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# A Bibliometric Insights to Research in the Domain of Forensic Accounting

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**Abstract**
Forensic accounting has emerged as a crucial discipline in modern times, driven by the increasing complexity of financial crimes and the need for specialized skills to combat them. This field has evolved significantly, integrating advanced technologies and methodologies to enhance fraud detection and prevention. Hence, Studying the domain knowledge of forensic accounting is essential because of its critical role in detecting and preventing financial fraud, ensuring compliance with legal standards, and enhancing corporate governance. The Current study aims to identify current dynamics, important trends, and notable contributors in the domain of forensic accounting. For the current study, a total of 227 research articles published between 1991 and September, 2024 were obtained from Scopus database and bibliometric analysis is performed using VOSviewer software. The results show that the forensic accounting domain has evolved significantly in the last several years, especially after 2014. The analysis also reveals that the continents of Asia (40.46%) and America (39.60%) contributed to the majority of the literature. The present study provides the valuable insights in the domain of forensic accounting which will be useful for researchers who wish to research in this particular domain. The paper also tries to propose the future research areas based on the analysis of top cited studies.

**Keywords:** Artificial Intelligence, Financial Crimes, Financial Frauds, Forensic Accounting, Machine Learning Techniques.

**JEL Classification:** M40, M41, M42, M48

## Introduction

Forensic accounting basically aims to provide justice in legal proceedings through revealing the financial frauds and crimes happened. The Latin word ‘foris’ means “before the forum which indicates that all the hearings took place in forum. The word “forensic” originated from the word ‘foris’ means forensic accounting fundamentally involves gathering and presenting evidence for use in a legal context (Zysman, 2015). This domain principally combines the accounting, auditing and investigation skills and the accountant which performs the investigation is known as forensic accountant (Singleton and Singleton, 2010). Hence, forensic accounting plays an important role in detection and prevention of financial frauds using various investigative techniques (Hall and Poirier, 2000 & Thomas, 2024). Basically, forensic accounting examines the financial statements in order to reveal possible manipulations and financial fraudulent activities (Anghel and Poenaru, 2023). It can be said that forensic accounting also strengthens the corporate governance practices through bringing transparency and ensuring the ethical behaviour of reporting (Aman, 2023). The Indian banking industry is witnessing the increase in Non-Performing Assets (NPAs) due to the rise of financial frauds and crimes. There are number of banking frauds and few famous frauds are Vijay Mallya fraud and Punjab National Bank's Nirav Modi scam etc. (Singh and Kaur, 2023). Forensic accounting plays a significant role for Indian banking industry by tracing the illegal or suspicious financial transactions (Gangwani, 2020). It can be said that forensic accounting strengthens the internal controls and considered as a useful tool for detection and prevention of financial frauds (Siddique, 2024). The concept of forensic accounting emerges as a response to the financial frauds and the increased complexities make this domain more complex and important in modern days. The roots of forensic accounting belong to the Kautilya's Arthashastra and its practice is dated back to 18$^{th}$ century in Scotland. The term forensic accounting was first introduced in 1946 by a New York accountant, Maurice E. Peloubet. After World War II a significant rise in financial crimes was observed which is considered as a key milestone in the development of practices related to forensic accounting (Bobițan and Dumitrescu, 2024). The rise of financial scams in companies are the reasons why the need for forensic accounting was recognised (Liodorova and Fursova, 2018 & Jain and Lamba, 2020). Now a days forensic accounting is not limited to banking industry but is also expanded to other sectors such as insurance and public sector with aim to curb the financial crimes and to protect the stakeholder's interest (Verma and Verma, 2022). The integration of forensic accounting with Information Technology (IT) increased its capabilities to detect the financial crimes and educational programmes in this area contributing to the growth of this domain as a profession. The introduction of Artificial Intelligence (AI) has transformed the domain of forensic accounting through the application of advanced machine learning based techniques to detect the financial frauds. Advanced AI algorithms have capabilities to analyse the large dataset and to identify the unusual patterns as indicators of frauds (Ganapathy, 2024). The application of AI in forensic accounting automates the various processes which allows the forensic auditors only to concertante on their analysing and interpreting task so that audits can be completed in less amount of time. In other words, AI significantly contributing in the domain of forensic accounting and providing the benefits of increased efficiency and scalability (Saluja et al., 2024). Now a days Natural Language Processing (NLP) is used in AI application which is able to analyse the unstructured data also and helps in conducting more in dept investigations. Predictive analytics is another feature of AI which introduced the concept of real time monitoring and forecasting of crimes which helps in taking the appropriate measures in advance (Ali et al., 2024). Although AI is significantly contributing to the field of forensic accounting still there are certain concerns regarding its ethical implementation which requires the strong regulatory framework. Recently, number of studies are done in the domain of forensic accounting especially in last five years which indicates that this particular domain is getting academic interest also (Adnan et al., 2024). Increasing complexities of financial crimes, educational needs and technological innovations are the driving forces which are responsible for shaping the future directions of forensic accounting. In a digital economy where majority of the financial transaction done through electronic mediums the need of forensic becomes very crucial in these economies (Lam and Xuyen, 2023). There are number of tools and techniques which are used by forensic accountants to detect the financial frauds such as financial statement analysis, digital forensics, data mining, interviews and evidence gathering etc. (Casey, 2011; Puri, 2014 & Wiley and Zabihollah, 2002). Furthermore, this domain is getting importance in academic as well and professional bodies in accounting field must focus on to incorporate this domain in curriculum at graduate and post graduate levels especially in the courses related to commerce and management. In nut shell it can be said that forensic accounting domain evolved significantly from research point of view and shows an emerging trend in relation to technology and education. The domain of forensic accounting gained that much focus because of the rise of advanced technologies such as artificial intelligence, machine learning and advanced algorithms used for data analytics. It can be said that this domain is leveraging the advanced and improved technologies and significantly contributing in the area of detection and prevention of financial frauds (Djeffal and Khaldi, 2024). Apart from advanced technology another important factors in the domain of forensic accounting is human related factors which cannot be ignored because along with using the advanced technologies it is equally important to understand the human behaviour and psychology in order to curb the rapidly increasing financial crimes. As discussed above education and training programmes can help to understand the human psychology and behaviour and can also impart the knowledge about the different kind of mechanisms or steps that can be used to tackle with financial frauds or crimes. As it is evident from the literature that recent technological advancements have significantly increased the ability to detect and prevent the fraudulent activities but the increased complexities of financial frauds require more research and innovation in the field of forensic accounting in order to keep pace with increasing financial crimes. It can be concluded that forensic accounting is an ever-evolving domain which requires continuous technological advancements backed by a standardised education system and training programmes. Now a days forensic accounting domain gained importance in academics and as well as in research due to increase in fraudulent activities. Hence, it becomes crucial to explore this domain and to understand the trends and new research themes in this area. The present study attempts to analyse the domain of forensic accounting using bibliometric analysis and to provide the valuable insights to this domain from different angles by highlighting the notable trends and geographical contributions in this domain. This study will serve as a base to researchers who wish to research in the domain of forensic accounting.

## Aim of the Study

The objective of this study is to examine the knowledge domain in the area of forensic accounting in order to analyse the emerging trends in this domain and to highlights the areas for future research in the domain. For this purpose, a widely used bibliometric analysis is performed to understand the domain of forensic accounting. The main objectives of the study are listed as under:

1. Representing the bibliometrics related to leading authors, journals, countries and mostly occurred key words.
2. Recognizing the various emerging themes and trends in the domain of forensic accounting and suggesting the future direction for further research in this domain of study.

## Research Methodology

- **Literature Retrieval and Analysis**

The present study is a bibliometric study which aims to highlights the bibliometric insights to the domain of forensic accounting. For this purpose, the literature is accessed from the widely used Scopus database from 1991 to 2024. Scopus database is used because it ensures the detailed coverage of literature related to business and economy in a systematic manner (Pournader et al., 2020). In the present study VOSviewer is used for the purpose of analysis because it is considered as the best software to perform bibliometric analysis especially in case of medium and large size dataset (Kirby, 2023).

- **Literature Retrieval Process**

"Forensic Accounting" is used as strings in Scopus database to obtain the literature and a total of 374 documents were found from 1991 to 2024. An overview of all 374 documents is presented in Table – 1.

**Table – 1 Documents Accessed from Scopus Database**

| Document Type | Documents identified (number) | Documents identified (%) |
|---|---|---|
| Articles | 248 | 66.31 |
| Books | 13 | 03.47 |
| Book Chapters | 45 | 12.03 |
| Conference Proceedings | 46 | 12.30 |
| Editorial | 01 | 00.27 |
| Note | 01 | 00.27 |
| Review | 19 | 05.08 |
| Short Survey | 01 | 00.27 |
| Total | 374 | 100 |

After identifying 374 documents, the studies like books, book chapters, conference proceedings, editorial, note, review papers, short survey and article publications in Arabic, French, German, Portuguese, Slovenian and Ukrainian are excluded and finally 227 articles are selected for the purpose of study. Step wise literature retrieval process is shown Table – 2.

**Table – 2 Final Selection of Literature**

| Steps followed | Criteria used to filter | TNDS |
|---|---|---|
| Search strings used | "Forensic Accounting" | 347 |
| Criteria used | -Language Restriction: English only<br>-Time Period: 1991 to September, 2024<br>-Document Type: Articles only | 227 |
| **TNDS = Total Number of Documents Selected* | | |

- **Techniques used for analysis**

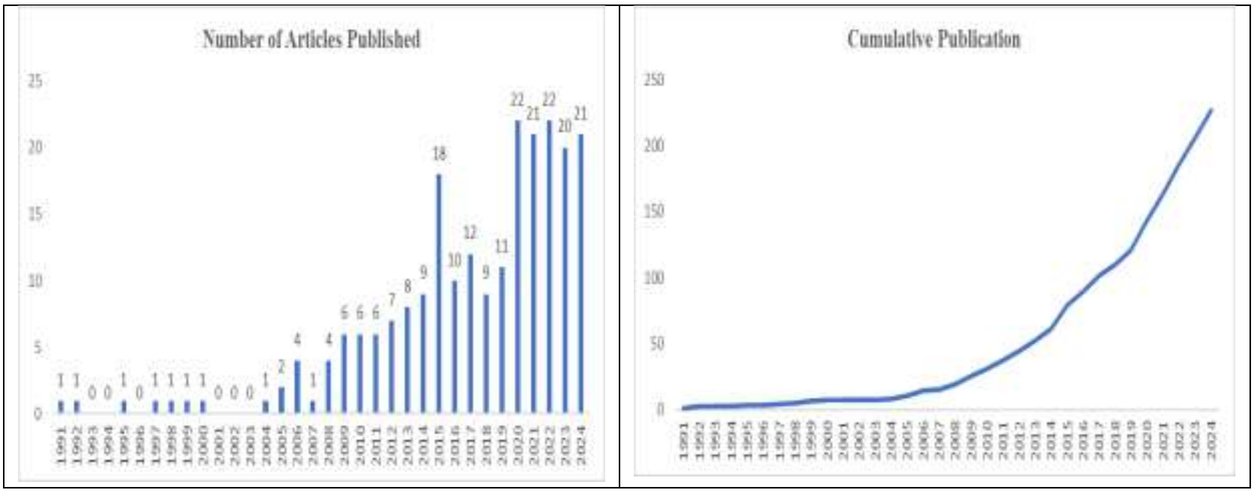
Bibliometric analysis is the integrates the mathematical and statistical analysis to present the bibliometrics in form of visuals (Ellegaard & Wallin, 2015 and Vaneck & Waltman, 2014). Bibliometric technique based on scientific mapping and performance analysis techniques is applied in the study. Performance analysis looks at how different research components contributing to any particular knowledge domain. Bibliometric studies are distinguished by this kind of analysis, which is descriptive in character (Donthu et a., 2021 and Cobo et al., 2011). Performance analysis includes metrices related to citations and publications. Scientific mapping looks at the connections between research components, including those between publications and nations, authors and their affiliations, etc (Donthu et a., 2021 and Baker et al., 2021). The three scientific mapping techniques focusing on citations, commonly used words and authorship of different studies are covered in this work. Thus, in order to comprehend and to get practical insights from the knowledge domain of predicting default risk and its relationship with stock returns, these two widely used techniques namely performance analysis and scientific mapping, are employed in conjunction with content analysis.

## Bibliometric Analysis

### a. Evolution of Studies from 1991 to 2024

All the research articles published from 1991 to 2024 in the domain of forensic accounting are presented in Figure – 1. It can be observed that after 2014 the research in the domain of forensic accounting gained momentum. The period from 1991 to 2014 is the emergence period for the research in the area of forensic accounting. The period from 2015 to 2024 accounts for 73% of the total published articles in the domain of forensic accounting.

**Figure – 1. Publication of articles from 1991 to 2024**




*Source: Authors' calculations*

### b. Leading Journals

After analysing the total number of articles published it is found that 133 journals have published articles in the domain of forensic accounting. Out of 133 journals top ten journals contributed in the area of forensic accounting are presented in Table – 3. *Issues in Accounting Education (IAE)* is the leading journal on the basis of number of publications followed by *Journal of the International Academy for Case Studies, Journal of Financial Crime, Accounting Research Journal, Journal of Governance and Regulation, Journal of Accounting Education, Academy of Accounting and Financial Studies Journal, Cogent business and Management, International Business Management* and *Journal of Money Laundering Control.*

**Table – 3. Top Contributed Journals**

| Journal Name | P_n | H Index | P_IY | P_RY |
|---|---|---|---|---|
| Issues in Accounting Education | 21 | 32 | 2010 | 2023 |
| Journal of the International Academy for Case Studies | 14 | 06 | 2009 | 2015 |
| Journal of Financial Crime | 09 | 33 | 2014 | 2023 |
| Accounting Research Journal | 06 | 28 | 2015 | 2022 |
| Journal of Governance and Regulation | 06 | 09 | 2019 | 2024 |
| Journal of Accounting Education | 05 | 45 | 2004 | 2022 |
| Academy of Accounting and Financial Studies Journal | 04 | 20 | 2018 | 2021 |

| | | | | |
|---|---|---|---|---|
| Cogent business and Management | 04 | 44 | 2022 | 2024 |
| International Business Management | 04 | 23 | 2015 | 2016 |
| Journal of Money Laundering Control | 04 | 29 | 2013 | 2022 |
| *P_n = Publications in numbers; P_IY = Year of initial publication; P_RY = Year of recent publication | | | | |

*Source: Authors' calculations*

### c. Leading Authors

The most influential author on the basis of number of publications and number of citations are Akinbowale O. E. and Lawrence T. B. respectively. From leading authors in the domain of forensic accounting two belongs to United States, two belongs to Canada, one belongs to South Africa and one belongs to Qatar. All influential authors on the basis of number of publications as well as on the basis of citations are shown in Table – 4.

**Table – 4. Influential Author's**

| **On the basis of total number of publications** | | | **On the basis of total number of citations** | | |
|---|---|---|---|---|---|
| ***Author*** | ***P_n*** | ***C_n*** | ***Author*** | ***C_n*** | ***P_n*** |
| Akinbowale O. E. | 04 | 67 | Lawrence T. B. | 394 | 02 |
| Grubb F. | 03 | 33 | Williams J. W. | 141 | 02 |
| Osborn J. P. | 03 | 00 | Amani F. A. | 116 | 01 |
| *P_n = Publications in numbers; C_n = Citations in numbers | | | | | |

*Source: Authors' calculations*

### d. Top Contributing Countries and Organizations

There are different countries and organisations which contributed to the domain of forensic accounting and in this study these contributions are also analysed. In total 60 countries contributed to the domain area and the top ten countries on the basis of count of articles publications are presented in Table – 5.

**Table – 5. Leading Countries**

| **Country** | **P_n** | **C_n** |
|---|---|---|
| United States | 75 | 639 |
| Jordon | 20 | 111 |
| Malaysia | 16 | 148 |
| Australia | 13 | 381 |
| Indonesia | 13 | 72 |
| India | 12 | 36 |
| Canada | 10 | 734 |
| South Africa | 09 | 86 |
| United Kingdom | 09 | 132 |
| Saudi Arabia | 08 | 30 |

*P_n = Publications in numbers; C_n = Citations in numbers*

*Source: Authors' calculations*

As per the table, United States (US) is the country having the first position in terms of citations, followed by Jordon, Malaysia, Australia, Indonesia, India, Canada, South Africa, United Kingdom and Saudi Arabia. Articles published from Canada got highest citations. All the contributed organisations in the domain of forensic accounting are also examined in order to find out the top contributing organisations in the relevant field. Top five organisations are presented in Table – 6.

**Table – 6. Top Contributing Organizations**

| Organization | Country | TNP |
|---|---|---|
| Southeast Missouri State University | United States | 06 |
| University of North Florida | United States | 05 |
| Al-Ahliyya Amman University | Jordon | 03 |
| California State University | United States | 03 |
| Depaul University | United States | 03 |

* *P_n = Publications in numbers*

*Source: Authors' calculations*

Figure – 2 is obtained as output of Google Maps in order to visualise the affiliations of all the authors contributing to the domain of forensic accounting. In total 363 organisations across the globe have significantly contributed to the domain of forensic accounting and from these contributing institutions 30% belong to United States that is reason why United States in the top contributing country in the domain of forensic accounting.

**Figure – 2 Geographical Spread of Contributing Organisations**


*Source: Google My Maps Output*

It is evident from Figure – 2 and Table – 8 that the continents of Europe (44.44%) and Asia (28.40%) wrote to the mainstream of the published documents. Additionally, Eastern Asia and Northern America published the vast literature in the domain of forensic accounting.

**Table – 8. Regional Contribution of Organizations**

| Continent | Region | No. of Organizations | Contribution (%) | TNC |
|---|---|---|---|---|
| Asia | Southern | 02 | 02.47% | 000 |
| | Eastern | 21 | 25.93% | 764 |
| | ***Sub Total (a)*** | ***23*** | ***28.40%*** | ***764*** |
| America | Northern | 20 | 24.69% | 483 |
| | ***Sub Total (b)*** | ***20*** | ***24.69%*** | ***483*** |
| | Northern | 12 | 14.81% | 490 |
| | Western | 08 | 09.88% | 255 |
| Europe | Southern | 09 | 11.11% | 259 |
| | Eastern | 03 | 03.70% | 175 |
| | Central | 04 | 04.94% | 168 |
| | ***Sub Total (c)*** | ***36*** | ***44.44%*** | ***1,347*** |
| Oceania | Australia | 02 | 2.47% | 64 |
| | ***Sub Total (d)*** | ***02*** | ***2.47%*** | ***64*** |
| | **Total** | ***81*** | **100.00%** | **2,658** |

**TNC = Total Number of Citations*

*Source: Authors' calculations*

### e. Keyword Analysis

The most frequently used words in the domain of forensic accounting are identified through keyword analysis. In total 823 keywords are found that have been used from time to time in different studies. The most frequently used keywords are shown in Table – 9.

**Table – 9 Commonly Used Keywords**

| Keywords | Occurrences | Keywords | Occurrences |
|---|---|---|---|
| Forensic Accounting | 120 | Financial Frauds | 07 |
| Fraud | 45 | Corporate Governance | 06 |
| Fraud Detection | 15 | Forensic Accountant | 06 |
| Auditing | 11 | Money Laundering | 06 |

*Source: Authors' calculations*

### f. Citation Analysis

The relevance of any research can be assessed through its citations which is considered as the best and most commonly used method (Xu et al., 2018; Bhatt et al., 2020). The top ten articles mostly citied articles in the domain of forensic accounting are shown in Table – 10.

**Table – 10 Top Cited Articles**

| Reference Number | Year | Journal | TC | AC |
|---|---|---|---|---|
| 22 | 1999 | Journal of Management | 367 | 14.68 |
| 05 | 2017 | International Journal of Accounting Information Systems | 116 | 16.57 |

| | | | | |
|---|---|---|---|---|
| 14 | 2015 | Contemporary Accounting Research | 105 | 11.67 |
| 02 | 2008 | Information Security Journal | 91 | 5.69 |
| 35 | 2005 | British Journal of Criminology | 81 | 4.26 |
| 15 | 2015 | Meditari Accountancy Research | 71 | 7.89 |
| 25 | 2019 | Managerial Auditing Journal | 63 | 12.6 |
| 28 | 2006 | Policing and Society | 62 | 3.44 |
| 36 | 2005 | Policing and Society | 60 | 3.16 |
| 26 | 2018 | Sustainability (Switzerland) | 54 | 9.00 |

*Source: Authors' calculations*

Among the top citied articles 02 articles belongs to *Policing and Society* and *Journal of Management* have highest number of citations. International Journal of Accounting Information Systems secures 2nd position on the basis of total number of citations and stood 1st in terms of average citations.

**Discussions and future directions**

The bibliometric and content analysis used in this study reveal the following intriguing results:

1. The literature in the domain of forensic accounting observed a sharp increase from 2015 to 2024, with contribution of more than 73% of the total studies published in the domain of forensic accounting.
2. The most significant authors in this domain are Akinbowale O. E. and Lawrence T. B. on the basis of total number of studies and citations respectively.
3. About 34% of the research in the field of forensic accounting is published in the top 10 journals.
4. Continents of Europe and Asia (28.40%) has published the 44.44% and 28.40% of the publications in the domain of forensic accounting which makes these two continents the major contributor to the literature in the domain of forensic accounting. Apart from these two continents Eastern Asia and Northern America regions have also published the majority of the articles in this domain of study.

**Conclusion**

The present research analysed the studies conducted in the domain of forensic accounting in order to identify trends and new directions in the domain. It is evident from the literature that the studies in this domain are found from 1991 but this particular domain get momentum from 2015 only. Most of the countries from the world are contributing to this domain but United States holds a first position in terms of total number of publications as well as in terms of total number of citations. 81 organisations from all over the world have contributed to this domain till 2024 and out of these most of the organisations belongs to the continents of Europe. All 227 articles published from 1991 to 2024 in the domain of forensic accounting got 2,528 citations till 2024 and around 42% of these citations belongs to top ten citied articles. It can be concluded that forensic accounting is the domain which is getting importance from academic as well as from research point of view but there is a lot which can be done in the area. The foremost need in this area is to provide the understanding of this domain through education for this purpose professional accounting bodies must focus on updating the curriculum through incorporating the forensic accounting. Apart from this it can be said that forensic accounting is an ever-evolving domain which requires continuous improvements in technology because of the increasing complexities of financial frauds. Although the current study reveals a potential topic that needs more investigation and provides significant insights on advances or trends in the field of forensic accounting, there are several gaps in the research. To start, this analysis is limited to just academic works that have been published in indexed journals. The non-indexed journals, other industry-related publications, and published thesis are not taken into account, which might lead to the omission of some important work or information. Second, the required data for the study is downloaded from Scopus database only which may result into exclusion of other important studies in the domain available in other databases such as Web of Science etc. Therefore, by tightening the aforementioned loose ends, the scope of future studies can be enhanced.

**Implications of the study**

The present study attempts to map the knowledge structure in the domain of forensic accounting which will help to understand the variety of research conducted in the domain. This study used bibliometric analysis to present the knowledge structure of the domain and present study have following implications:

1. The present contributed to the literature in the domain of forensic accounting by highlighting nearly every relevant aspect of studies conducting in the domain from 1991 to 2024.
2. Leading Journals, authors, organisations and countries in the field of forensic accounting are put in one location for future researchers to access.
3. This study serves as base for the researchers who wish to research in this area.

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