



Factors Influencing Universities' Adoption of Forensic Accounting Education: A Management Perspective

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Abstract

This conceptual paper identifies the management-related factors influencing universities' adoption of forensic accounting education (FAE). With the rise of financial fraud, corporate scandals, and digital financial crimes, higher education institutions are increasingly required to equip graduates with investigative and analytical competencies. Despite this growing demand, universities differ significantly in their adoption and implementation of FAE programs. Drawing on the Institutional Theory (IST), Theory of Planned Behavior (TPB), Contingency Theory, and the Health Belief Model (HBM), this study develops a comprehensive framework explaining how internal, external, and normative factors shape university management decisions and behavioral intentions. The paper integrates academic literature and professional resources, and highlighting technological developments while identifying key research gaps, including curriculum inconsistency, technological skill deficits, and lack of practical training. The study contributes to theory and practice by providing insights for university management and policymakers seeking to enhance forensic accounting education. **Keywords:** Forensic accounting education, university management, behavioral intention, TPB, HBM, contingency theory, and fraud prevention. **1. Introduction**

The increasing complexity of global financial systems and the rising incidence of sophisticated fraud have elevated the importance of forensic accounting. Forensic accounting education (FAE) has gained global attention due to its role in combating financial misconduct (Özkul &

Pamukçu, 2012; Lee et al., 2015). Universities hold the societal mandate to prepare graduates with the technical, ethical, and investigative skills required to safeguard financial integrity. Fraud and corruption impose significant economic costs, undermining public trust and diverting resources from essential development (Alabdullah et al., 2014; Kasum, 2009).

Advanced countries, such as the US, Canada, the UK, and Australia, have integrated FAE into higher education to produce competent accountants and auditors (Islam et al., 2011; Smith & Crumbley, 2009). Yet, adoption varies widely in terms of program structure, scope, and delivery. Understanding the factors driving or hindering universities management adoption is crucial for stakeholders in both developed and developing contexts. From a management perspective, universities must make strategic decisions regarding curriculum design, resource allocation, and program development. While institutions in developed countries have increasingly integrated FAE into their academic offerings, adoption remains uneven across regions, particularly in developing economies. Furthermore, advanced countries such as the US, Canada, and Australia have moved toward integrating AI-driven forensic tools into higher education (Islam et al., 2011; Smith & Crumbley, 2009), adoption remains uneven globally. By 2026, the shift toward a digital-first economy has created new pressures on university management to modernize curricula. From a management perspective, universities must make strategic decisions regarding resource allocation and program structure.

This study aims to examine the management factors influencing the adoption of FAE, focusing on how internal capabilities, external pressures, and behavioral intentions shape decision-making processes.

2. Problem Statement

Accounting as a societal science requires universities to develop professionals capable of detecting and preventing fraud. Furthermore, accounting education is expected to produce professionals capable of ensuring financial integrity and combating fraud by changing, updating, and integrating materials and curriculum into their programs. While some universities have successfully implemented FAE programs, offerings FAE programs differ in structure, curriculum content, and delivery where such an offering differ from country to country and university to another. The rationale behind these differences remains underexplored (Seda & Kramer, 2008; Hidayat & Al-Hadrami, 2015). Hence, examining management decision-making, internal capabilities, and external pressures provides insights into universities' adoption of FAE, program variation, and strategic curriculum planning. However, universities

differ significantly in their adoption of forensic accounting education. Some institutions offer specialized programs, while others incorporate limited content within traditional courses. The reasons behind these variations remain unclear and unexplored. Existing studies have focused primarily on curriculum content and demand but have largely overlooked the management decision-making process within universities (Seda & Kramer, 2008; Hidayat & Al-Hadrami, 2015).

Furthermore, limited research has examined why some universities choose not to adopt FAE despite its recognized importance. Existing studies have focused on curriculum demand but have overlooked the internal decision-making processes of university boards. Understanding both adoption and non-adoption decisions is essential for improving curriculum development and policy design of the field. As we move into 2026, the gap between traditional auditing education and the digital forensic skills required by the industry has reached a critical point (Ismail et al., 2025). Hence, understanding both adoption and non-adoption decisions is essential for improving global curriculum development.

3. Research Objectives

1. Identify key factors influencing universities' adoption of FAE from a management perspective.
2. Explore internal, external, and normative determinants affecting adoption decisions across different regions.

Highlight literature gaps and propose a conceptual framework to guide future research and policy.

4. Research Methodology

This study adopts a conceptual research design to develop a robust theoretical framework explaining universities' adoption of forensic accounting education (FAE). The study relies on a systematic review and synthesis of existing professional and academic literature to identify, define, and assess the core factors governing adoption. This study framework is grounded in the Theory of Planned Behavior (TPB) (Ajzen & Fishbein, 1975), Health Believe Model Theory, and Contingency Theory (Donaldson, 2001) to explain how internal, external, and behavioral factors influence universities' adoption decisions and intentions. The framework is anchored in three established social science theories to provide a multi-dimensional perspective on institutional behavior.

- **Theory of Planned Behavior (TPB):** Utilized to explain how management's attitudes, social norms, and perceived behavioral control shape the behavioral intention to adopt FAE. TPB suggests that behavioral intention predicts behavior, influenced by attitudes, subjective norms, and perceived behavioral control (Ajzen & Fishbein, 1975). Management decisions to adopt FAE are shaped by attitudes or beliefs about the benefits of FAE. Also, normative pressure from accreditation, peer institutions, and societal expectations. Perceived control which is about availability of faculty, resources, and institutional capacity.
- **Health Belief Model (HBM):** Adapted to the organizational context to assess how the "Perceived Severity" of financial fraud and the "Perceived Benefits" of forensic training influence adoption as a protective institutional measure.
- **Contingency Theory:** Employed to explain how internal and external environmental factors—such as institutional resources and regulatory pressures can dictate the specific structure and "fit" of the FAE program. Contingency Theory posits that no single best approach exists; program adoption depends on the fit between internal capabilities and external demands (Donaldson, 2001). Management must tailor program design according to faculty expertise, resource availability, stakeholder needs, and regulatory requirements.

A thematic analysis is used to identify key factors, which are then integrated into a conceptual model linking management decisions to the adoption of FAE. While the study does not include empirical testing, it provides a foundation for future research to validate the proposed framework.

5. Literature Review and latest Supporting Resources

5.1 Evolution and Importance of Forensic Accounting

Forensic accounting has historical roots in fraud investigation practices dating back to ancient civilizations (Shields, 2009; Brock & Boutin, 2012). This field of accounting has evolved into a multidisciplinary field combining accounting, auditing, law, and information technology (Brock & Boutin, 2012) and its role has become increasingly important in enhancing transparency, strengthening corporate governance, and reducing financial fraud. FAE enhances graduates' technical, ethical, and investigative capabilities, contributing to organizational efficiency and societal stability (Seda & Kramer, 2008; Lee et al., 2015). Modern approaches can be categorized as reactive or responding tool to fraud after detection. Moreover, forensic accounting is proactive in terms of preventing fraud through risk assessment, internal control

evaluation, and ethical training (Ernst & Young, 2006; Ruby, Arafa, Hassan & Khan, 2024). While initial program costs may be high, long-term benefits, including fraud mitigation and financial integrity, justify such an investment. By 2026, the emergence of AI-driven fraud and Blockchain-based financial crimes has redefined the "importance" of forensic accounting, moving it from an elective subject to a core requirement for institutional reputation (Ruby et al., 2024). **5.2 Factors Influencing Adoption and non-adoption**

Literature shows that there are possible different reasons for adopting and non-adopting and intentions to adopt FAE in countries and universities. Recent research highlights that the drivers for adoption have shifted. While earlier studies cited "employability," current literature emphasizes "Economic Resilience" and need to protect resources. Countries facing financial instability now view FAE as a fundamental tool for public trust. However, "Technological Obsolescence" has emerged as a new reason for non-adoption; university management often avoids FAE because they cannot afford the high-cost software or the "Digital Forensics" experts required to teach the 2026 curriculum. Table (1) shows the consolidated synthesis literature. **Table (1): Regional Comparison of Adoption Drivers**

Level of Analysis	Asia / Middle East	Africa (Libya/Nigeria)	Western Markets (US/UK/Europe)
Primary Theory	Institutional Theory: Driven by mimetic and coercive pressures to align with global standards.	Health Belief Model: Adoption is framed as a response to the "threat" of systemic fraud and economic collapse.	Contingency Theory: Focuses on "strategic fit," aligning while the TPB assumes that managers intend to have forensic accounting to address the market complexity.
Primary Reason for Adoption	Investor Trust: Strengthening corporate governance to attract global capital.	Anti-Corruption: Protecting national revenue and combating rife public/private sector corruption.	Governance Failure: Addressing audit limitations exposed by scandals and the extreme complexity of financial crime.

Barriers to Adoption	Standardization Gaps: Lack of authoritative guidelines and unified frameworks.	Infrastructure & Manpower: Severe shortages of skilled professionals and specialized forensic tools.	Academic & Cost Constraints: Resistance from university faculty to curriculum change and high technology costs.
Behavioral Intention	Seeking global alignment through pressure from international professional bodies.	Threat Appraisal: A desperate need for self-protection against national fraud.	Mimetic Pressure: Competing to maintain a sophisticated "Digital Brand" among peers.
2026 Trend	Focus on AML (Anti-Money Laundering) and international regulatory compliance.	Focus on Economic Survival and restoring public trust in financial systems.	Focus on Cyber-Forensics and Blockchain auditing to manage digital asset risk.

- From the table (1) above, the reasons for adopting forensic accounting vary significantly across regions due to differing theoretical drivers and socio-economic pressures. A major gap exists in creating indigenous best practices for regions developing regions like Nigeria and Libya. Furthermore, across all three regions, there is a critical need to transition from traditional "fraud triangle" teaching to IT forensic tools, blockchain analysis, and AI-driven data mining. Intent to adopt FAE in Africa increases when regulators, university management, educators, and students perceive fraud as a severe threat (high vulnerability) and believe FA education is an effective "preventative medicine". In Africa, institutional barriers can be seen in administrative bottlenecks" a lack of specialized staff remain the most significant obstacles to curriculum development. From the summarized literature in the above table, the factors can be explained in details as the following;**Internal Factors (Management Perspective)**

- It can be seen that university management plays a central role in adoption decisions. For instance, factors such as faculty expertise, financial resources, curriculum flexibility, and institutional strategy determine whether FAE can be implemented effectively (Donaldson, 2001; Smith & Crumbley, 2009). Furthermore, curriculum space and management commitment can significantly affect decision of the management to the adopt FAE or not adopting such a program. **External Factors**
- According to the literature, external factors include regulatory pressures, employer demand, societal expectations. For instance, management of university can face external pressures such regulatory requirements, employer demand to mitigate fraud, and societal expectations. Corporate scandals and increased regulatory scrutiny have driven the need for forensic accounting skills (Rezaee et al., 2004; Wang, Zhao & Prabowo, 2016). This can also increase the employability rate of the university graduates and meets the stakeholders' expectations. **Normative Factors**

5.2 The previous literature shows that normative factors include peer benchmarking, accreditation requirements, public perception and expectations. University management decision can be widely influenced by peer institutions, accreditation bodies, and professional associations. Universities often adopt FAE to remain competitive and aligned with global standards (Seda & Kramer, 2008). Accordingly, the management decision to adopt and behavioral intention is affected by the factors discussed previously. **Conceptual Framework**

Figure (1) shows that management decision is influenced normative factors like social norms, peer pressure, and accreditation. Management decision is influenced by external factors such as regulation, stakeholders' expectation, market demand (Wang et al., 2016). Internal factors can also play significant role in influencing the management decision as there is a need for specialized faculty, and their resistance, availability of resources, and room for improving, expanding, switching the curriculum.

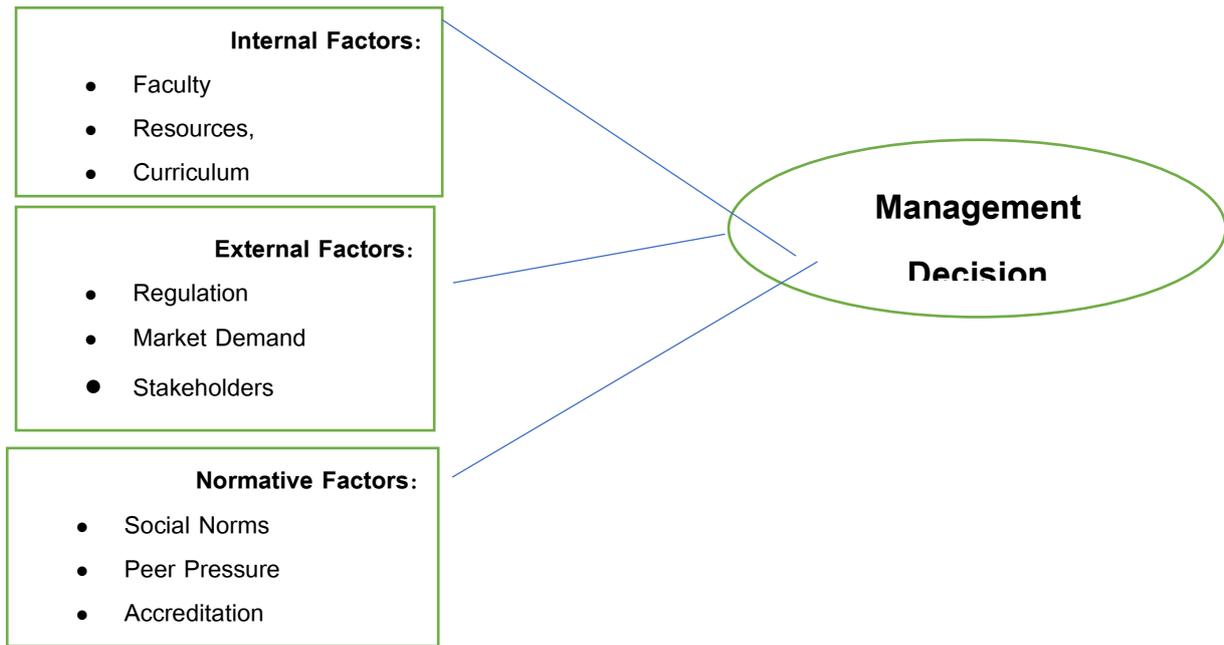


Figure (1): Conceptual Framework6. Conclusion

Forensic accounting education addresses critical societal and economic needs. Literature shows that adoption decisions are influenced by internal management capacity, external pressures, and normative factors. This conceptual paper integrates Institutional theory, TPB, Health believes model Theory, and Contingency Theory to explain variation in program adoption and highlights gaps in literature, particularly in management–level decision–making and developing country contexts. The proposed framework provides a basis for future research and informs policy and curriculum planning for universities aiming to implement or expand FAE programs. The study guides curriculum design and emphasizes management’s role in strategic planning. It also supports policymakers in developing regulations and incentives for FAE adoption where graduates with forensic accounting skills can contribute in combating fraud which enhances financial accountability and economic stability in various regions. Although, this study does not include empirical testing or statistical analysis, it provides a comprehensive scholarly foundation. The resulting framework serves as an anchor for the literature review and establishes the credibility of the theoretical connections, offering a roadmap for future researchers to validate these relationships through empirical inquiry. **References**

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