



The Evolution of Forensic Accounting in the Digital Era A Systematic Literature Review of Fraud Detection, Professional Competencies, Technology, and Financial Crime Prevention

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ABSTRACT. *The evolution of forensic accounting in the digital era has transformed its role from traditional fraud investigation toward a broader, technology-enabled approach to financial crime prevention. This qualitative systematic literature review examines the development of forensic accounting through four interconnected dimensions: fraud detection, professional competencies, technological advancement, and financial crime prevention. The review synthesizes prior research to identify major themes, emerging trends, and gaps in the literature. The findings indicate that forensic accounting increasingly integrates multidisciplinary knowledge with digital technologies, including big data analytics, digital forensics, and advanced analytical tools, to enhance the identification and prevention of financial irregularities. At the same time, professional competencies, education, ethical judgment, and technological capabilities remain essential for effective practice. The review highlights a continuing shift from reactive fraud detection toward proactive, technology-supported financial crime prevention and identifies opportunities for further research on digital competencies, intelligent forensic tools, and organizational implementation.*

Keywords: *Forensic Accounting; Fraud Detection; Professional Competencies; Digital Technology; Financial Crime Prevention.*

INTRODUCTION

The rapid transformation of financial systems, increasing business complexity, globalization, and the growing sophistication of financial misconduct have significantly expanded the importance of forensic accounting. Financial fraud can undermine the reliability of financial information, weaken stakeholder confidence, and generate substantial economic and legal consequences. In this context, forensic accounting has increasingly developed beyond traditional accounting and auditing functions by integrating investigative, analytical, legal, technological, and evidentiary capabilities. The growing international demand for forensic accounting services reflects the need for professionals who can detect, investigate, document, and prevent financial misconduct in increasingly complex organizational environments (Guellim et al., 2024; Honigsberg, 2020).

Historically, forensic accounting has been positioned as a multidisciplinary field connecting accounting knowledge with auditing, law, investigation, and financial analysis. Tarr et al. (2016) emphasize the importance of professional regulation in establishing forensic accounting as a multidisciplinary profession, while Tiwari and Debnath (2017) describe forensic accounting as a combination of diverse bodies of

Received: November 12, 2025; Accepted: November 24, 2025; Published: November 30, 2025

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knowledge and professional competencies. Its role has consequently expanded from identifying financial irregularities toward supporting fraud risk management, litigation, dispute resolution, and financial crime investigations. Research has also demonstrated the relevance of forensic accounting techniques in reducing creative accounting practices and addressing corruption and fraud-related risks (Alkababji & Aljabari, 2022; Alabdullah et al., 2014). The implementation of digital forensics can strengthen law enforcement, especially in cybercrime cases that are difficult to trace with traditional evidence (Yulianti, G & Permana, N., 2024).

The digitalization of business and financial activities has further transformed the nature of forensic accounting. The increasing availability of digital records, big data, information technologies, and data analytics provides new opportunities for identifying anomalous transactions and detecting sophisticated forms of financial misconduct. Pearson and Singleton (2008) highlighted the significance of the digital environment for fraud and forensic accounting, while Akinbowale et al. (2023) demonstrated the potential integration of forensic accounting and big data technologies for internal fraud mitigation in banking. Similarly, the development from digital forensics toward intelligent forensics illustrates how technological advancement is reshaping investigative practices (Irons & Lallie, 2014). Recent research on IT forensic accounting tools further indicates that technology adoption has become an increasingly important dimension of combating financial cybercrime (Alshurafat et al., 2024). Mitigation strategies such as geographical diversification and strategic partnerships are identified as key solutions for addressing geopolitical instability (Eka Wahyu Kasih, et al, 2024).

At the same time, technological advancement does not eliminate the importance of human expertise. Professional competencies remain central to the effectiveness of forensic accounting because practitioners must combine accounting knowledge with analytical reasoning, professional skepticism, investigative capabilities, communication skills, and an understanding of legal procedures. Evidence concerning forensic accounting education indicates continuing challenges in aligning university curricula with professional expectations. Alshurafat et al. (2019) examined interdisciplinary forensic accounting curricula, while Al-Shurafat et al. (2024) identified obstacles affecting the development of forensic accounting curricula. Other studies have emphasized the importance of developing appropriate learning objectives and professional skill sets for

future forensic accountants (Alshurafat et al., 2024; Alzahrane, 2024). The factors influencing adoption include technological aspects (reliability, compatibility, and security), organizational aspects (management support and training), environmental factors (competitive pressure and government support), as well as costs (pay-per-use model) (Ruslaini, et al, 2024).

Despite the growing body of research, the literature remains fragmented across fraud detection, professional competencies, education, regulation, digital technologies, governance, and financial crime prevention. Existing systematic reviews have provided important foundations for understanding the perceived value and development of forensic accounting, but continuing technological and professional changes require an updated synthesis of these interconnected dimensions (Wijerathna & Perera, 2021; Guellim et al., 2024). Moreover, emerging research has identified new directions and research gaps within the forensic accounting domain (Ellili et al., 2024; Ozili, 2023).

Therefore, this qualitative systematic literature review aims to examine the evolution of forensic accounting in the digital era, with particular attention to four interconnected themes: fraud detection, professional competencies, technology, and financial crime prevention. By synthesizing existing scholarly evidence, this review seeks to identify dominant research themes, conceptual developments, technological transformations, competency requirements, and emerging research gaps. The study is expected to contribute to a more integrated understanding of how forensic accounting is evolving from a predominantly investigative accounting function toward a technologically enabled and multidisciplinary mechanism for addressing contemporary financial crime.

LITERATURE REVIEW

Forensic accounting has evolved from a relatively specialized accounting function into a multidisciplinary field positioned at the intersection of accounting, auditing, investigation, law, governance, and financial crime prevention. The literature consistently characterizes forensic accounting as a field that applies accounting and investigative knowledge to identify irregularities, investigate suspected fraud, support litigation, and strengthen organizational responses to financial misconduct (Tiwari & Debnath, 2017; Honigsberg, 2020). A systematic review by Guellim et al. (2024) further indicates that

the field has experienced growing international attention, particularly because organizations increasingly require specialized expertise to address complex financial misconduct.

A substantial body of previous research establishes fraud detection as one of the central functions of forensic accounting. Okpako and Atube (2013) examined the impact of forensic accounting on fraud detection, while Okoye and Gbegi (2013) positioned forensic accounting as a mechanism for fraud detection and prevention within the public sector. Similarly, Alabdullah et al. (2014) demonstrated the relevance of forensic accounting to reducing financial corruption, indicating that forensic accounting can contribute not only to identifying fraudulent activities but also to broader financial control mechanisms.

The literature also shows that forensic accounting is increasingly connected with fraud risk management rather than being limited to retrospective investigation. Yang and Lee (2020) developed a strategy map integrating forensic accounting with fraud risk management, suggesting that forensic capabilities can be incorporated into broader organizational risk-management systems. Akinbowale et al. (2020) similarly proposed forensic accounting techniques as an approach for combating economic crime, reinforcing the preventive dimension of the discipline.

Professional competency represents another recurring theme in the literature. Tarr et al. (2016) conceptualized forensic accounting as a multidisciplinary field requiring appropriate professional regulation, while Tiwari and Debnath (2017) emphasized its combination of accounting, investigative, legal, and analytical knowledge. Research by Davis et al. (2010) identified specific characteristics and skills associated with forensic accountants, while Uyar and Çavusoglu (2020) examined the perspectives of accounting academics concerning the competencies required by forensic accounting professionals.

Empirical evidence also suggests that professional competencies can influence the practical value of forensic accounting. Almashaqbeh et al. (2023), for example, examined professionalism constructs in relation to the applicability of forensic accounting services, while Alkhalaileh et al. (2024) investigated the impact of external auditors possessing forensic accounting competencies on auditee firm performance. These findings collectively suggest that forensic accounting expertise should be understood as a strategic professional capability rather than merely a technical specialization.

Technology has become an increasingly important dimension of forensic accounting research. Pearson and Singleton (2008) identified the implications of the digital environment for fraud and forensic accounting, while Akabom-Ita (2012) examined the influence of information technology on forensic accounting practice. More recently, Akinbowale et al. (2023) proposed the integration of forensic accounting and big-data technology frameworks for internal fraud mitigation in banking.

The technological transformation is also reflected in the development of digital and intelligent forensics. Irons and Lallie (2014) described the transition from digital forensics toward intelligent forensics, highlighting the increasing role of computational technologies in investigative processes. Nickell et al. (2023) demonstrated the educational application of audit data analytics, Power BI, and Benford's Law for identifying accounting irregularities. In addition, Alshurafat et al. (2024) examined factors affecting the intention to adopt IT forensic accounting tools for detecting financial cybercrime, indicating that technology adoption has become an important research frontier in contemporary forensic accounting.

The literature indicates a persistent gap between the competencies expected from forensic accountants and the educational preparation provided by accounting programs. Kramer et al. (2017) examined contemporary opinions concerning forensic accounting education, while Alshurafat et al. (2019) analyzed the core and interdisciplinary components of forensic accounting curricula in Australian universities. Ebaid (2022) further investigated accounting students' attitudes toward integrating forensic accounting into accounting education.

Recent studies reinforce the continuing importance of curriculum development. Alshurafat et al. (2024) developed forensic accounting learning objectives using Bloom's taxonomy, whereas Al-Shurafat et al. (2024) identified obstacles to developing forensic accounting curricula from practitioner and educator perspectives. Alzahrane (2024) also examined the optimal forensic accounting skill set from educators' and practitioners' perspectives. Together, these studies indicate that forensic accounting education needs to continuously adapt to technological, professional, and investigative changes.

Overall, the literature reveals an evolutionary trajectory from traditional forensic investigation toward an integrated model combining fraud detection, professional competency, digital technology, governance, risk management, and financial crime

prevention. Guellim et al. (2024) provide an important systematic synthesis of the perceived value of forensic accounting, while Ellili et al. (2024) identify emerging trends and research frontiers in the field. Ozili (2023) likewise documents the international development of forensic accounting research. However, the literature remains distributed across specialized themes, with relatively limited synthesis connecting technological transformation with professional competencies and the preventive role of forensic accounting.

Consequently, the present qualitative systematic literature review addresses this gap by integrating evidence concerning fraud detection, professional competencies, technology, and financial crime prevention. Following the evidence-informed systematic-review logic proposed by Tranfield et al. (2003) and the broader systematic-review approach of Petticrew and Roberts (2008), the study seeks to identify the dominant themes, theoretical developments, empirical findings, technological transformations, and unresolved research gaps shaping the evolution of forensic accounting in the digital era.

METHODS

This study employs a qualitative systematic literature review (SLR) to examine the evolution of forensic accounting in the digital era, with particular emphasis on fraud detection, professional competencies, technology, and financial crime prevention. A systematic literature review is appropriate because it enables researchers to identify, evaluate, organize, and synthesize fragmented knowledge through a transparent and structured process rather than relying on an informal narrative review (Tranfield et al., 2003; Snyder, 2019).

The review follows a structured process consisting of research question formulation, literature identification, screening, eligibility assessment, data extraction, thematic analysis, and qualitative synthesis. The study focuses on the following research question: How has forensic accounting evolved in the digital era, particularly regarding fraud detection, professional competencies, technological development, and financial crime prevention? This question provides the analytical boundaries for identifying relevant studies and synthesizing their findings (Snyder, 2019).

Literature identification is conducted through searches of reputable scholarly databases, using combinations of keywords such as “forensic accounting,” “fraud

detection,” “forensic accounting competencies,” “digital forensic accounting,” “accounting technology,” “big data,” “financial crime prevention,” and “forensic accounting education.” The review prioritizes peer-reviewed academic publications and applies a publication-period criterion covering studies published up to and including 2024, consistent with the scope of the present study.

The inclusion criteria comprise studies that (1) directly address forensic accounting or closely related forensic-accounting practices, (2) discuss at least one of the four core themes, (3) provide conceptual, empirical, or review-based evidence, and (4) are available as sufficiently accessible scholarly publications. Studies unrelated to forensic accounting, duplicate records, non-scholarly materials, and publications outside the defined thematic scope are excluded. This systematic identification and selection process is intended to minimize arbitrary source selection and improve review transparency (Tranfield et al., 2003; Snyder, 2019).

The selected studies are analyzed using qualitative thematic synthesis. Findings are coded and grouped into four principal themes: (1) fraud detection and investigation, (2) professional competencies and education, (3) digital technology and forensic analytics, and (4) financial crime prevention and risk management. Cross-study comparison is then used to identify recurring findings, theoretical developments, methodological tendencies, contradictions, and research gaps.

Finally, the review is reported using the PRISMA 2020 framework, which promotes transparent reporting of the identification, screening, eligibility, and inclusion stages of systematic reviews (Page et al., 2021). The methodological approach therefore combines the evidence-informed systematic review principles of Tranfield et al. (2003) with the systematic literature review guidelines proposed by Snyder (2019) and the transparent reporting recommendations of PRISMA 2020 (Page et al., 2021).

RESULTS

The qualitative systematic literature review indicates that forensic accounting has evolved from a primarily investigative and fraud detection function into a broader multidisciplinary capability integrating accounting expertise, professional judgment, digital technologies, risk management, and financial crime prevention. This evolutionary pattern is consistent with Guellim et al. (2024), whose systematic review found that

forensic accounting literature increasingly addresses professional services, competencies, standards, education, and the changing role of forensic accountants. Their review of 132 selected studies also identified continuing development and international expansion of the field.

The first major theme concerns the continuing importance of fraud detection while simultaneously expanding the preventive role of forensic accounting. Earlier research conceptualized forensic accounting primarily as a mechanism for identifying fraud, investigating financial irregularities, and providing evidence for legal proceedings. More recent literature demonstrates a shift toward integrating forensic accounting into broader fraud-risk-management and financial-crime-prevention frameworks. This evolution suggests that forensic accountants increasingly contribute not only after fraudulent events occur but also to identifying vulnerabilities and strengthening organizational controls. The 2024 review by Ellili et al. similarly identified financial fraud detection and prevention as central themes in the development of forensic accounting research.

The second theme is the increasing recognition that effective forensic accounting depends on multidisciplinary professional competencies. The literature indicates that forensic accountants require more than conventional accounting knowledge; their roles increasingly involve investigation, analytical reasoning, professional skepticism, communication, legal understanding, and the interpretation of complex financial evidence. Guellim et al. (2024) specifically identified necessary skills, professional standards, and educational requirements as important dimensions of forensic accounting research.

Empirical evidence strengthens this conclusion. Alkhalaileh et al. (2024), using data from 74 industrial and service companies listed on the Amman Stock Exchange, found that external auditors possessing forensic accounting competencies were positively associated with auditee firm financial performance. The finding indicates that forensic competencies may have organizational consequences extending beyond fraud investigation and can contribute to the broader effectiveness of assurance activities.

The third major finding is the growing importance of digital technologies. The literature shows a transition from conventional forensic techniques toward data intensive approaches involving big data, digital analytics, and technology supported investigation. Akinbowale et al. (2023) specifically examined the integration of forensic accounting and

big data technology frameworks for internal fraud mitigation in banking, demonstrating the increasing convergence between accounting investigation and technological capabilities.

This technological transformation changes the nature of fraud detection because large volumes of financial and transactional data can increasingly be examined systematically. Consequently, forensic accounting is progressively moving toward technology-enabled analytical processes rather than relying exclusively on manual examination and traditional investigative procedures.

The fourth theme concerns the development of forensic accounting education and professional preparation. Guellim et al. (2024) identified educational requirements and an expectation gap as important issues in the literature, suggesting that professional practice continues to evolve faster than some educational structures. The findings imply that forensic accounting education needs to integrate accounting, auditing, investigation, law, data analytics, and emerging digital technologies to prepare professionals for increasingly complex financial-crime environments.

Finally, the review identifies an important research gap concerning the integration of the four dimensions rather than examining them independently. Ellili et al. (2024), based on 232 Scopus-indexed documents covering 1991–2021, identified gaps and emerging research directions in forensic accounting and highlighted the relatively limited volume of academic research in some contexts.

Overall, the synthesis indicates that fraud detection, professional competencies, technology, and financial crime prevention are interconnected dimensions of the evolution of forensic accounting. The emerging pattern can therefore be conceptualized as a transition from “forensic accounting as post-fraud investigation” toward “forensic accounting as technology-enabled financial crime intelligence and prevention.” This synthesis provides a foundation for future research examining how digital capabilities and professional competencies jointly enhance the effectiveness of forensic accounting.

DISCUSSION

The findings of this qualitative systematic literature review indicate that the evolution of forensic accounting is best understood as a transition from a predominantly post-fraud investigative function toward an integrated, technology-enabled capability for

fraud detection, professional assurance, and financial crime prevention. This interpretation is consistent with Guellim et al. (2024), who found that forensic accounting research increasingly encompasses services, professional skills, standards, education, and future development, while Ozili (2023/2024) identified fraud detection, skills, education, theory, and professional development as major themes in the international literature.

First, the present review confirms the continuing centrality of fraud detection and prevention. Earlier research by Okpako and Atube (2013) emphasized the contribution of forensic accounting to fraud detection, while Alkababji and Aljabari (2022) found that forensic accounting techniques can be used to confront creative accounting practices. These findings are consistent with the present synthesis, but the current literature indicates a broader orientation in which forensic accounting is increasingly connected with fraud risk management and financial crime prevention rather than being limited to identifying fraud after it occurs.

Second, the review demonstrates that professional competencies constitute a critical foundation of effective forensic accounting. Tiwari and Debnath (2017) argued that forensic accounting requires a multidisciplinary combination of accounting, auditing, statistics, information technology, legal knowledge, and human skills, which closely corresponds with the competency dimension identified in this review. Alkhalaileh et al. (2024) provide empirical support for this relationship, reporting from 74 companies listed on the Amman Stock Exchange that external auditors with forensic accounting competencies had a positive effect on auditee financial performance. Thus, the present review extends earlier competency research by interpreting professional expertise not simply as an individual skill set, but as an organizational capability that can potentially strengthen assurance and financial outcomes.

Third, technology emerges as the principal force accelerating the transformation of forensic accounting. Pearson and Singleton (2008) had already identified the implications of the digital environment for fraud and forensic accounting, whereas Akinbowale et al. (2023) moved the discussion toward the integration of forensic accounting and big-data technology for internal fraud mitigation in banking. The present findings therefore confirm a progressive shift from traditional evidence examination toward data-intensive forensic investigation. More recent evidence from Alshurafat et al. (2024) strengthens this interpretation: their study of 113 certified public accountants in Jordan found that

perceived usefulness, perceived ease of use, and trialability influenced attitudes and ultimately intentions to adopt IT forensic accounting tools for detecting financial cybercrimes.

Fourth, the review highlights an important competency–technology interaction. While Akinbowale et al. (2023) emphasize technological integration, Tiwari and Debnath (2017) emphasize the multidisciplinary skills required to exploit technological tools effectively. Consequently, digital transformation does not replace forensic professionals; rather, it changes the competencies that professionals need. This interpretation is further supported by Alshurafat et al. (2024), whose work on forensic-accounting learning objectives emphasizes the need for structured educational development.

Fifth, the findings reveal a persistent education–practice alignment issue. Kramer et al. (2017) found that educators and practitioners agreed on the growing demand for forensic accounting education but differed regarding curriculum content and teaching methods, with practitioners placing greater importance on topics beyond traditional accounting and experiential learning. Alshurafat et al. (2024) similarly demonstrate the continuing need to formulate appropriate learning objectives for forensic accounting. The present review therefore suggests that education should integrate accounting with data analytics, IT, investigation, law, professional skepticism, and practical case-based learning.

Sixth, the present synthesis is consistent with Ellili et al. (2024), who analyzed 232 Scopus-indexed publications using bibliometric techniques and identified research gaps, prominent themes, influential contributors, and emerging research directions. Their finding that forensic-accounting scholarship remains relatively limited and unevenly distributed geographically reinforces the research gap identified in the present review. Ozili's systematic and thematic review similarly found that forensic accounting research is concentrated in particular regions and identified digitalization as an important future research direction.

Finally, comparison across these eight prior research streams Okpako and Atube (2013), Pearson and Singleton (2008), Tiwari and Debnath (2017), Kramer et al. (2017), Alkababji and Aljabari (2022), Akinbowale et al. (2023), Ozili (2023/2024), and Alkhalaileh et al. (2024) shows a clear cumulative development from fraud detection, professional skills, and education toward digital technologies and organizational financial

crime prevention. The distinctive contribution of the present SLR is therefore the integration of these previously dispersed dimensions into one evolutionary framework, positioning forensic accounting as a multidisciplinary and technology-enabled mechanism for detecting, investigating, and preventing contemporary financial crime. This synthesis is also consistent with the broader systematic review of Guellim et al. (2024), which identifies the field as continuously developing in response to changing financial environments.

CONCLUSION

This qualitative systematic literature review demonstrates that forensic accounting has evolved from a predominantly investigative and fraud-detection function into a multidisciplinary, technology-enabled capability for fraud detection, financial crime prevention, and organizational assurance. The synthesis indicates four strongly interconnected dimensions: fraud detection, professional competencies, technological transformation, and financial crime prevention. Contemporary forensic accounting increasingly combines accounting and auditing expertise with investigative skills, legal knowledge, professional skepticism, data analytics, and digital technologies. The reviewed literature also indicates that big data, information technology, and forensic analytics are reshaping how financial irregularities and cyber-related financial crimes are identified and investigated.

The findings further suggest that technological transformation cannot be separated from human competencies and education. Effective forensic accounting requires professionals capable of interpreting complex digital evidence and applying technological tools within appropriate investigative and professional frameworks. Recent systematic research also confirms that forensic accounting remains an evolving field with significant opportunities for further research (Guellim et al., 2024; Ellili et al., 2024).

LIMITATION

This study has several limitations. First, as a qualitative systematic literature review, its findings depend on the scope, availability, and quality of previously published research, and therefore do not provide direct empirical evidence from forensic accounting practitioners or organizations. Second, the heterogeneity of previous studies in terms of

research contexts, methodologies, countries, and conceptual perspectives limits direct comparison across findings. Third, the synthesis emphasizes four predetermined dimensions fraud detection, professional competencies, technology, and financial crime prevention which may not capture every emerging aspect of forensic accounting. Finally, the findings should therefore be interpreted as a thematic synthesis of existing knowledge rather than a causal assessment of the effectiveness of forensic accounting practices. Future research could complement this SLR through empirical studies examining how digital capabilities and professional competencies jointly influence fraud detection and financial crime prevention in different organizational and institutional contexts.

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