed in the current scenario. However, the emergence of the forensic accounting concept is old, as it was developed by (Peloubet, 1946). The concept of forensic accounting took place in another corner of the globe; in particular, the practice of this accounting started in Scotland in the 18th century (Tucker, 2011; Dreyer, 2014).

Özkul and Pamukçu (2012) stated that forensic accounting entails precisely and promptly describing, comprehending, and presenting intricate financial matters, frequently acting as an expert witness in legal proceedings. To determine if companies are involved in financial reporting misconduct, concerned professionals can utilize forensic accounting as a regulatory and investment tool. Both people and the economy suffer greatly when financial reporting fraud occurs. Forensic accounting helps depict evidence of financial crime that can be used in legal proceedings (Okoye & Gbegi, 2013; Olukowade & Balogun, 2015; Hajjat et al., 2024).

Next, forensic accounting is the process of locating, recording, assessing, classifying, reporting, and confirming prior financial facts to resolve existing or continuing legal concerns. Baysden (2013). The financial data in the settlement of impending legal difficulties is also analyzed utilizing these historical facts (Crumbley et al., 2005; Rezaee et al., 2016). As corporations expand in their organizational size, complexity occurs in the ethical accounting practice. However, forensic accounting theory uses a mix of investigative, auditing, and accounting skills to discover, articulate, and prevent financial fraud and other forms of misappropriation (Vutumu, 2024). In addition, the growing frequency of financial transactions in digital environments has prompted the growth of forensic accounting procedures to use new technologies (Mahat, 2023). In addition to quantitative data analysis, the researchers investigate how cutting-edge digital tools based on data analytics, artificial intelligence, and blockchain technology interact with traditional investigative methods that can be used with executives, employees, and other stakeholders. By applying investigative tactics and strong communication to collect relevant information, professional forensic accountants unearth information that would not be noticed from financial statements alone (Tezel et al., 2020).

As digital banking grows in Nepal, it is critical to analyze how forensic accounting may help detect online banking fraud and mitigate the risks connected with digital financial crime (Mahat, 2024). This research looks at the control system and fraud prevention philosophy for a sustain-

able governance system, as well as digital fraud detection in forensic accounting. Firms may use complete tools to detect and prevent fraud by combining digital and traditional forensic accounting procedures (Afriyie et al., 2023). Further, forensic accountants use blockchain technology, artificial intelligence, and data analytics to give healthier and more adaptive ways to financial fraud prevention and detection, better meeting the difficulties of the digital era. Odeyemi et al. (2024) condense the development of forensic accounting techniques, highlighting the use of cutting-edge technology and digital approaches to identify and prevent fraudulent activity. The forensic accounting scheme is an important component of fraud detection methodologies because it uses specialized investigation techniques to discover fraudulent actions and financial anomalies in virtual beliefs (Howieson, 2018). Kaur et al. (2022), based on an extensive study, found that forensic accounting suggestions have a substantial impact on fraud detection and prevention, applying a variety of strategies to identify and minimize fraudulent activity. In the digital era, the use of new technology has improved forensic accounting procedures. Crucial forensic accounting procedures must be more effectively integrated into organizational structures.

In addition, forensic accounting is primarily a professional discipline of accounting that necessitates significant abilities to complete unique core duties with distinct important characteristics targeted at identifying fraudulent activity. It is based on each individual's unique combination of abilities and knowledge linked to forensic accounting fraud identification. Upadhyay (2018) and Acharya et al. (2024) advocated forensic accounting as the process of investigative and analytical abilities in financial matters governed by legal requirements that help to detect unethical financial activities. Kılıç (2020) depicted the evidence that fraud identification, moral integrity, analytical thinking, attention to detail, tenacity, insightfulness, and confidence are some of the characteristics of forensic accountants that ultimately prevent unhealthy financial transactions in an organization. In recent years, economic crimes and fraud have become more common globally, and forensic accounting has grown in importance that intends to minimize unfair financial activities. Therefore, accounting knowledge and skills help mitigate financial and accounting issues. Next, forensic accounting requires strong thinking, investigation, professional judgment, computer and IT skills, negotiation ability, and excellent communication that helps to eliminate fraud from financial areas (Gabrielli et al., 2024).

Shrestha et al. (2024) mentioned that forensic accounting is a relatively new concept in Nepal that is not well recognized or understood, and the finding concluded that consumers are unaware of the function and importance of forensic accounting in detecting and preventing fraud and financial crimes, in which adoption of forensic accounting practice prevents consumer and other stakeholders from the unethical financial practice (Winfield & Roberts, 2023).

Rezaee et al. (2016) stated that forensic accounting applies accounting, auditing, and investing knowledge and skills to evaluate a company's financial records and statements to discover fraud and prevent unhealthy practices. The efficiency of forensic accounting procedures using forensic accounting abilities with the investigation of trend analysis techniques, accounting techniques, and data mining as tactics that abolish the unhealthy financial practice. Subedi and Neupane (2024), through their studies, showed that forensic accounting may help detect and prevent financial statement fraud by utilizing managerial skills, control mechanisms, legal procedures, governance, and an ethical mindset that ultimately minimizes the fraud in the organization. Moreover, efficacy is hampered by a lack of proper legislation, trained staff, and technology (Ozili, 2023). Therefore, the acquisition of forensic accounting knowledge and skills is relevant to study in the Nepalese context.

Forensic accounting offers a variety of services, such as fraud detection, financial accounting skills, forensic accounting knowledge, and expert witness testimony, that help detect unethical financial practices and abolish unhealthy financial practices (Hossain et al., 2024). Kılıç (2020) reflected that the personnel working in the accounting department needs to gain thorough understanding of law, auditing, internal and external audits, business management, psychology, criminal science, and, most crucially, computer technology which ultimately contributes to detect the unhealthy aspect of the accounting transaction to mitigate such problem

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systematically Forensic accounting specialists may now conduct more effective inspections because to big data technologies, data analysis, and algorithms that significantly identifies the fraud and can take further steps to manage financial and accounting practice in systematic ways (Rezaee et al. 2016). Deep understanding of digital financial systems and standards, as well as the ability to recognize and analyze complex financial concerns, are required for forensic accounting, which importantly detects fraud and establishes a foundation to eradicate the unethical financial practices (Imjai et al., 2024; Pham & Vu, 2024).

Moreover, forensic accountants handle a variety of jobs, including expert witness, fraud investigation, consultancy, and legal assistance based on their forensic accounting skills and knowledge. Therefore, forensic accounting abilities and information reduce fraudulent activity and legal difficulties (Manning, 2011; Crumbley et al., 2005; Crain et al., 2015). Additionally, data mining, electronic imaging, Benford's Law, and big data are all useful techniques for fraud detection and litigation consulting, which play a vital role in minimizing the unethical financial practices (Ahmadi et al., 2020). It reflects that the forensic accountant has to pursue the knowledge to apply better and more effective accounting practices that explore fraud and manage potential financial risks (Crumbley et al., 2005). In the recent era, the ability and skills to adopt artificial al intelligence tools facilitate the creation of audit-proof systems, assist forensic auditors in identifying vulnerabilities and hazards, and provide access to all pertinent data in the organization's accounting database that ultimately abolishes the unhealthy financial practices (Hashem & Alqatamin, 2021). Therefore, this study aims to investigate the impact of forensic accounting expertise on fraud detection in Nepalese financial institutions, testing the following research hypotheses:

H1: There is a positive and significant relationship between forensic accounting skills, procedures, and forensic accounting fraud detection.

H2: There is a positive and significant relationship between the role of forensic accounting knowledge and forensic accounting fraud detection.

2. METHODOLOGY

The main aim of this study was to examine the impact of forensic accounting skills and forensic accounting knowledge on fraud detection in Nepalese financial institutions. This study used a descriptive and causal-relational research approach to meet the research issues and objectives that reflect the general characteristics of the respondents and measure the influence of forensic accounting skills and knowledge on fraud detection (Kamau, 2015; Mwaura, 2013). This research includes the Nepalese financial sector, especially commercial banks and insurance companies, as these institutions are involved in a large financial transaction and bear a huge responsibility of good governance, being accountable and responsible towards their stakeholders. Moreover, the respondents in this study include actively working employees from the accounting, auditing, and investing departments of commercial banks and insurance companies. This study included these respondents from different departments of financial institutions, as these personnel are directly responsible for handling financial activities and are responsible for driving the entire financial transaction and adopting the well-established financial and accounting standards. Thus, purposive sampling techniques were adopted for this study that selectively involve respondents from accounting, credit, and financial departments who pursue a certain degree of accounting and financial knowledge and skills to keep a better track of the organization. Thus, the primary data utilized for this study are cross-sectional data. However, the respondents voluntarily participated in the survey, giving their consent to fill out the questionnaire. Moreover, the data were collected from January to May 2025. Additionally, this study utilized 403 data points, representing 73.27 percent response out of the 550 distributed survey questionnaires.

Furthermore, the data from the respondents were gathered using two distinct survey questionnaire segments. General information on the respondents was presented in the first segment, which included mainly the demographic profile that comprises gender, age, educational background of the respondents, profile of the experience, and professional status. This demographic profile reflects the basic information about the respondents, showing the general characteristics of the survey participants

(DiGabriele & Huber, 2015). Similarly, the second segment of the questionnaire included questions to collect the opinion and perception of respondents through the five-point Likert scale based on the forensic accounting knowledge, skills, and fraud detection. The five-point Likert scale represents 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree.

Next, this research adopted forensic accounting skills and knowledge as the independent variables and fraud detection as the dependent variable. Further, the collected data were processed in Excel and analyzed using the Jamovi and SPSS software. Similarly, the study computed the descriptive statistics and inferential statistics. Particularly, the correlation matrix was used in this study to measure the direction and association between the variables, and regression analysis was used to measure the impact of forensic accounting skills and knowledge on fraud detection. Moreover, the Cronbach's alpha coefficient was used to assess the internal consistency of each variable. In addition, descriptive statistics were used in the computation to depict the general status of respondents through frequency. Next, internal homogeneity of the distribution measures its dependability (Brennan, 2014). The Cronbach's alpha value for forensic accounting skills is 0.837, for forensic accounting knowledge is 0.713, and fraud detection is 0.761. These Cronbach's alpha scores exceed the threshold requirement of 0.70, which confirms the internal consistency with valid reliability. Further, this study presents the following estimated model for the study:

2.1. Profile of respondents

The respondent profile includes demographic information on the respondent, while part two analyzes inferential statistics data.

Table 1. Profile of respondents

Variable Classification		Frequency	Percent
Gender of the respondent	Male	306	75.9
	Female	97	24.1
	Total	403	100.0
Age of the respondent	20-30 Years	66	16.4
	31-40 Years	112	27.8
	41-50 Years	180	44.7
	51 years and older	45	11.2
	Total	403	100.0
Academic Qualification	SLC Level	12	3.0
	+12 Level	25	6.2
	Bachelor Level	117	29.0
	Master Level	200	49.6
	Above Master Level	49	12.2
	Total	403	100.0
Professional Qualifications	ACCA	48	11.9
	CFA	11	2.7
	CA	38	9.4
	Others	306	75.9
	Total	403	100.0
Work Experience	1-5 Years	83	20.6
	6-10 Years	200	49.6
	11-15 Years	69	17.1
	16-20 Years	35	8.7
	Over 20 Years	16	4.0
	Total	403	100.0

The study used a demographic profile of the 403 respondents in Table 1, with a total of 306 (75.90 percent) of the sample being male and 97 (24.10 percent) being female. In a similar vein, 180 respondents (44.70 percent) belonged to the age group between 41 and 50, while 45 respondents (11.20 percent) belonged to the age group above 51. The percentage of respondents with a master's degree was 200 (49.60 percent), while the lowest percentage, 12 (3.00 percent), was below the SLC level. In a similar vein, CFA 11 individuals had the lowest professional credentials (2.70 percent), while 306 participants (75.90 percent) had the most. Last but not least, the majority of respondents – 200, or 40.60 percent – had between six and ten years of job experience, while the fewest – 16, or 4.00 percent – had more than twenty years.

The estimated regression equation is

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \varepsilon, \quad (1)$$

$$FAFD = \alpha + \beta 1 \cdot FASP + \beta \cdot RFAK + \varepsilon, \quad (2)$$

where Y = Forensic accounting Fraud detection (FAFD); α = Intercept / Constant; $\beta 1$, $\beta 2$, $\beta 3$ = Estimated Regression Coefficients of each independent variable. $X1$ = Forensic Accounting Skill Procedures (FASP); $X2$ = Role of Forensic Accounting Knowledge (RFAK). ε = Random Error Term.

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3. RESULTS

3.1. Correlation analysis

This section discusses the implications of inferential data analysis for variable correlations and multiple regression investigations. The purpose of this study is to determine the relationship between forensic accounting abilities and fraud detection expertise in the Nepalese financial sector. Furthermore, the correlation matrix helps measure the strength of association and its direction. Between the forensic accounting skills, knowledge, and fraud detection.

Table 2 displays the correlation coefficient analysis findings and the link between the independent and dependent variables. The study found a statistically significant positive association ($r = 0.558$; $p < 0.01$) between forensic accounting abilities and fraud detection. Educating the aforementioned facilities raised the spontaneity of Nepalese organizations and improved average danger detection. The correlation between forensic accounting expertise and fraud detection is strong, promising, and statistically significant ($r = 0.720$; $p < 0.01$). The development of forensic accounting expertise was intended to improve forensic accounting fraud detection inside enterprises. At a 0.01 significance level, all results from the forensic accounting skills processes and the function of forensic accounting knowledge were shown to be strongly linked with forensic accounting fraud detection. As a result, a significant correlation exists between forensic accounting skill procedures and the role of forensic accounting knowledge in ongoing fraud detection, which would broaden the investigation techniques of fraud detection in financial activities in the Nepalese financial sector.

3.2. Regression analysis

The research was required to assess the influence of forensic accounting skills and knowledge on fraud detection practices and investigation methodologies in the Nepalese financial sector. The linear regression equation model was used to accompany the results of the regression analyses. The regression model for the research study is

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \varepsilon, \quad (3)$$

with the dependent variable being Y (forensic accounting fraud detection). Similarly, the independent variables include forensic accounting skills ($X1$) and the knowledge of forensic accounting ($X2$).

Table 3 shows the impact of forensic accounting skills and knowledge on fraud detection. This study utilized forensic accounting skills and knowledge as independent variables and fraud detection as the dependent variable. The regression study of forensic accounting skills practices revealed that it had a beneficial influence on forensic accounting fraud detection. The beta coefficient predictors (β

Table 2. Correlation matrix

Variable	Mean	Std. Deviation	N	FASP	RFAK	FAFD
FASP	3.6591	.60297	403	1.000		
RFAK	3.6030	.69123	403	.620**	1.000	
FAFD	3.5797	.68100	403	.558**	.720**	1.000

Note: ** Correlation is significant at the 0.01 level (2-tailed). * Correlation is significant at the 0.05 level (2-tailed). FASP = Forensic accounting skills procedures, RFAK = Role of forensic accounting knowledge, and FAFD = Forensic accounting fraud detection.

Table 3. Regression coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.	Adjusted R-Squared	F	Sig.
		B	Std. Error	Beta				
1	(Constant)	.675	.149	–	.000	.536	233.447	.000[b]
	FASP	.204	.049	.181	.000			
	RFAK	.599	.043	.608	.000			

Note: a. Dependent Variable: Forensic accounting fraud detection (FAFD) (Y); b. independent variable: Forensic accounting skills procedures (FASP or X1) and Role of forensic accounting knowledge (RFAK or X2).

= 0.204, p = 0.000, p < 0.05) showed evidence that better forensic accounting skills help to enhance fraud detection in the financial sector. Similarly, forensic accounting knowledge positively impacted forensic accounting fraud (β = 0.599, p = 0.000, p < 0.05). It establishes that forensic accounting competence helps to detect fraud in the financial sector. The model of the regression line is

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \varepsilon, \quad (4)$$

$$Fraud\ detection = 0.675 + 0.204\ X1 + 0.599\ X2 + \varepsilon. \quad (5)$$

3.3. Multicollinearity test

The multicollinearity test was assessed using the variance inflation factor. The variance inflation factor for forensic accounting skills is 1.625, and its value for forensic accounting knowledge reflects 1.625. Table 4 represents the multicollinearity test.

Table 4. Multicollinearity test

Variable	Tolerance	VIF
FASP	0.616	1.625
RFAK	0.616	1.625

Table 4 shows that all VIF values remain below 5, confirming that there are no issues of multicollinearity (Fariba et al., 2013; Steelyana et al., 2015; Walakumbura & Dharmaratha, 2022).

3.4. Hypotheses testing

Based on the above analysis, the results can be controlled as in Table 5.

Table 5. Hypothesis testing

	Hypothesis	Result
H1	There is a positive and significant relationship between forensic accounting skills, procedures, and forensic accounting fraud detection	Accepted
H2	There is a positive and significant relationship between the role of forensic accounting knowledge and forensic accounting fraud detection	Accepted

Table 5 summarizes the hypothesis test; the hypothesis test of forensic accounting skill procedures and the role of forensic accounting knowledge has a positive and significant impact on forensic accounting fraud detection. Therefore, research hypotheses – H1: There is a positive and significant relationship between forensic accounting skills, procedures, and forensic accounting fraud detection, and H2: There is a positive and significant relationship between the role of forensic accounting knowledge and forensic accounting fraud detection – are accepted.

4. DISCUSSION

The goal of the study was to precisely ascertain how forensic accounting knowledge, practices, and abilities impact the identification of forensic accounting fraud. This study used forensic accounting expertise and the function of forensic accounting knowledge as predictors of forensic accounting fraud detection. The goal of forensic accounting techniques and expertise in fraud detection is to find a favorable link with fraud detection. Particularly, the acquisition of forensic accounting skills helps to detect fraud in financial institutions. This finding stands in the same direction as the findings of the previous research, which depicted that using forensic accounting skills to identify fraud is greatly and favorably influenced. The decrease of fraud is directly and favorably impacted by skills (Afriyie et al., 2022). It is crucial to consider that improving forensic accounting skills may improve fraud identification and prevention in Nepali firms. Moreover, forensic accounting is the combination of accounting, auditing, and investigation expertise that aids in the handling of fraudulent activities (Oladutire et al., 2024). Similarly, the findings of this study depicted a favorable influence of forensic accounting knowledge on fraud detection. It shows that sufficient knowledge in forensic accounting and financial management helps to detect the unethical activities occurring in financial activities. These findings move in the same direction as the findings of the earlier research, Creswell et al. (2009), which states that financial fraud can be reduced by using forensic accounting knowledge as a strong tool to detect fraud and mitigate financial activities. Research has shown that experience and knowledge have a significant and positive role in fraud control. Similarly, evidence depicted by (Walakumbura

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& Dharmarathna, 2022) confirms that accounting skills, procedural knowledge, and forensic accounting competence in fraud detection play an important role in mitigating unethical financial practices. Therefore, increasing fraud detection is a crucial part of teaching Nepalese executives forensic accounting techniques, methods, and expertise (Olabode & Moses, 2023).

CONCLUSION

The main purpose of this study is to attempt to investigate the influence of forensic accounting skills and knowledge on fraud detection in the Nepalese financial sector. The findings of the study exhibit the favorable influence of forensic accounting skills and knowledge on fraud detection. This concludes that forensic accounting expertise is necessary to enhance risk identification strategies in several financial institutions. By resolving problems and leveraging technology improvements, businesses may improve their capacity to predict, detect, and react to threats in Nepal's financial sector. The results of the study indicate that forensic accounting skills, knowledge, and practices influence forensic accounting fraud detection in the Nepalese financial sector. Thus, forensic accounting skills influence the financial processes and fraud detection of personnel in Nepalese financial institutions as a key tool to explore the unethical financial practices.

This further concludes that holding a higher level of forensic accounting skills and knowledge is essential to drive the performance of financial institutions in a better direction, as these skills and knowledge help detect unhealthy financial activities in the financial sector. Thus, the financial sector could seriously focus on the process skills development among the workforce of the institutions and simultaneously could focus on knowledge development of employees that supports exploring fraud and mitigating the serious issues of the organization that ultimately support maintaining sound financial health. The findings of this study could be useful for business entities, regulatory bodies, and practitioners to consider the important role of forensic accounting skills and knowledge in detecting fraud in an organization's practices. Moreover, these findings contribute to the existing literature, adding the evidence from developing countries like Nepal that reveals the evidence from developing economies. However, this study has a few limitations, as the study utilizes only primary sources of cross-sectional data and includes a small sample size, relying on quantitative data analysis. Thus, future studies could be conducted using a larger sample and including more determinants as independent variables. Similarly, future studies may use different geographical locations and industries and include qualitative data for the analysis, which could complement the information on forensic accounting skills and knowledge for the fraud detection process.

AUTHORS CONTRIBUTIONS

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APPENDIX A. Questionnaire

Sections A: General information of respondents

1. Gender of the respondents

☐ Male
☐ Female

2. Age of the respondents

☐ 20-30 years
☐ 31-40 years
☐ 41-50 years
☐ 51-above years

3. Academic qualification

☐ SLC Level
☐ +12 Level
☐ Bachelor Level
☐ Master Level
☐ Above Master Level

4. Professional Qualification

☐ ACCA
☐ CFA
☐ CA
☐ Others

5. Work Experience

☐ 1-5 Years
☐ 6-10 Years
☐ 11-15 Years
☐ d16-20 Years
☐ Over 20 Years

Section B: Opinion-based questionnaire

SN	Forensic Accounting Skills Procedures	SD (1)	D (2)	N (3)	A (4)	SA (5)
1	Analytical abilities in accounting are necessary to determine the original accounts					
2	Proficiency in data mining is crucial.					
3	Forensic accounting services. Language proficiency is essential.					
4	Forensic accounting requires strong communication and writing abilities					
5	Technical skills are equally important for forensic accounting					
	Role of Forensic Accounting Knowledge	**SD (1)**	**D (2)**	**N (3)**	**A (4)**	**SA (5)**
6	The ability to execute a conflict check is vital in performing forensic accounting					
7	In forensic accounting, conducting investigations into fraud situations is quite important					
8	In forensic accounting, it is crucial to identify dispute areas and gather evidence					
9	Establishing roles is crucial to mitigating fraud					
10	Integrating analysis with supplementary material is crucial for identifying fraud					
	Forensic Accounting Fraud Detection	**SD (1)**	**D (2)**	**N (3)**	**A (4)**	**SA (5)**
11	The practice of forensic accounting is essential to preventing fraud					
12	The use of deep analysis in forensic accounting aids in fraud prevention					
13	Forensic accounting skills and knowledge help to detect fraud					
14	Managing fraud is easier for accountants who focus on forensic accounting					
15	Forensic accountants with a legal background boost their chances of investigating fraud cases					

Note: 1 = Strongly Disagree (SD), 2 = Disagree (D), 3= Neutral (N), 4 = Agree (A), and 5 = Strongly Agree (SA).