

The Expertise Skills of a Forensic Accountant

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ABSTRACT:

The forensic accountant has roles, knowledge and skills. The purpose of skills by forensic accountants is to investigate financial irregularities, uncover fraud, and provide expert analysis and testimony in legal proceedings. This paper aims to review necessary skills possessed by forensic accountants. There are top five essential traits and characteristics ranked the forensic accountants in the public sector which need to possess; analytical, ethical, detail oriented, confident and evaluative. All these findings are consistent with another study conducted by AICPA, USA which stated that forensic accountant in the private sector should be analytical, detail-oriented and ethical. In fact, as businesses and financial transactions become increasingly complex, the risk of fraud and financial misconduct also increases. A high demand of accounting profession skills globally to examine progressively the existence of frauds.

Keywords: Forensic Accountant, Skills of Forensic Accountant, Investigate Financial, Expertise Skills

I. INTRODUCTION

In many countries such as Australia, Canada, Ireland, South Africa and India, the growing of forensic accounting undergoes professional qualification standards such as diploma programmes, training, certificate courses and many others (Akkeren & Tarr, 2014; Gosselin, 2014). This baseline requirement is rendered by Chartered Accountants as the members of the professional accounting bodies. Seda and Kramer (2014) pointed out, forensic accounting courses are considered as upper-class electives for those who are engaged with this course. Conversely, although forensic accounting profession or industry is considered as highly skilled in analysing, however, in the USA, the practice is unregulated. Forensic accountants may hold multiple certifications (Huber, 2014; 2015).

This is due to the fact that they come from a variety of backgrounds (e.g., auditors, accountants, fraud investigators, loss prevention specialists, attorneys, educators, and criminologists) and are not always public accountants (Carnes & Gierlasinski, 2001). As a result,

stakeholders (e.g., educators, researchers, and practitioners) should address the establishment of forensic accountant qualifications and optimum curriculum content in order to bring standardization and broad acceptability of forensic accountants (Kumari Tiwari & Debnath, 2017). Strong leadership is required to promote forensic accounting to public as it still embryonic relative (Kramer et al., 2017). Establishment of quality for education is one of the ways to improve forensic accounting's infrastructure.

A number of articles had considerable focused on the demands of forensic accounting throughout the accounting curriculum (Groomer & Heinz, 1994; Rezaee & Burtin, 1997; Buckhoff & Schrader, 2000; Peterson & Reider, 2001; Rezaee, 2002; Rezaee et al., 2004; Seda et al., 2008; Prabowo, 2013; Kramer et al, 2017; Howieson, 2018). These facts as the forensic accountant continues to grow up today (Tysiac, 2012). In the earlier of the study, there are four universities which offered a separate forensic accounting course (Rezaee et al., 1996). The forensic accounting course is expected to improve the quality of forensic accounting investigators. Consistent with what was found in the past studies on forensic accountant education (Peterson & Reider, 1999; Buckhoff & Schrader, 2000), they have found that there are 13 universities offered a separate forensic accounting course. IDP (2019) has reported that 31 institutions offer higher education degree in forensic accounting. Table 2.4 shows the name of institution and country, most of the country of institutions which offer forensic accounting were United State of America. Master's degree was the most frequently programme which offer forensic accounting specialization. Only two higher institutions in Malaysia offers forensic accounting programme and none specifically mentioned Indonesian higher institution for forensic accounting programme.

II. LITERATURE REVIEW

The goals of forensic accountants and auditors are similar to traditional accountants and auditors. However, in term of the roles, knowledge and skills, they are different. For example, the investigation of forensic accountant covers for identifying of fraud, litigation services which is related with a variety of situations such as lost profits, valuation of divorce assets, business purchases and others. On the other hand, those all varieties of situations are different from Certified Public Accountant (CPA) investigations which are not responsible of fraud. Due to unique ability and job scope of forensic accountant to detect and identify the fraud compare to auditors, this study is targeted the forensic accountant as the participant in the survey.

Table 1 Differences Between Auditors and Forensic Accountants

	Error Identification	Error Prevention	Fraud Identification
Auditor	X	X	
Forensic Accountants			X

Source: Gray (2008)

As can be seen from Table 1 above, the traditional auditing is only focus on error identification and error prevention. It is a process of reviewing the entities, organizations and other works in determining if all their client's report have been followed the prescribed accounting policies, procedures and practices. Auditors review the effectiveness of the internal control of their clients by selecting sample transactions and not by not doing a complete review of all transactions. Error prevention can be created by an effective internal control system (Gray, 2008). As an auditor, the system of internal control must be evaluated. The degraded of probability determines a function of the reliability of internal control system.

The demand for forensic accounting is on rise (Prabowo, 2013). Despite its growing popularity, however it still needs to understand the basic concept of forensic accounting in nature and the role of a forensic accountant. This is evident in, among other things, the increasing number from different universities that offers forensic accounting courses at variety programme (Table 2). It starts from undergraduate and postgraduate level.

According to study that has been conducted by the Kramer et al. (2017) which collected data from view of practitioners and educators on three major areas of future demand in forensic accounting services. The finding indicates that some critical areas that needs to execute within the next five years, they are litigation support, expert witnessing and fraud examination. In consequence, providing forensic accounting education gains beyond benefiting society, however, students directly acquire the knowledge, enhance the competence compared to who have not acquired the professional forensic accounting education. For example, in public sector organization, more forensic accountants are needed to investigate for evidence of questionable and fraudulent financial activities, such as corruption practices. Thus, forensic accountant possesses different skills, techniques and ethical values from traditional accountant (Salleh & Ab Aziz, 2014).



Figure 1. Critical Area

Table 2. Higher Education Which Offer Forensic Accounting Programme

No	Institution	Country	Undergraduate	Postgraduate		The World Ranking
				Graduate Diploma	Master	
1.	Macquarie University	Australia	NA	Graduate Diploma of Forensic Accounting	NA	201
2.	University of South Wales	UK	Forensic Accounting BA (Hons)	NA	Forensic Audit and Accounting (MSc)	801
3.	University of Portsmouth	UK	NA	NA	Forensic Accounting (MSc)	401

No	Institution	Country	Undergraduate	Postgraduate		The World Ranking
				Graduate Diploma	Master	
					Forensic Accounting – Distance Learning (MSc)	
4.	Queensland University of Technology	Australia	NA	Graduate Certificate of Forensic Accounting	NA	201
5.	Sheffield Hallam University	UK	Forensic Accounting BA (Hons)		Forensic Accounting (MSc)	801
6.	University of Salford	UK	NA	Fraud and Risk Management (Forensic Accounting)	Fraud and Risk Management (Forensic Accounting)	601
7.	Northumbria University, Newcastle	UK	NA	NA	Forensic Accounting (MSc)	401
8.	De Montfort University	UK	NA	NA	Forensic Accounting (MSc)	601
9.	Suffolk University	USA	NA	NA	Forensic Accounting (MBA)	NA
10.	Asia Pacific University of Technology and Innovation	Malaysia	BA (hons) in Accounting and Finance with a specialism in Forensic Accounting	NA	Master of Accounting in Forensic Analysis	NA
11.	Algonquin College	Canada	NA	Graduate Certificate in Forensic Accounting and Fraud Investigations	NA	NA
12.	Southern New Hampshire University	USA	BS in Accounting – Forensic Accounting and Fraud Examination	Graduate Certificate in Forensic Accounting and Fraud Examination	Forensic Accounting (MBA) Forensic Accounting (MS)	NA
13.	State University of New York College at Old Westbury	USA	NA	NA	Forensic Accounting (MS)	NA

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No	Institution	Country	Undergraduate	Postgraduate		The World Ranking
				Graduate Diploma	Master	
14.	Universiti Teknologi MARA (UiTM)	Malaysia	NA	NA	Master in Forensic Accounting & Financial Criminology	1001
15.	University of Toronto	Canada	NA	NA	Master of Forensic Accounting (MFAcc)	21
16.	Seneca College	Canada	NA	Fraud Examination and Forensic Accounting (FEA)	NA	NA
17.	Northeastern University	USA	NA	Graduate Certificate in Forensic Accounting	NA	184
18.	University at Albany, State University of New York	USA	NA	NA	Forensic Accounting (MS)	401
19.	La Salle University	USA	NA	Graduate Certificate in Fraud and Forensic Accounting	NA	NA
20.	Golden Gate University	USA	NA	NA	Master of Science in Accounting (MSA) Forensic Accounting Concentration	NA
21.	Webster University	USA	NA	NA	MS in Forensic Accounting	NA
22.	New England College	USA	NA	NA	Master of Science in Accounting - Forensic Accounting (online)	NA
23.	Edinboro University of Pennsylvania	USA	BS - Forensic Accounting and Fraud Examination	NA	NA	NA
24.	Embry-Riddle Aeronautical University - Prescott	USA	BS - Forensic Accounting and Fraud Examination	NA	NA	NA

No	Institution	Country	Undergraduate	Postgraduate		The World Ranking
				Graduate Diploma	Master	
25.	Franklin University	USA	BS - Forensic Accounting	NA	NA	NA
26.	Canisius College	USA	NA	NA	MS in Forensic Accounting	NA
27.	Kaplan University	USA	BSA - Auditing and Forensic Accountancy	NA	NA	NA
28.	Ohio Northern University	USA	NA	NA	Master of Science in Accounting (MSA) Forensic Accounting	NA
29.	University of Scranton	USA	NA	Certified Forensic Accountant Certified in Financial Forensics Certified Forensic Accountant	NA	NA
30.	Texas Wesleyan University	USA	Forensic Accounting, B.Sc	NA	NA	NA
31.	University of Charleston	NA	NA	NA	Master of Forensic Accounting - MFAcc	NA

Source: Adapted from IDP (2019)



Figure 2. Universities forensic Accounting

The forensic accountant should be complied with ethical standard and technically competent (Howieson, 2018). According to Durkin and Ueltzen (2009), in general, forensic accountants should be familiar with professional responsibilities and practice management, laws, courts, and dispute resolution, planning and preparation, information gathering and preservation

(documents, interviews/interrogations, electronic data), discovery and reporting, experts, and testimony. Concurrently, classical scholars (Messmer 2004, Ramaswamy, 2005) asked the accountant respondents for what exactly skills and technical abilities required to perform the forensic accountant’s duties. A few years later, DeGabriele (2008) extended the study by surveying a random sample of 1,500 accounting academics, forensic accounting practitioners, and users of accounting services across the nation. The results of skills and technical abilities required to perform the forensic accountant’s duties were address based on nine relevant competencies which need to possess by forensic accountant (e.g. deductive analysis, critical thinking, unstructured problem solving, investigative flexibility, analytical proficiency, oral communication, written communication, specific legal knowledge and composure).

Another study proposed by American Institute of Certified Public Accountants (AICPA report, 2011) found that “CPA Core Skills” as the main element of forensic accounting. They may be a different set from a traditional accounting perspective which is stated in generally accepted accounting principles (GAAP) as follows education, training, and experience. In line with the purpose to set out more about the core skills of forensic accountant, a web-based survey is conducted to extent the research to find out how those skills will be effective into CPA practices. The results obtained from three groups of individuals including CPA (practitioners), attorney and academicians reveal that forensic accountant need to look beyond the big picture and use the analytical characteristics as a foremost trait and characteristics to possess.

III. DISCUSSION

As can be seen in Table 3, enhancing the communication skills, ability to simplify the complex and the ability to present opinions in a legal setting are critical to the effectiveness of the forensic accountants. Furthermore, Salleh and Ab Aziz (2014) point out that there are top five essential traits and characteristics ranked the forensic accountants in the public sector which need to possess; 1) Analytical 2) Ethical 3) Detail oriented 4) Confident 5) Evaluative. All these findings are consistent with another study conducted by AICPA, USA which stated that forensic accountant in the private sector should be analytical, detail-oriented and ethical.

Table 3. Core Skills

Source: American Institute of Certified Public Accountants (AICPA report, 2011)

Core Skills	Attorney	Rank	Academic	Rank	CPA	Rank
Effective oral communicator	61%	1	28%		43%	3
Simplify the information	57%	2	11%		30%	
Critical/strategic thinker	49%	3	62%	1	50%	1
Identify key issues	38%	4	30%		32%	
Auditing skills	37%	5	53%	2	31%	
Investigative ability	37%	5	45%	3	41%	4
Effective written communicator	21%		34%		43%	2
Investigative intuitiveness	24%		36%		39%	5
Synthesize results of discovery and analysis	37%		43%	4	36%	
Think like the wrongdoer	4%		38%	5	14%	

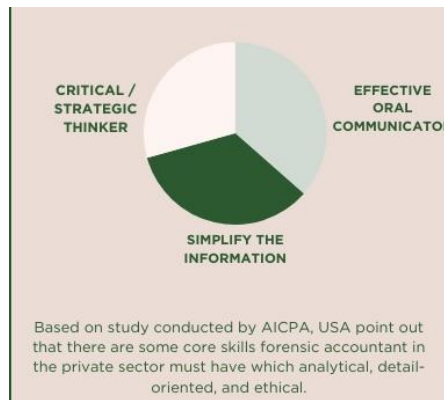


Figure 3. Critical Area

Moreover, American Institute of Certified Public Accountants (AICPA report, 2011) has revealed five ranked of enhance skills which represent a substantial portion of skills currently being requested by those engaging as forensic accountants (Table 4).

Table 4. Enhanced Skills

Enhanced skills	Attorney	Rank	Academic	Rank	CPA	Rank
Analyse and interpret financial statements and information	91%	1	64%	3	79%	1
Testifying	74%	2	30%		49%	4
Knowledge of relevant professional standards	70%	3	36%	5	38%	
Audit evidence	53%	4	34%		26%	
Fraud detection	53%	4	79%	1	56%	3
Aset tracing	35%	5	28%		36%	
Electronic discovery	19%		43%	4	18%	
General knowledge of rules of evidence and civil procedure	28%		43%	4	49%	5
Interviewing skills	13%		70%	2	63%	2

Source: American Institute of Certified Public Accountants (AICPA report, 2011)



Figure 3. Top five essential traits and characteristics ranked

As reported in Table 4, from all three different groups of respondents are having a different view on what the enhance skills need to possess by forensic accountant. For example, according to attorney and CPA they agreed "analyse and interpret financial statements and information" as the most important enhanced skill. The fact is consistent with the great

frequency of attorney in hiring of forensic accountant and may be reflect the current dominance of engagement in the specific forensic accountant skills. However, academics ranked the ability of fraud detection are the high ranking of enhanced skill. In nutshell, Table 2.6 shows the concept of skills enhancement that would be addressing by different respondents. Different group of individuals is being considered core skills and enhanced skills more frequently in the top five with many analytical aspects being considered. It has defined as analyse and interpret financial statements and information, testifying, interviewing skills, general knowledge of rules of evidence and civil procedure, knowledge of relevant professional standards, audit evidence, fraud detection and electronic discovery are set of enhanced skills which the most required among the practitioner, academic and attorney (Hegazy et al., 2017).

Moreover, AICPA (year) recognized, forensic accountant needs to be effective in fraud investigation and necessary supporting knowledge, especially investigation skills which possessed by CPAs. Besides that, the forensic accountant should be able to collect, analyse and evaluate evidential matter, interpreting and communicating findings in the courtroom, boardroom or other legal/administrative venue. Mahbub Karim et al (2015) postulated that forensic accountants have faced the challenging task area such as litigation support and also combining with interesting visible areas of accounting (e.g. auditing, tax, and management accounting). Table 5 provides a survey of expansion of forensic accounting services which were offered 12 services to their clients as reported by Hegazy et al (2017).

Table 5. Services Provided by Forensic Accountants (n = 56)

	Frequency	%
Expert Witness	54	96.4
Commercial Disputes	53	94.6
Valuations for Litigation Purposes	52	92.9
Professional Negligence	51	91.1
Matrimonial Investigations	49	87.5
Fraud Investigation	48	85.7
Tax Investigation	46	82.1
Personal Injury	45	80.4
Expert Determination	41	73.2
Insurance Claims	40	71.4
Criminal Defence	33	58.9
Digital Forensics	27	48.2

Source: Hegazy et al (2017)

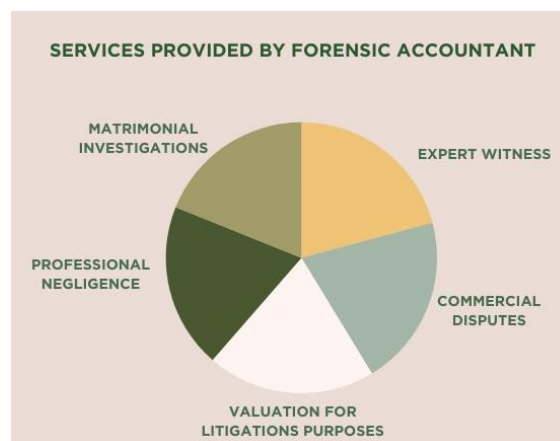


Figure 4. Services Provided by Forensic accountant

However, Fenton and Isaacs (2012) suggested that in order to analyse the financial considerations of lawsuits, the forensic accountant need to evaluate a misappropriation report and test as an expert witness. Those associated with forensic accounting are about how to be professional in the field of accounting and another non-visible accounting field to provide high-quality services. According to Houck (2006) there is a strategic niche for future practice development of forensic accounting by considering from a gap between those who demand of forensic accounting versus those who supply forensic accounting. For instance, those who practice forensic accounting such as educator is required to create incorporation with other's skill such as technology into the forensic accounting curricula. Big data analytics (Rezaee & Wang, 2019) are among two important technological tools need to be incorporated to fulfil the quality of forensic requirements in 21st century. The forensic auditors can closer inspection by pull up the certain word pattern in the financial report and email using artificial intelligence technology. It will improve the effectiveness of the forensic quality audit. Through technology accountant can conduct computer examination to detect the existence of cybercrimes. The results highlighted by Hegazy et al. (2017) on forensic accountant manpower that there had been an increase in the hiring of non-accountant profession working to serve as forensic accounting practitioners compared with two years ago as shown in Table 6.

Table 6. Professions Working in Forensic Accounting Departments

	Present		2 Years Ago	
	Mean No.	%	Mean No.	%
Number of people working in forensic accounting per firm	52.5		40.4	
Qualified accountants	42.8	81.5	35.1	86.9
Lawyers	1.2	2.3	1.0	2.5
IT specialists	3.7	7.1	2.0	5.0
Others	4.7	9.0	2.2	5.6

Source: Hegazy et al (2017)

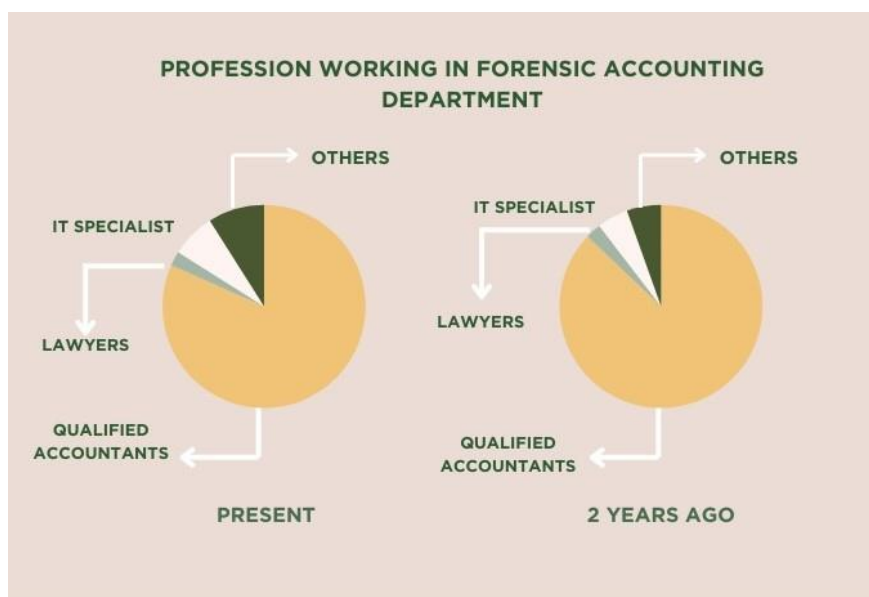


Figure 5. Profession Working In Forensic Accounting

As Cook and Clements (2009) postulated, accountant who takes a role as forensic accounting from another field or does not having accounting qualifications can sometimes do the task of

a forensic accounting's role which uses by accountants to overcome their tasks. Further, Williams (2006) reported that a large number of non-accountants have actively recruiting (e.g. lawyers, computer analysts, former police officers and private investigators) by accounting firms to develop independent and multi-disciplinary forensic units. It is not, therefore, surprising that in order to meet public demand, the term of 'forensic accounting' potentially changed into 'forensic services' as the fact that provider of forensic accounting services expand their offering to other professions that accountant is not equipped to enter. In addition, Crumbley (2009b) has predicted that the constraint of forensic accounting is not only subjected into GAAP as a guideline because forensic accounting is multi-disciplined field within other professions. This recognition means the absence of monopoly power control by any dominant group to exercise over forensic accounting. On the other hand, Sangster (1987) had anticipated this issue as a threat for professional accountant in developing multi-skilled forensic teams by minority members.

In addition, DiGabriele (2008) has noted that the diversity of component practitioners which is encountered in forensic accounting field (Van Akkeren et al., 2013). It may indicate a distinction between forensic accounting and other accounting subdisciplines. To provide value-added services, the forensic accounting profession increasingly requires a flexible and improvised approach to decision-making and problem-solving processes. In addition, Howieson (2018) argued that mostly, current literatures of forensic accounting still can be found in fuzzy discussion of its intellectual and moral virtues. With increased its explicitly recognition and explanation of phronesis (practical wisdom) by combining both the intellectual and moral virtues of forensic accounting, thus it would be helpful in promoting the flourishing of the forensic accounting profession. The reason is because to enhance forensic accountants' awareness of the necessity in combining intellectual and moral virtues to embark effectively forensic accounting practices. As it is anticipated by Howieson, (2018), the increasing demand for forensic accounting is giving new impetus for accounting profession in demonstrating a commitment in serving public interest. Digabriele (2008) found a consensus among academics and practitioners that forensic accountants should have experience and knowledge on legal process and the rules of evidence.

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