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# A Review of the Role of Forensic Accounting in Fraud Prevention and Detection: An Examination of Influencing Factors

Mohammad Reza Pourali<sup>1,\*</sup> , Bahareh Bahrami<sup>2</sup>

<sup>1</sup> Department of Accounting, Chalous Branch, Islamic Azad University, Chalous, Iran; pourali@iau.ac.ir.

<sup>2</sup> Department of Accounting, Tonekabon Branch, Islamic Azad University, Tonekabon, Iran; bahare.bahrami@iau.ir.

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## Abstract


In the current era, despite the expansion and increasing complexity of financial transactions, phenomena of fraud and corruption have grown significantly, bringing with them detrimental consequences. The presence of forensic accounting provides an opportunity to prevent the occurrence and expansion of financial fraud. As a specialized professional field that integrates financial, legal, and social knowledge to detect fraud, forensic accounting contributes to the integrity and sustainability of national economies. Accordingly, the aim of the present study is to provide a review of the role of forensic accounting in fraud prevention and detection, while identifying and examining the influencing factors in this domain. The subject under investigation was addressed through a review of 66 domestic and international studies. Subsequently, an analysis of the role of forensic accounting in fraud detection is presented.

**Keywords:** Forensic accounting, Financial fraud, Financial integrity.

## 1 | Introduction

Across the world, as business environments become increasingly complex, access to accurate financial information for all user groups has become more critical than ever. Consequently, numerous financial scandals and the resulting need to identify fraudulent activities have amplified the role of forensic accountants in fraud prevention and detection [1]. In essence, forensic accounting has emerged as a response to this gap, as unlike traditional accounting, it specifically focuses on the investigation, analysis, and interpretation of financial information for legal purposes and for the prevention of fraud and corruption. In Iran, financial scandals and the lack of truthful financial reporting such as accurate disclosure of transactions and actual income levels have led regulatory bodies within the Iranian standard-setting system to consider accountants

 Corresponding Author: pourali@iau.ac.ir

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and auditors as accomplices in financial and tax crimes in cases of non-disclosure of financial information [2]. In Iranian legal literature, fraud is considered synonymous with embezzlement and is defined as any intentional or deceptive act undertaken to obtain an unlawful benefit. The Association of Certified Fraud Examiners further characterizes fraud in terms of deception, concealment, and breach of trust [3]. Although forensic accounting plays a significant role in fraud detection, it is consistently associated with several challenges, including legal, political, educational, acceptance and adaptation issues, time-consuming procedures, high costs, technological constraints, limitation of managerial decision-making, lack of organizational resources, and insufficient experience and awareness [4]. The fraud environment further indicates that forensic accountants must possess adequate expertise in psychology, sociology, criminology, and information systems [5]. Accordingly, forensic accounting is considerably broader than traditional accounting and encompasses financial, legal, tax, social, and other dimensions. This multidimensional nature reduces information asymmetry, enhances transparent reporting, improves financial processes, and ultimately strengthens public trust [6].

Undoubtedly, substantial financial losses, erosion of investor confidence, threats to economic stability, weakened sustainable growth, and resource depletion at both micro and macro levels highlight the importance of forensic accounting and the strategic value of professionals in this field [7]. The scope of forensic accounting includes social and professional activities that support legal processes aimed at achieving social justice, security, and the resolution of legal violations [8]. Forensic accounting techniques identify vulnerabilities in financial flows and act as a deterrent mechanism against financial corruption [9]. These techniques include the analysis of financial records, detection of unusual entries, and substantiation of fraud, enabling forensic accountants to identify financial misconduct using analytical methods and reliable financial data [10]. Research indicates that demand for forensic accountants has increased over time [11], as despite financial reporting compliance with auditing standards and the issuance of independent opinions, auditors generally maintain that fraud detection is primarily the responsibility of management and therefore cannot fully address fraudulent transactions [12].

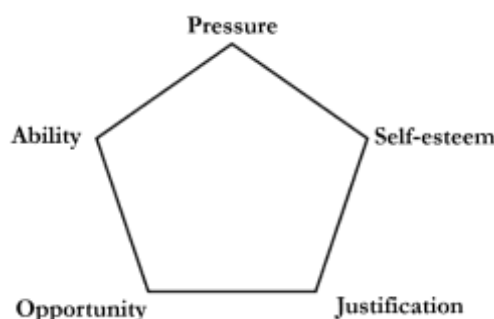
Moreover, despite the existence of governance mechanisms such as corporate governance structures and risk committees, the need for forensic accountants remains evident [6]. Similar to most professional domains, forensic accounting has also been facilitated by emerging technologies [13], which provide advanced tools and techniques for identifying suspicious activities [14]. Traditional fraud is typically conducted directly by individuals within an organization, whereas digital fraud is often automated and may involve multiple actors through identity theft, automated fraudulent transactions, and Artificial Intelligence (AI)-generated falsified financial data [15]. Currently in Iran, certified judicial experts perform the role of forensic accountants [16]. Factors affecting the demand for forensic accounting services are generally classified into internal and external categories. Internal factors include economic, structural, behavioral and ethical characteristics, information systems and accounting systems, managerial and individual attributes, as well as financial and transactional features. External factors include judicial authorities, independent auditors, cultural, economic, political, and legal-regulatory factors [17]. Research has consistently shown that examining the determinants of demand for forensic accounting services has been of considerable interest. Given the importance of this topic and based on a review of domestic and international studies in this field, the present study seeks to identify and explain the factors influencing the role of forensic accounting in fraud prevention and detection.

## 2 | Financial Fraud

Fraud is a phenomenon that increases risk, reduces reliability, and ultimately leads to irreversible losses. The conceptualization of fraud can be traced back to the work of Cressey and Edwin Sutherland in 1934 [18], who, drawing on criminological principles, introduced the fraud triangle consisting of pressure, opportunity, and rationalization. These elements provide a framework for explaining the motivation behind fraudulent behavior and the mechanisms through which it persists. Majbouri Yazdi et al. [19] developed a fraud detection model in forensic accounting. Their findings identified the causal conditions for fraud detection by forensic accountants as encompassing multidisciplinary knowledge, professional skills, audit tools, and practical

experience, enabling forensic accountants to accurately identify and address various forms of fraud using these capabilities. Financial statement fraud and asset misappropriation are among the most common types of fraud, manifesting as intentional falsification of financial records, inventory theft, embezzlement, bribery, and similar misconduct [20]. When fraud occurs i.e., when distortion is introduced into reality for personal gain in a financial context judicial authorities rely on forensic accounting experts (official court-appointed accountants) for professional judgment. Fraud detection is an essential component of maintaining organizational integrity and financial soundness, encompassing the processes and techniques used to identify and prevent fraudulent activities within organizations [21].

Traditionally, fraud detection techniques have relied heavily on internal controls and auditing. Internal controls refer to policies and procedures designed to prevent, detect, and correct errors and irregularities in organizational operations, while auditing involves the systematic examination of financial records and organizational processes to ensure accuracy and compliance with established standards. Although these methods have proven valuable in identifying certain types of fraud, they often face significant challenges in detecting more complex fraudulent schemes [22]. An extended theoretical framework known as the Diamond model, proposed by Wolfe and Hermanson [23], expands the fraud triangle by incorporating a fourth element: capability. Capability refers to the fraudster's ability not only to commit fraud but also to successfully conceal it, in addition to possessing the necessary skills and knowledge [24]. Furthermore, the Pentagon model, introduced by Crowe in 2011 [25], completes the fraud triangle by adding the dimension of arrogance [26]. Fig. 1 illustrates this framework.



**Fig. 1. The fraud pentagon model [27].**

If any of the five elements is absent, fraud may not occur. Therefore, any fraud deterrence strategy should be developed through the elimination of pressure, restriction of opportunities, addressing rationalization, reducing capability, and weakening arrogance. In this way, by mitigating the factors that contribute to fraudulent behavior, fraud can be effectively prevented. The nature of fraud varies depending on the context, scope, and circumstances of the perpetrators, and it occurs alongside specific ethical motivations within the offender [28]. Professional ethics encompass the system of values and collective beliefs within a profession that governs the behavior, actions, and responsibilities of its members toward society, toward one another, and toward the users of their services [29]. Fraud, as an unethical act, is a widespread global concern that systematically undermines organizational performance, disrupts financial stability and operational efficiency, erodes public trust, and destabilizes the economic outlook [30]. The professionalism of forensic accountants serves as a strong ethical safeguard against the rationalization component of fraud. Professional forensic accountants possess a high level of integrity and ethical commitment. Accordingly, they are not only capable of identifying fraud opportunities through forensic accounting techniques but are also ethically obliged to reject and expose any attempts by perpetrators to rationalize fraudulent behavior. This professionalism enhances their sensitivity to fraud indicators and strengthens their ability to conduct thorough and consistent evaluation of evidentiary materials.

### 3 | Forensic Accounting

Forensic accounting (judicial accounting): is the process of collecting, classifying, and analyzing financial information for the purpose of detecting fraudulent schemes and assessing their effects against individuals accused of economic crimes, with the findings being presented in court [31]. Forensic accounting represents one of the most recent developments in financial fraud detection [32]. It is a distinct field of accounting that applies accounting, auditing, and legal techniques to detect and prevent fraud and financial misconduct. It is noteworthy that the fields of accounting, forensic accounting, and auditing are interrelated and, under certain circumstances, are aligned to achieve specific objectives [33]. However, the inherent differences among these three domains are undeniable. Figure 2 briefly illustrates these distinctions.

**Table 2. Differences among auditors, accountants, and forensic accountants [34].**

Characteristic	Accountant	Auditor	Forensic Accounting
Objective	Recording and reporting financial information, managing accounts, and preparing financial statements.	Examination and evaluation of the accuracy and reliability of financial statements, and their compliance with accounting standards.	Detection and investigation of financial fraud and irregularities, collection of evidence for presentation in court, and provision of expert testimony.
Scope of work	Focus on the day-to-day financial activities of the company and the preparation of periodic financial reports.	Periodic examination of financial statements, evaluation of internal controls, and preparation of audit reports.	Detailed and specialized examination of suspected fraud cases, conducting forensic investigations, and gathering legal evidence.
Specialized skills	Proficiency in accounting software, and skills in financial recording and reporting.	Knowledge of accounting and auditing standards, along with analytical and interpretive skills.	Skills in fraud detection, analysis of complex data, familiarity with fraud schemes, critical thinking, and problem-solving.
Perspective	A financial and operational perspective with a focus on recording and reporting financial information.	An independent and impartial perspective based on the evaluation of the accuracy of financial information.	A legal and judicial perspective focused on evidence, legal documentation, and the detection of fraud.
Application	In all companies and organizations for the recording and reporting of financial information.	In all companies and organizations to ensure the accuracy of financial reporting.	In cases involving suspected fraud and financial misconduct, and within judicial authorities for specialized investigation and adjudication.

The fundamental difference between auditors and forensic accountants lies in the nature of their assignments. Auditors are tasked with expressing an honest opinion on whether financial statements comply with accounting standards, whereas a forensic accountant is responsible for identifying the source of fraud and substantiating it through the collection and evaluation of all relevant evidence [32]. A forensic accountant provides testimony, while an auditor renders a professional opinion. In other words, a forensic accountant verifies claims by examining all available documentation, whereas an auditor forms an opinion based on the examination of selected samples of records and evidence. Moreover, forensic accountants are not permitted to intervene in judicial proceedings and solely serve in a supportive capacity for the court. Accordingly, any opinion they provide must remain strictly impartial; otherwise, a biased judgment may be considered a criminal offense. Vadizadeh et al. [35] identified the key components of forensic accounting in their study. Their findings led to the development of five comprehensive core elements, including: the key characteristics of forensic accountants, management of forensic accounting activities, services and roles of forensic accountants, the operational processes of forensic accounting, and the organizational relationships of forensic accountants. Emphasizing these core elements has further strengthened the performance of forensic accountants. In essence, the role of the forensic accountant emerged to leverage these fundamental elements

and, through the application of multidisciplinary skills within a legal framework, contribute to the prevention and detection of fraud [36].

Therefore, a forensic accountant must possess a range of personal characteristics, including accountability, self-confidence, adherence to ethical principles, professional loyalty, and similar traits; ethical values such as justice, impartiality, honesty, discipline, integrity, avoidance of corruption, independence, and related principles; as well as both general and advanced technical skills, including the ability to recognize fraud schemes, identify key fraud-related issues, and analyze data, among others [37]. Undoubtedly, forensic accounting represents one of the most effective and efficient roles and specializations in mitigating and investigating financial fraud. The theory of forensic accounting is grounded in five fundamental assumptions: the materiality assumption, under which the forensic accountant selects appropriate techniques based on the significance of the case; the competency assumption, which relates to the ability to detect fraud within a case; the reward structure assumption, which is based on selecting specific detection methods in pursuit of additional rewards; the anonymity assumption, which emphasizes the concealment of the forensic accountant's identity to ensure security; and the non-collapse assumption, which indicates that the final ruling on fraud is issued by the court rather than the forensic accountant [19]. Forensic accountants utilize accounting, auditing, and investigative skills to assess the likelihood of criminal activity [20]. They evaluate and analyze financial evidence and establish linkages between existing documents and their findings in relation to legal cases [38]. Limitations in traditional auditing approaches have strengthened the role of forensic accounting [39], [40], transforming it into a vital instrument for economic integrity, fraud detection, money laundering prevention, embezzlement control, and anti-corruption efforts [41]. Economic integrity is regarded as a key indicator in the development of national infrastructure across societies [42].

However, despite the strengths of this profession, several weaknesses remain, including the lack of professional regulations, absence of entry control mechanisms, inconsistencies in forensic accounting curricula, limited research and academic publications, misconceptions regarding the fundamental purpose of forensic accounting, shortage of qualified experts and instructors, and low public awareness and professional recognition [11]. To address part of these gaps, specialized education in forensic accounting is necessary so that professionals in this field can integrate relevant knowledge and effectively detect fraud [28]. The forensic accounting process begins with the examination of fraud allegations submitted by complainants. The forensic accountant then evaluates the claims through single-member, three-member, five-member panels, and other investigative structures, ultimately preparing a report for judicial consideration and submission to the court for sentencing by the judge Jafari et al. [43]. With the expansion of global markets and increasingly complex financial instruments, financial risks have intensified [44].

Consequently, there is a public expectation that forensic accountants will be able to curb fraudulent activities [40]. Forensic accounting functions as a supervisory and investment-related mechanism aimed at reducing misconduct [45]. Fraud prevention strategies reduce the likelihood of fraudulent behavior in individuals and organizations; however, when preventive measures fail to detect fraud, forensic accounting techniques are employed [46]. Accordingly, forensic accountants initiate investigations by identifying fraud indicators and complete the process through record review and disclosure of findings [47]. Despite the significant role of forensic accounting in fraud prevention and detection, maintaining its quality is also essential. Components such as objectives and missions of forensic accounting, forensic accounting standards, professional competencies, academic training, regulatory frameworks, and the necessity of forensic accounting within organizations contribute to enhancing its overall quality [48].

Forensic accounting has become an essential component of anti-fraud strategies, playing a significant role in the four pillars of fraud management: prevention, detection, deterrence, and response to fraud occurrences [49].

## 4 | Forensic Accounting and Financial Integrity

Forensic accounting plays a critical role in enhancing the financial integrity of societies. Consequently, examining the factors that influence this function has consistently been a central concern for researchers. In a study, Pournali and Moezzi [34] investigated the role of forensic accounting in financial litigation. Their findings identified the analysis of financial statements, asset valuation, liability assessment, and the calculation of damages—while adhering to ethical principles and confidentiality—as key responsibilities of forensic accountants. Through these functions, forensic accountants are able to detect fraud and ensure financial transparency. When a forensic accountant initiates an investigative and reporting process, individual characteristics inevitably influence their performance. Individual productivity is achieved when maximum outcomes are generated with minimal effort and resources. Therefore, to effectively fulfill responsibilities such as resolving shareholder disputes and partnership issues, preventing commercial fraud, mediating financial conflicts, and mitigating financial losses, forensic accountants must demonstrate a high level of productivity [50]. Decision-making by forensic accountants is influenced by job-related, individual, and environmental factors. A reduction in self-control is a prominent element among attitudinal-behavioral factors; should a forensic accountant experience diminished self-control, their motivation, effort, and efficiency may decline, thereby jeopardizing the quality and reliability of their judgments and professional opinions [39]. Within the Iranian legal system, judges rely on the expert opinions of forensic accountants in cases involving technical and specialized non-judicial matters brought before the court, particularly in financial disputes. Bankruptcy is one such issue that, by law, must be examined and established through judicial proceedings. Given the specialized nature of the matter, the judge typically issues an order referring the case to a forensic accountant for expert evaluation. The forensic accountant, in turn, is expected to perform their role effectively by providing the necessary information to assist judges in rendering a decision regarding bankruptcy.

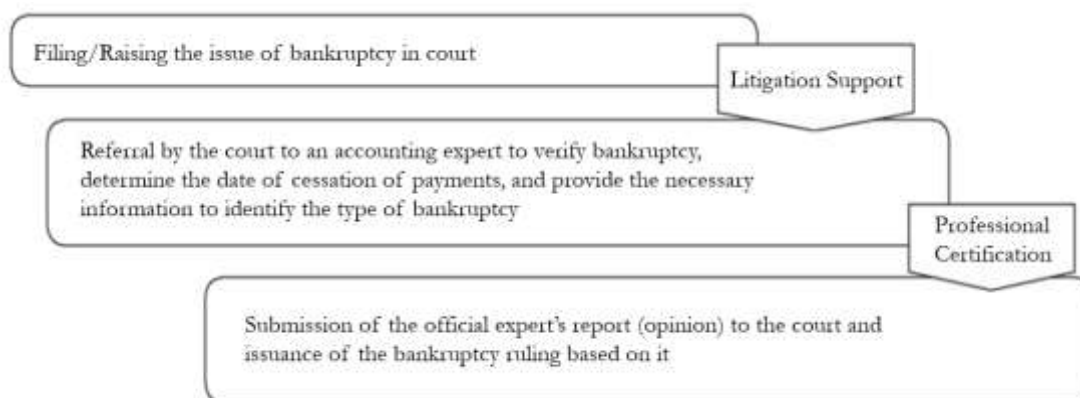


Fig. 3. The role of forensic accountants in bankruptcy litigation [51].

The role of the forensic accountant in litigation support and investigative accounting services may take the form of an expert witness an individual who appears before the trier of fact (the judge) to provide a professional opinion or as a consultant who offers advice regarding factual matters. Accordingly, in bankruptcy cases, if fraudulent conduct by the trader is suspected, the forensic accountant must, based on specialized expertise, attest to the validity of the matter in court and provide the necessary professional guidance to the judge [52]. One of the primary contributors to bankruptcy is the existence of significant weaknesses in internal controls. Effective decision-making in this domain can be achieved through the forensic accountant's evaluation of the effectiveness of internal control systems. Internal control is a process in which all organizational members—from the board of directors and senior management to operational staff—play a role in ensuring progress toward overarching organizational objectives. This process is integrated with five components: the control environment, information technology and communication, control activities, inspection and monitoring, and risk assessment [53], [54] examined the synergy between internal control, forensic accounting, and AI in financial systems, aiming to develop an optimal model for fraud

detection and financial transparency in the digital era. Their findings indicate that organizations should incorporate information technologies such as AI into their internal control and accounting systems, and adopt processes that enhance the effectiveness of financial transparency and enable predictive models capable of ensuring data reliability. Effective internal control systems are essential for promoting organizational transparency, strengthening organizational culture, fostering accountability, and preventing fraud, all within the framework of improved corporate governance [55].

Moreover, stronger internal controls are associated with a more robust application of forensic accounting practices [56]. Management bears responsibility for identifying and detecting fraud within the organization in order to remain accountable to all stakeholder groups. In some cases, management may detect fraud that is difficult even for forensic accountants to uncover. Therefore, recognizing that forensic accountants may be engaged by owners and shareholders, management seeks to design robust and transparent self-regulatory systems to enhance performance and strengthen corporate governance [57]. In this context, forensic accounting has become indispensable within corporate governance, as it applies specialized investigative techniques to detect financial disputes, fraud, and misconduct. The integration of forensic accounting into corporate governance frameworks enhances compliance with regulations and adherence to ethical standards.

Shamal et al. [58] investigated the impact of forensic accounting on corporate governance and found that it significantly improves fraud detection, internal controls, the accuracy of financial reporting, regulatory compliance, and overall governance quality. Corporate governance functions as a system of checks and balances within an organization to ensure fairness and accountability. Within this system, forensic accounting contributes by providing independent and credible evaluations of financial activities, thereby enhancing the reliability of financial reporting and strengthening trust in organizational disclosures. This is particularly important given that some organizations may engage in financial misreporting to pursue objectives such as tax evasion or other economic benefits. Forensic accountants thus play a fundamental role in preventing and detecting such financial misconduct. Taxation constitutes a primary source of government revenue; however, small and medium-sized enterprises are often more inclined toward tax evasion due to factors such as resource constraints and regulatory gaps [59]. Job resources facilitate motivational processes that enhance job satisfaction, work engagement, and performance, while simultaneously mitigating the adverse effects of excessive demands. Education and skills in forensic accounting are expected to increase job satisfaction, which in turn encourages greater effort among forensic accountants in fraud detection activities [59].

Employee job satisfaction is often manifested within the context of organizational culture. Organizational culture comprises a set of shared values, beliefs, and assumptions that guide employee behavior and shape their attitudes toward ethical practices. It represents a form of collective mental programming that distinguishes organizations and influences how employees approach fraud detection and prevention. Organizational culture can moderate and facilitate the relationship between forensic accounting and its techniques in fraud detection. These techniques include ratio analysis, data mining, trend analysis, continuous auditing, and other related methods [60]. It is important to recognize that forensic accounting functions as a vital tool in combating fraud through the application of practical methodologies. It also operates as a preventive approach by integrating various techniques to collect evidence and deliver impartial professional judgments. The scope of forensic accounting is sufficiently broad to encompass most financial components. Accordingly, a forensic accountant, grounded in ethical values and the governing legal frameworks of finance, engages with complex allegations and, through the application of specialized knowledge, contributes to their resolution.

## 5 | Conceptual Framework

The professional literature indicates that forensic accounting has consistently played a significant role within the domain of corporate governance. Corporate governance is a process influenced by legal, regulatory, contractual, and market mechanisms, aimed at safeguarding the interests of all stakeholders. Through its instruments, corporate governance constrains opportunistic managerial behavior and enforces ownership

control. Governance strategies enhance a firm's value and credibility within society. By integrating forensic accounting into corporate governance structures, organizations can mitigate corruption-related issues through independent financial examination, fraud detection, and litigation support, thereby improving transparency and overall organizational performance.

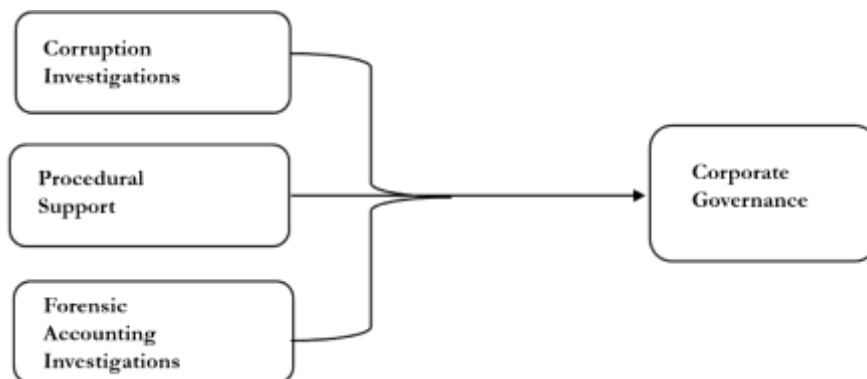


Fig. 4. The impact of forensic accounting on corporate governance [61].

Job satisfaction enhances the motivation, accuracy, and perseverance of forensic accountants in fraud detection. Empirical evidence indicates that job satisfaction functions as a positive mediating variable in the performance of forensic accountants. When forensic accounting skills and training contribute to higher levels of job satisfaction and role clarity, improvements in performance and investigative precision are more likely to occur. Accordingly, job satisfaction emerges as an effective mediating mechanism through which the processes of fraud prevention and detection can be strengthened.

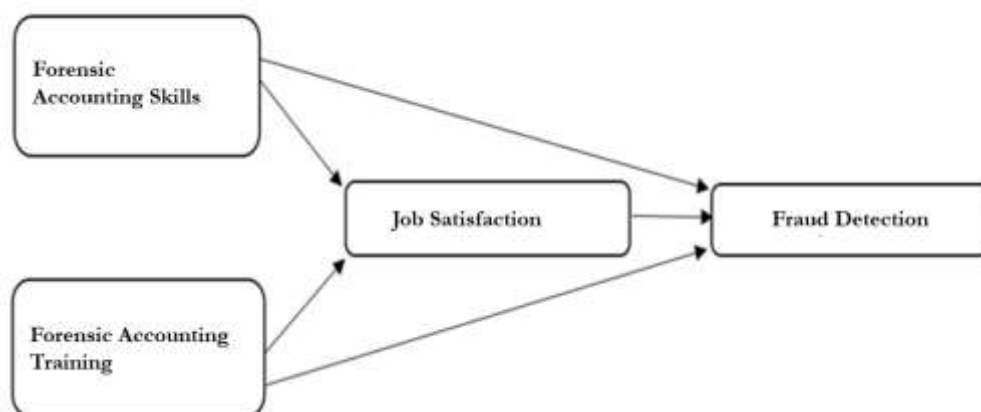


Fig. 5. The role of forensic accountants' job satisfaction in fraud detection [59].

It is noteworthy that the forensic accounting paradigm plays a significant role in the disclosure of corporate risk. Accordingly, skills, procedures, and legal considerations constitute key elements for assessing the forensic accounting paradigm within the corporate risk disclosure process. In this way, all user groups of corporate information are better equipped to make effective and informed decisions.

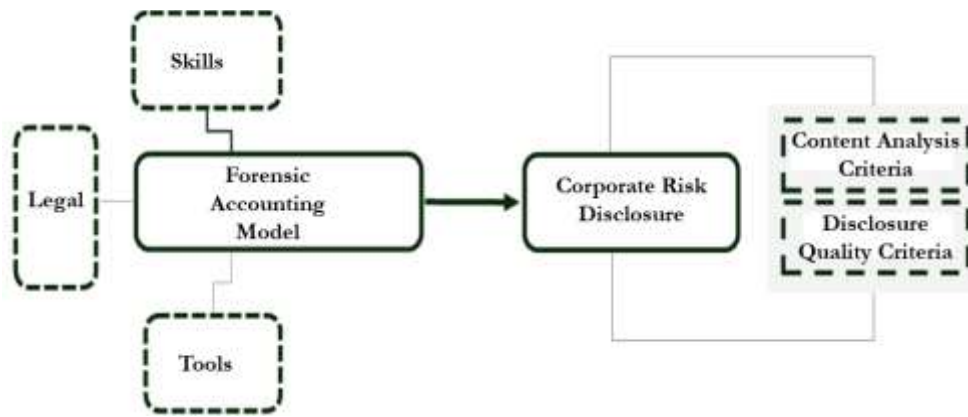


Fig. 6. The role of the forensic accounting paradigm in corporate risk disclosure [62].

Professionalism in auditors, manifested through integrity, objectivity, independence, competence, and adherence to ethical standards, is a key determinant of the effectiveness of forensic accounting. Accordingly, professionalism contributes to the strengthening and enhancement of forensic accounting processes.

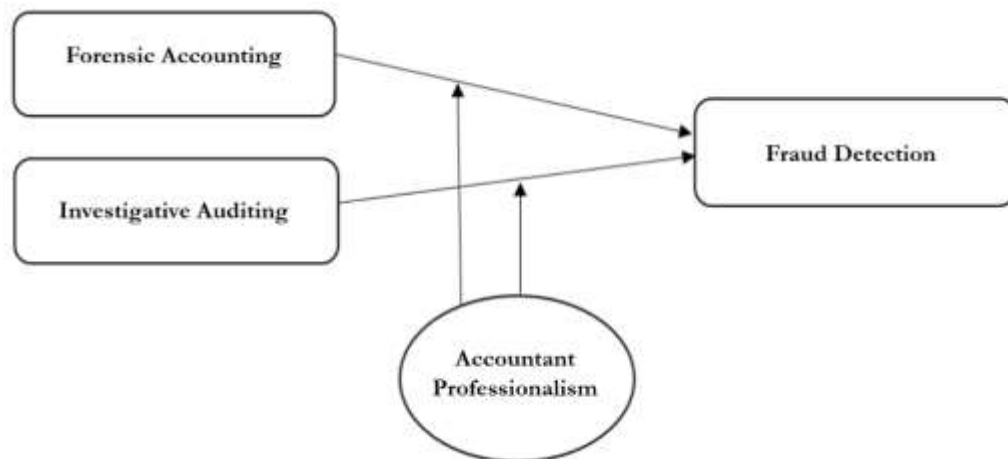


Fig. 7. The impact of forensic accountants' professionalism on fraud detection [63].

Fraud poses a serious threat to the integrity and sustainability of firms, as it undermines investor confidence and generates a negative social image. Fraud risk assessment is a structured process for identifying and evaluating fraud vulnerabilities, encompassing analytical tools, employee interviews, and risk-based auditing approaches. The internal control system ensures and enhances this process. Fraud investigation techniques comprise specialized methods for detecting, documenting, and following up on fraudulent activities, enabling fraud disclosure within an ethical framework and a sound whistleblowing system. Accordingly, each of these contextual factors contributes to strengthening the capacity of forensic accounting in fraud prevention and detection.

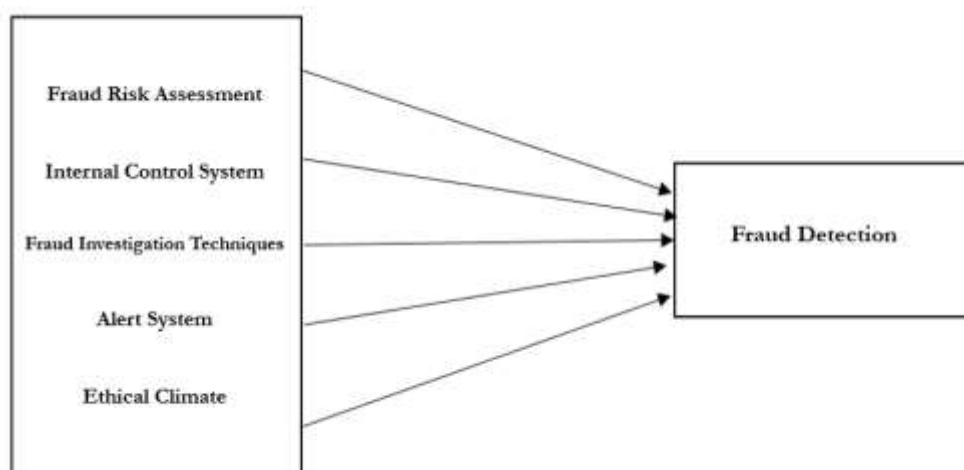


Fig. 8. Contextual factors of forensic accounting in fraud detection [64].

## 6 | Conclusion

With the continuous expansion of the business world, the increasing complexity of financial transactions, and the growing prevalence of fraud in this domain, the need for an effective expertise to address financial issues has become more pronounced than ever. Forensic accounting techniques serve as a powerful tool in the prevention and detection of financial fraud. Forensic accounting is a specialized discipline that integrates accounting expertise with investigative and legal skills, playing a crucial role in identifying, preventing, and addressing financial misconduct within a complex and evolving global economy. In this context, multiple factors influence the role of forensic accounting in decision-making and professional judgment. Self-control, as an individual characteristic, acts as a deterrent to emotional behavior; its depletion can adversely affect the forensic accountant's ability to respond rationally and appropriately. This ethical trait should therefore be strengthened through appropriate training programs for forensic accountants. When a legal dispute is brought before the court, the judge is required to seek the opinion of subject-matter experts. Naturally, forensic accountants, as financial specialists, must be capable of providing fair and well-informed advisory opinions to the court, supported by adequate knowledge and professional competence. Organizations, through the maintenance of corporate governance mechanisms, seek to legitimize their activities; in this process, the need for forensic accounting services is significantly evident. In cases where organizations incur financial losses or face threats to their security due to weak internal controls, employee dissatisfaction, tax-related issues, or imposed corruption, forensic accountants drawing on their multidimensional expertise move toward uncovering the truth by collecting and examining relevant evidence and documentation. Research indicates that forensic accountants play a substantial role in enhancing the economic health of societies and contribute meaningfully to economic stability by adhering to legal regulations and ethical standards. A review of the literature demonstrates that the factors influencing the role of forensic accountants are extensive. Given the rapid advancements in the business environment and the increasing incidence of financial misconduct, the need to further examine these factors has become increasingly important. Based on the findings of this study, it is recommended that future researchers focus on identifying and clarifying the determinants influencing the role of forensic accountants in fraud prevention and detection, as well as improving the quality and effectiveness of this field.

## Authors' Contributions

All aspects of the research and manuscript preparation were carried out by the author. The author has read and approved the final version of the manuscript.

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## Data Availability

All data are included in the text.

## Conflict of Interest

The author declares that he does not have any conflict of interest.

## Consent for Publication

The author has given consent for the publication of this manuscript.

## Ethics Approval and Consent to Participate

This study does not involve any research conducted on human participants or animals.

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