



Introducing Forensic Accounting Curriculum In Nigerian Universities: An Empirical Submission

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ABSTRACT

Forensic accounting is seen as one of the most important careers that will gain increased future demand, yet most Nigerian universities do not offer it as a separate course especially at undergraduate level. This paper therefore examined the perceived benefits and obstacles of integrating forensic accounting into the accounting curriculum of Nigerian universities. A survey research method was adopted using questionnaire prepared on a 5-point Likert scale and distributed among academics and students of tertiary institutions in Nigeria. The questionnaires were analysed using descriptive statistics. The findings revealed that the future demand and interest in forensic accounting education is expected to increase in spite of its attendant obstacles. It was also found that forensic accounting will promote responsible corporate governance, strengthen the credibility of financial reporting and make students more desirable in the market place. However, the major challenges of integrating forensic accounting into the accounting curriculum are the rigorous bureaucratic process in curriculum development for new programme and the lack of administrative interest and support. These results are useful to universities that are considering integrating forensic accounting into their accounting curriculum.

Keywords: forensic accounting, accounting curriculum, Nigerian universities, corporate governance, obstacle.

INTRODUCTION

The amount of frauds perpetrated by individuals and employees of corporate and public organizations and most recently the outburst and unwarranted financial reporting frauds and manipulations engaged in by Enron, WorldCom, HealthSouth, Tyco, Xerox, Parmalat, Satyam, Sub-Prime Mortgages, Olympus and others in the early 2000 taint the historical image of the accounting profession and therefore damage the confidence reposed by investors, policy makers and other stakeholders in the audited financial statement of organizations. Thus, as a bail out, forensic accounting – a scientific evaluation of cases of frauds in the event of legal or court demands – is inevitable. Ozili (2015) opined that forensic accounting is gaining significant research interests among academics. Particularly during the 2007-2009 global financial crises, the focus on FRF (Financial Reporting Fraud) prevention and detection became more important as policymakers, regulators,

investors, and businesses worldwide became concerned about the existence and growth of FRF, as well as corporate malfeasance and misconduct. (Rezaee, Lo, Ha & Seun, 2016).

Forensic accounting, in the words of Emeh and Obi (2013), is “the application of aspecialized knowledge and specific skills to stumble upon the evidence of economic transactions.” The AICPA called forensic accounting as one of the seven hot, new, “sizzling” career areas in accounting (University of Pittsburgh, 2010).

Academicians and researchers alike are now advocating for the introduction of forensic accounting in higher institutions of learning as there are handful and quantum numbers of universities offering it either as a course on its own or as an integral part of their accounting programme. However, it is gathered, for instance, that University of Toronto offers a diploma in forensic accounting (Ramaswamy, 2007). On the other hand, some universities in India are considering adding forensic accounting course to their curriculum (Bhasin, 2013). A syllabus on Forensic Accounting and Fraud Examination from University of Pittsburgh shows that Forensic Accounting is being taught in the Katz Graduate School of Business (University of Pittsburgh, 2010). Thus, the demand for students with forensic accounting education was increasing, with the supply side of colleges and universities being strongly encouraged to respond by providing the necessary coursework (Seda, 2015).

In developing countries like Nigeria, forensic accounting education has not been given its due place in the academic environment. In consonance to the above assertion, Herbert, Onyilo, Ene and Tsegba (2017) stated that “Fraud examination and forensic accounting is not offered as a full-fledged undergraduate or postgraduate degree programme in Nigerian universities. And that at best, the two accountancy bodies (ANAN and ICAN) establishedcentres for forensic accounting education, as a platform for creating awareness of the growing importance of this newly specialized field for their members.”

In view of the foregoing, the study aims to achieve the following:

1. Examine the necessity and relevance of integrating forensic accounting into the Accounting Curriculum at undergraduate and post graduate levels in Nigerian universities,
2. Explore the perceptions of students in the introduction of forensic accounting in Nigerian universities,
3. Evaluate empirically the challenges of introducing forensic accounting in Nigerian universities and also provide the likely solutions,
4. Design an appropriate syllabus or course contents for forensic accounting programmes in Nigerian universities.

Thus, the paper is divided into five sections. Section one dwells on the introduction of forensic accounting vis-à-vis fraud detection and prevention. Section two explores relevant literatures on the necessity as well as the attendant challenges for integrating forensic accounting in the accounting curriculum at undergraduate and post graduate level in Nigerian universities. The last three sections discuss the methodology, result and findings; and conclusions and recommendation.

LITERATURE REVIEW

Conceptual framework

Forensic accounting is viewed as a practice of using technology and science to investigate and expose fraudulent activities and illegal practices involved in the areas of accounting, finance, management and criminology where fraud and illegal acts might take place, as well as valuation, risk assessment and dispute resolution (Rezaee, Lo, Ha, & Suen, 2016).

In the words of Emeh and Obi (2013), forensic accounting is “the application of aspecialized knowledge and specific skills to stumble upon the evidence of economic transactions.”As a discipline, forensic accounting encompasses financial expertise, fraud knowledge, and a sound knowledge and understanding of business reality and the working of the legal system.

Bologna and Lindquist as cited in Ozili (2015) and in the work of Omar and Jomitin as cited in Sorunke (2016) defined forensic and investigative accounting as “the application of financial skills and investigative mentality to resolve issues conducted within the context of rules of evidence. As a discipline, it encompasses financial expertise, fraud knowledge, and understanding of business reality and working of the legal system.”

Forensic accounting is defined by Rezaee et al (2004) in the questionnaire distributed to selected academicians and accounting practitioners as “the practice of rigorous data collection and analysis in the areasof litigation support consulting, expert witnessing, and fraud examination.”

Idris, Kehinde, Ajemunigbohun & Gabriel (2012) defined forensic accounting as the investigative accounting done by forensic accounting consultants to solve problems usually in court. It deals with sensitive matters that involve complex financial matters, incomplete records, deception, lawyers, enforcement agencies and the legal system.

A historical background of forensic accounting

Despite the recent spotlight, forensic accounting is not new. Forensic accountants have been around for nearly 200 years. Its roots have been traced to 1824 in an accountant’s advertising circular in Glasgow, Scotland. These special accountants gave testimony in court and in arbitration proceedings (Ramaswamy, 2007; Emeh and Obi, 2013). That notwithstanding, forensic accounting as a profession remained relatively unknown until the plethora of high-profile corporate scandals and stricter reporting and internal control regulations which brought to light its importance to the business world (Wallace as cited in Emeh and Obi, 2013).

Recent history indicates that Maurice E. Peloubet is credited with developing the term Forensic Accounting in his 1946 essay "Forensic Accounting". Although the term may not have been used before the 1940s, a strong argument can be made that the first high-profile forensic accountant was Frank J. Wilson, the man who spearheaded the campaign to convict Alphonse “Scarface” Capone of tax evasion in 1931 (Joshi as cited in Emeh and Obi, 2013).

Summarily, from the works of Ramaswamy (2007) and Emeh and Obi (2013),the followingare a few major milestones in forensic accounting:

- 1942: Maurice E. Peloubet published “Forensic Accounting: Its place in today’s economy.”

- 1982: Francis C. Dykman wrote “Forensic Accounting: The Accountant as an Expert Witness.”
- 1986: The AICPA issued Practice Aid # 7, outlining six areas of litigation services – damages, antitrust analysis, accounting, valuation, general consulting and analyses.
- 1988: Association of Certified Fraud Examiners established.
- 1988: A new genre of detective novels where the forensic accountant was the star.
- 1992: The American College of Forensic Examiners was founded.
- 1997: The American Board of Forensic Accountants was founded.
- 2000: The Journal of Forensic Accounting, Auditing, Fraud and Taxation was founded.
- 2002: The Sarbanes-Oxley Act established the Public Companies Accounting Oversight Board (PCAOB) which was charged with developing auditing standards, conducting investigations and ensuring corporate compliance. As a result of the Sarbanes-Oxley Act, there has been continuing emphasis on forensic accounting.

Teaching forensic accounting

The need for training forensic accountants cannot be overemphasized sequel to the pervasiveness of fraud. The Association of Certified Fraud Examiners is actively encouraging universities to offer such courses by offering sample syllabi, videos and other material. The manners and approaches to teaching forensic accounting is gathered from the work of Ramaswamy (2007).

It must be noted that not all forensic accounting courses are taught in the same way but some of the approaches are presented as follow:

- A general course on all types of fraud perpetrated in all walks of life, including identity theft, telemarketing fraud, investment scams etc.
- A course specifically looking at fraud against organizations perpetrated by employees, vendors and customers
- A course specifically targeted at discovering financial statement fraud
- A fraud auditing and investigation course, looking at internal and external audit procedures
- A course dealing with gathering evidence of fraud, including testimonial, documentary, and surveillance evidence
- A course specifically targeted toward presenting evidence in court.

There is, of course, a lot of information overlap between these courses and their common focus is identifying and proving fraud. A sample syllabus for a general course in fraud would cover the following topics:

Review of Empirical Studies

Wallace as cited in Emeh and Obi (2013) asserted that forensic accounting has been termed the fastest growing area of accounting today. A study conducted by Kessler International (a forensic accounting and investigative firm) showed that there is a growing need for experienced forensic accountants (Ramaswamy, 2007).

Razae, Crunbly and Elmore (2004) gather opinions of both academics and practitioners on the importance, relevance, and delivery of forensic accounting education. They found that the demand for and interest in forensic accounting is expected to continue to increase. They also revealed that

both groups of respondent viewed forensic accounting education as being relevant and beneficial to accounting students, the business community, the accounting profession and programs.

In his study, Bhasin (2013) examined the necessary skills that will be required by would-be Forensic accountant. He found “deductive analysis” that is the ability to aim at financial contradictions that do not fit in the normal pattern of an assignment as the most important skill. This skill, he stated, is necessary and essential for forensic accountant to meet the objective of uncovering a potential financial fraud.

Al-Hadrami and Hidayat (2014) in their study on the obstacles of integrating forensic accounting in the accounting curriculum of Bahrain universities found that there is a future increased demand for forensic accounting. However, they discovered that obstacles related to academic matters (curriculum and faculty) are the most important obstacles that prevent the accounting departments in universities across Bahrain from offering a program or a course in forensic accounting.

Rezaee et al. (2016) posited that the existence and persistence of financial scandals, frauds and related financial crises have galvanized more interest in and demand for forensic accounting practices. Their findings revealed that the demand for and interest in forensic accounting practice is expected to continue to increase. They also posited that the results provide support for forensic accounting practices and education in China as the fastest-growing emerging market.

Sorunke (2016) investigated the challenges inhibiting Nigerian universities from integrating forensic accounting course into the accounting curriculum. He found that the demand and interest in forensic accounting in Nigeria is expected to increase. The study further revealed that the challenges of integrating forensic accounting into accounting curriculum is more of academic and administrative bottleneck.

METHODOLOGY

This study adopts survey questionnaire as its research methods following review of previous studies on forensic accounting education. The questionnaires were distributed among lecturers and students (undergraduate and post graduate) in Accounting and Finance Department in one federal university, one state university and a private university in Nigeria and students. The questionnaire is divided into two sections. The first section collects information about the demographic details of the respondents. While the second section entails likely questions related to forensic accounting.

The questions in the questionnaire are divided into three parts. The first part of questions collects information about accounting educators' views on the severity of the obstacles of integrating forensic accounting into accounting curriculum of universities in Nigeria. 5 Likert-scale type was adopted from being very severe (5 scale value) to not severe (1 scale value). The second part demands respondents' perception to the perceived benefits of forensic accounting education and practice using 5 Likert Scale of most important (5) to least important (1). The third part collects information about general overview of the respondents on forensic accounting.

DATA ANALYSIS AND FINDINGS

This section presents the demographic profiles of the respondents (academics and students) as well as the analysis of the survey questionnaire distributed among academics and students on their perception on the obstacles and benefits of integrating forensic accounting in the accounting curriculum of Nigerian universities.

Demographics of the respondents

Table 1 shows the demographic details of the respondents (academicians). As seen in the table, majority of the respondents are male (66.7%). Also, the table shows that more than 80% of the academicians surveyed holds a doctorate degree (Ph.Dholders); and half of them obtained a rank of senior lecturer (50%), followed by the ranks of assistant lecturer (33.3%) and associate professor (16.7%) respectively. Additionally, 80 respondents (66.6%) have over 15 years working experience.

Table 1: Demographic details of the respondents (Academicians)

	FREQUENCY	PERCENT (%)
<u>Gender</u>		
Male	80	66.7
Female	40	33.3
Total	120	100.0
<u>Level of Education</u>		
Ph.D	100	83.3
M.Sc	20	16.7
Total	120	100.0
<u>Academic Rank</u>		
Associate Professor	20	16.7
Senior Lecturer	60	50.0
Assistant Lecturer	40	33.3
Total	120	100.0
<u>Work Experience</u>		
Less than 5 years	20	16.7
6-10 years	20	16.7
Over 15 years	80	66.6
Total	120	100.0
<u>Professional Qualification</u>		
ACA	20	16.7
FCA	40	33.3
ACCA	20	16.7
None	40	33.3
Total	120	100.0

Source: Field Survey (2018)

The analysis of the respondents shows that 33.3% of the respondents teaches forensic accounting while the remaining 66.7% do not teach it (see Appendix: Table 3, Panel A). This result is in agreement with Al-Hadrami and Hidayat (2014) who found that 29.4% of educators in Bahrain are not familiar with forensic accounting. This therefore calls for more sensitization and awareness about the need for forensic accounting education in Nigerian universities.

Table 2: Demographic details of the respondents (Students)

	FREQUENCY	PERCENT (%)
Gender		
Male	71	47.3
Female	79	52.7
Total	150	100.0
Educational Qualification		
Undergraduate	93	62.0
OND	3	2.0
B.Sc	27	18.0
M.Sc	27	18.0
Total	150	100.0
Professional Qualification		
AATWA	13	8.8
ACA	3	2.0
ACCA	3	2.0
None	128	87.1
Sub-Total	147	100.0
Missing	3	
Total	150	

Source: Field Survey (2018)

Table 2 above shows the demographic details of the respondents (students). As indicated in the table, 71 (47.3%) are male while the remaining 79 (52.7%) are female respondents. The table also indicates that majority (62.0%) of the responded students are undergraduate in Nigerian universities while others with 2%, 18% and 18% responding rates are holders of Ordinary National Diploma, Bachelor of Science degree and Masters degree respectively. In terms of professional qualification, majority of the respondents (87.1%) do not possess any. Few who are qualified professionally have AATWA (8.8%), ACA (2%) and ACCA (2%).

Benefits of Forensic Accounting Education

The respondents (both the academicians and students) were asked to rank the importance of perceived benefits of forensic accounting education on a 5-point Likert scale with “5” representing “Most important” and “1” indicating “least important”.

As shown in Table 3 below, the academicians considered the following benefits as being important (mean response of equal/higher than 4.0): (1) Promoting responsible corporate governance (2) Strengthening the credibility of financial reporting (3) Making students more desirable in the market place (4) Satisfying society’s demand for forensic accounting education and practice (5) Demanding for individuals possessing forensic accounting education and skills is increasing.

The responded students, on the other hand, considered the following in the order of presentation as important benefits of forensic accounting education (mean response of equal/higher than 4.0): (1) Promoting responsible corporate governance (2) Strengthening the credibility of financial reporting (3) Satisfying society’s demand for forensic accounting education and practice.

Both sampled respondents perceived “preparation of students to engage in fraud examination” as the least important benefits of forensic accounting education.

Table 3: Perceived benefits of forensic accounting education – Academicians and students’ opinion

Benefits	Academicians		Students	
	Mean Response	Standard Deviation	Mean Response	Standard Deviation
Satisfy society's demand for forensic accounting education and practice	4.00	0.580	4.14	1.123
Strengthen the credibility of financial reporting.	4.50	0.502	4.25	1.237
Promote responsible corporate governance.	4.67	0.473	4.25	1.198
Make students more desirable in the marketplace.	4.33	0.473	3.47	1.441
Demand for individuals possessing forensic accounting education and skills is increasing.	4.00	0.580	3.73	1.230
Prepare students to engage in fraud examination.	3.50	1.264	2.97	1.689
Prepare students to engage in litigation support consulting.	4.00	0.580	3.44	1.454
Prepare students to engage in expert witnessing.	3.83	0.901	3.81	1.195

Source: Field Survey (2018)

Obstacles of integrating forensic accounting into accounting curriculum

Table 4: Perceived Obstacles in the integration of forensic accounting into the accounting curriculum – Academicians’ opinion

Obstacles*	Mean Responses	Median	Standard Deviation
Limited room for additional courses in the accounting curriculum	2.33	2.00	1.252
Rigorous bureaucratic process in curriculum development for new programme	3.17	3.50	0.901
No qualified lecturers to teach forensic accounting topics	2.67	2.00	1.380
Not of significant importance to be included in the curriculum	2.00	1.00	1.534
Lack of administrative interest and support	3.17	4.00	1.218
Scarcity of instructional materials	2.17	2.00	0.901
Absence of job opportunities	2.17	2.00	1.072
No student interest	2.67	2.50	1.497

*Other obstacles being reported are no slack in the curriculum and many other required course

Table 4 above shows the academicians’ opinions on the perceived obstacles in the integration of forensic accounting into the accounting curriculum. The result (mean score of 3.17) indicates that “rigorous bureaucratic process in curriculum development for new programme” and “lack of administrative interest and support” as the most severe obstacles perceived in integrating forensic accounting in the accounting curriculum of Nigerian universities. This result agrees with the findings of Al-Hadrami and Hidayat (2014) who found that in Bahrain, the greatest academic obstacle is that there is no space for additional course in the accounting curriculum.

CONCLUSIONS

The quantum of frauds perpetrated by individuals and employees of corporate and public organizations and most recently the outburst and unwarranted financial reporting frauds and manipulations engaged in by Enron, WorldCom and others in the early 2000 disparage the historical image of the accounting profession and therefore damage the confidence reposed by

investors, policy makers and other stakeholders in the audited financial statement of organizations. Forensic accounting was therefore considered as a bail out. Forensic accounting is seen as one of the most important careers that will gain increased future demand, yet most Nigerian universities do not offer it as a separate course especially at undergraduate level. Academics and researchers alike are now advocating for the introduction of forensic accounting in higher institutions of learning.

It was also found that forensic accounting will promote responsible corporate governance, strengthen the credibility of financial reporting and make students more desirable in the market place. It was found that the most severe obstacles of integrating forensic accounting into the accounting curriculum are the rigorous bureaucratic process in curriculum development for new programme and the lack of administrative interest and support. It is therefore concluded that the results of this study would assist institutions who are planning to integrate forensic accounting into their curriculum.

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APPENDIX

Table 1: Forensic Accounting And Fraud Examination

COURSE CONTENT
1. Introduction and course overview – the nature of fraud
2. Why people commit fraud
3. An overview of Forensic Accounting and fighting fraud
4. Fraud prevention and recognizing fraud symptoms
5. Proactive detection of fraud
6. Investigating theft acts and investigating concealment
7. Investigating conversion
8. Financial stamen fraud – overview
9. Revenue fraud
10. Planning audits to detect fraud
11. Inventory fraud
12. Liability, asset and inadequate disclosure frauds
13. Other frauds against organizations
14. Consumer fraud
15. Bankruptcy, divorce and tax fraud
16. Regulating the detection of financial statement fraud and course wrap-up

Source: Course Calendar (Fall 2010) on Forensic Accounting and Fraud Examination (BACC 2251) of Katz Graduate School of Business, University of Pittsburgh. Retrieved on 11/12/17 from [http://inet.katz.pitt.edu/Pinstripes/BGP%2520MBA%252011%2520-%2520Syllabus%2520-%2520BACC%25202251%2520-%2520Forensic%2520Acctg%2520and%2520Fraud%2520Examination%2520\(Hoffman\).docx](http://inet.katz.pitt.edu/Pinstripes/BGP%2520MBA%252011%2520-%2520Syllabus%2520-%2520BACC%25202251%2520-%2520Forensic%2520Acctg%2520and%2520Fraud%2520Examination%2520(Hoffman).docx)

Table 2: Forensic Accounting Course Description, Objectives, And Assignments

Course Description	Percent	Course Objectives	Percent	Assignments	Percent
1. An examination of various aspects of fraud prevention and detection, including the sociology of fraud, elements of fraud, types of fraud involving accounting information, costs of fraud, use of controls to prevent fraud, and methods of fraud detection.	54	1. Provide education on pervasiveness of and the causes of fraud and white-collar crime.	33	1. Individual written assignments	100
		2. Explore methods of fraud detection, investigation, and prevention.	23	2. Research projects	100
	14	3. Obtain insight on fraud prevention and identifying weaknesses in internal control systems.	9	3. Academic research journal readings	95
	9	4. Acquire a broad overview of the nature and magnitude of the problem of economic fraud.	5	4. Group projects	90
2. Accounting concern with detection and prevention of fraud and white-collar crime.	9	5. Provide students an opportunity to gain experience in investigative (forensic) accounting.	5	5. Internet readings, practitioner journal readings	57
		6. Increase fraud awareness.	5	6. Text book readings	43
	5	7. Learn aspects of fraud detection.	5	7. Discussion and oral presentations	38
3. Study and application of the procedures and techniques used in the prevention, investigation, and detection of fraud and white-collar crime.	5	8. Understand the role of accountant in prevention, detection, and investigation of fraud.	5	8. Interview paper	
		9. The motivation for perpetrators of fraud.			
4. Study of social, ethical, legal, and political considerations that surround fraud.	5	10. The warning signs of fraudulent Activity			
5. Cover all of the major methods employees use to commit occupational fraud.					
6. Student will learn why fraud is committed, how it will be deterred, and how it will be detected.					
7. Study of the nature and scope of White-Collar criminal activity.					
Total	100		100		

Source: Rezaee, Z., Crumbley, D. L. & Elmore, R. C. (2004). Forensic accounting education: A survey of academicians and practitioners.

Table 3
Panel A: Demographic Data of Academicians

Gender					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	80	66.7	66.7	66.7
	Female	40	33.3	33.3	100.0
	Total	120	100.0	100.0	

Level of Education					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Ph.D	100	83.3	83.3	83.3
	M.Sc	20	16.7	16.7	100.0
	Total	120	100.0	100.0	

Academic Rank					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Associate Professor	20	16.7	16.7	16.7
	Senior Lecturer	60	50.0	50.0	66.7
	Assistant Lecturer	40	33.3	33.3	100.0
	Total	120	100.0	100.0	

Work Experience					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than 5 years	20	16.7	16.7	16.7
	6-10 Years	20	16.7	16.7	33.3
	Over 15 years	80	66.7	66.7	100.0
	Total	120	100.0	100.0	

Professional Qualification					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	ACA	20	16.7	16.7	16.7
	FCA	40	33.3	33.3	50.0
	ACCA	20	16.7	16.7	66.7
	None	40	33.3	33.3	100.0
	Total	120	100.0	100.0	

Do you teach forensic accounting?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	40	33.3	33.3	33.3
	No	80	66.7	66.7	100.0
	Total	120	100.0	100.0	

What do you expect of the future demand and interest in forensic accounting education?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Increase	120	100.0	100.0	100.0

At what level do you think a forensic accounting course should be offered?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Both undergraduate and post-graduate	120	100.0	100.0	100.0

If Forensic accounting is to be taught at undergraduate level, what level do you suggest?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	300 Level	80	66.7	66.7	66.7
	400 Level	40	33.3	33.3	100.0
	Total	120	100.0	100.0	

Will students be interested in learning forensic accounting?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	120	100.0	100.0	100.0

Panel B: Demographic Data of Students

Gender					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	71	47.3	47.3	47.3
	Female	79	52.7	52.7	100.0
	Total	150	100.0	100.0	

Educational Qualification					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Undergraduate	93	62.0	62.0	62.0
	OND	3	2.0	2.0	64.0
	B.Sc	27	18.0	18.0	82.0
	M.Sc	27	18.0	18.0	100.0
	Total	150	100.0	100.0	

Professional Qualification					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	AATWA	13	8.7	8.8	8.8
	ACA	3	2.0	2.0	10.9
	ACCA	3	2.0	2.0	12.9
	None	128	85.3	87.1	100.0
	Total	147	98.0	100.0	
Missing	System	3	2.0		
Total		150	100.0		

What do you expect of the future demand and interest in forensic accounting education?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Increase	144	96.0	96.0	96.0
	Remain the same	3	2.0	2.0	98.0
	Unsure	3	2.0	2.0	100.0
	Total	150	100.0	100.0	

At what level do you think a forensic accounting course should be offered?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Undergraduate only	12	8.0	8.0	8.0
	Post-graduate only	9	6.0	6.0	14.0
	Both undergraduate and post-graduate	129	86.0	86.0	100.0
	Total	150	100.0	100.0	

If Forensic accounting is to be taught at undergraduate level, what level do you suggest?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	100 Level	16	10.7	10.7	10.7
	200 Level	49	32.7	32.7	43.3
	300 Level	51	34.0	34.0	77.3
	400 Level	34	22.7	22.7	100.0
	Total	150	100.0	100.0	