

# Divergence and convergence of salient stakeholders' perceptions toward forensic accounting education: importance, obstacles and pedagogies

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Salient  
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perceptions

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## Abstract

**Purpose** – This research study aims to identify barriers to incorporating forensic accounting into accounting curricula in Jordanian universities. The study examines the differences in perspectives among various accounting education stakeholders, including students, educators and accounting and auditing employees/managers, on forensic accounting education.

**Design/methodology/approach** – The research methodology is quantitative and involves administering a survey questionnaire. The data obtained are analyzed using techniques including *t*-test analysis, one-way ANOVA and post-hoc.

**Findings** – The study reveals that educators have a more favorable view toward incorporating forensic accounting into university accounting curricula in Jordan, while accountants and auditors (employees/managers) are more strongly convinced of its importance. Furthermore, the biggest challenge to integrating forensic accounting, as perceived by stakeholders, is the lack of related job opportunities.

**Practical implications** – The study significantly contributes to accounting education research by providing valuable information on barriers to incorporating forensic accounting into the accounting curricula of Jordanian educational institutions from the perspective of various stakeholders. Therefore, this study may assist educators in overcoming obstacles in offering forensic accounting education.

**Originality/value** – The study carries important implications for the inclusion of forensic accounting in the accounting curricula of Jordanian educational institutions. By comprehending the different viewpoints of various stakeholders, educators and policymakers can address recognized challenges and strive for the effective integration of forensic accounting in accounting curricula. As a result, accounting students will receive a more comprehensive education, and graduates will be better equipped for successful careers in the field.

**Keywords** Forensic accounting, Education, Stakeholders, Curricula, Obstacles, Pedagogies

**Paper type** Research paper

## 1. Introduction

Education plays a pivotal role in modern life (Akour *et al.*, 2023). To keep abreast of the dynamic global landscape, a continuously evolving curriculum is imperative (Kramer *et al.*, 2017; Rezaee *et al.*, 2018), especially in the field of accounting, where new information and



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technologies are constantly emerging (Di Vaio *et al.*, 2023). Sequential curriculum updates empower students with the latest knowledge and skills, enabling them to succeed in their future careers (Carvalho and Almeida, 2022).

In recent years, forensic accounting has become integral to the curricula of Jordanian universities (Alshurafat *et al.*, 2021b; Clavería Navarrete and Carrasco Gallego, 2023; Kresse, 2008; Pearson and Singleton, 2008; Ramamoorti, 2008; Yang and Lee, 2020). It is a crucial area that benefits accounting students in their potential job orientation (Kramer *et al.*, 2017). This study, employing stakeholder theory, investigates stakeholders' perspectives on integrating forensic accounting into Jordanian university accounting curricula, the obstacles to its integration and the necessary teaching tools for successful forensic accounting education.

In the Jordanian context, as well as in many other developing nations, studying accounting education necessitates a broader examination encompassing the social, economic, political and cultural environment (Alhusban *et al.*, 2020). Forensic accounting extends beyond technicalities, shaping and being shaped by the wider society (Alshurafat, 2022; Alshurafat *et al.*, 2022; Ismail *et al.*, 2022). By considering the broader context in which accounting operates, students are better equipped to understand the obstacles and potentials they encounter in their careers (Alsharari, 2017). Moreover, it provides a more comprehensive understanding of accounting and its impact on society, which is critical for developing effective policies and practices in the field (Alsharari, 2017).

Incorporating forensic accounting into the accounting curricula of Jordanian educational institutions is important for several reasons (Al Shbeil *et al.*, 2023; Alhusban *et al.*, 2020; Ismail *et al.*, 2022). It helps address the rising incidence of financial fraud, aligns with job market demands and provides students with a well-rounded education (Kaur *et al.*, 2023). By incorporating forensic accounting, universities prepare students to detect and prevent fraud, enhance their employability and foster critical thinking and ethical awareness (Botes and Saadeh, 2018; Howieson, 2018).

According to Akour *et al.* (2023), the process of education is constantly evolving and requires continuous improvement and adaptation. In the context of accounting teaching and learning in Jordanian universities, it is essential to incorporate an understanding of the social, economic, cultural and political dimensions of the environment into the curriculum. This comprehensive education prepares students for their future careers, as noted by Morshed (2022) and Saleh *et al.* (2023). The inclusion of forensic accounting within university accounting curricula is also vital for ensuring the accuracy of financial statements and meeting the demands of modern business environments. This integration equips students with the necessary skills to address fraudulent activities and errors, ultimately preparing them for the competitive labor market, as highlighted by Alshurafat *et al.* (2022), Al Shbeil *et al.* (2023) and Alkhalailah *et al.* (2023). The theoretical and practical knowledge gained through this integration helps students contribute effectively to financial integrity in their future roles, as Olewi (2023) and Dave and Patel (2023) point out. The objective of this research study is to investigate salient stakeholders' divergent and convergent perceptions, including educators, practitioners and students, toward forensic accounting education. The study seeks to highlight the importance of forensic accounting education, the obstacles encountered in its delivery and the pedagogical approaches employed to impart relevant knowledge and skills.

The problem of this study revolves around the perceptions of stakeholders involved in forensic accounting education. Specifically, it seeks to answer the following related questions. (1) What are the divergent and convergent perceptions of key stakeholders, namely educators, practitioners and students, toward the significance of forensic accounting education? (2) How do existing obstacles to the integration of forensic accounting education differ across stakeholder groups? (3) To what extent do pedagogical

approaches align with the expectations and needs of educators, practitioners and students? The survey research design has been adopted in this research, through an electronic questionnaire consisting of a set of questions and using statistical methods including *t*-test, one-way ANOVA and post-hoc tests, to reach useful results that help identify differences and overcome obstacles.

This research holds significance in three key aspects. Firstly, it plays a crucial role in advancing the accounting curricula within Jordanian universities by incorporating a new and increasingly relevant subject - forensic accounting. This not only broadens the knowledge and skills of students but also helps prepare them for the ever-evolving accounting profession. Additionally, this study offers valuable insights into the difficulties and hindrances of incorporating forensic accounting education into accounting curricula in Jordan. Through the identification of these obstacles, the study establishes a basis for future efforts to overcome them and encourage wider acceptance of forensic accounting education. Moreover, this research makes a significant contribution to the accounting education field by recognizing effective teaching tools for forensic accounting. This is crucial in improving the quality of teaching and learning to enable students to acquire the required knowledge and skills to excel in the field. By providing practical and feasible recommendations, this study can assist educators and institutions in more successfully integrating forensic accounting into their curricula, which can have a lasting influence on the quality of accounting education in Jordan.

The remaining sections of this research study are ordered as follows. The second section discusses the literature on forensic accounting, the third section describes the theory and development of hypotheses, the fourth section outlines the methodology of the study, the fifth section presents the results and discussion and the final section concludes the overall study.

## 2. Literature review

### 2.1 Curricula structure and teaching tools used in forensic accounting education

Forensic accounting subjects are offered by many universities worldwide to equip students with the required skills and knowledge in fraud practices and litigation support, as indicated by [Ebaid \(2022\)](#). While these courses have distinct curriculum formulation and teaching tools, they collectively encounter a common challenge of meeting the profession's demands. Forensic accounting, described as a problem-solving tool by [Prabowo \(2021\)](#), requires adaption to changes and developments in practice. Investigation of fraud, litigation, valuation of businesses and information technology (IT) forensic accounting are among the topics covered in most forensic accounting courses, as noted by [Abdul-Baki \(2021\)](#), [Elder and Yebba \(2017\)](#), [Honigsberg \(2020\)](#), [Jalilvand and Kostolansky \(2016\)](#), [Odia and Akpata \(2021\)](#) and [Rezaee and Wang \(2019\)](#).

Universities worldwide adopt different approaches to integrating forensic accounting, ranging from offering standalone courses to comprehensive programs of study, according to [Alshurafat et al. \(2019\)](#), [Brickner et al. \(2010\)](#), [Curtis \(2008\)](#), [Fleming et al. \(2008\)](#), [Heitger and Heitger \(2008\)](#), [Kresse \(2008\)](#), [Pearson and Singleton \(2008\)](#), [Ramamoorti \(2008\)](#) and [Rezaee and Wang \(2019\)](#). However, variations in the preferences of educators and practitioners regarding preferred teaching techniques have been documented, as noted by [Kramer et al. \(2017\)](#). Forensic accounting practitioners predominantly favor experiential learning as pedagogy for teaching and learning forensic accounting topics ([Alshurafat et al., 2020](#)). Meanwhile, forensic accounting teachers emphasize their key role in providing students with the most important theoretical and practical aspects of forensic accounting ([Alshurafat et al., 2020](#)). Educators also emphasize that cumulative experience is achieved through collaboration with forensic accounting practitioners ([Alshurafat et al., 2020](#)). As a result, it

is recommended that forensic accounting teachers engage students with experimental learning methods (Alhusban *et al.*, 2020; Alshurafat *et al.*, 2020; Birt *et al.*, 2023). Al-Hadrami and Hidayat (2015) propose the hiring of qualified teaching staff with expertise in forensic accounting, a suggestion supported by Dave and Patel (2023), who advocate for experts being responsible for teaching forensic accounting to students.

### *2.2 Challenges in integrating forensic accounting education into Jordan's accounting curricula*

Experts in the field acknowledge a rising demand for services related to forensic accounting. They propose that offering distinct courses in forensic accounting at both postgraduate and bachelor's levels would be beneficial (Akour *et al.*, 2023; Al-Hazaima *et al.*, 2021; Alshurafat *et al.*, 2022; Clavería Navarrete and Carrasco Gallego, 2023; Honigsberg, 2020; Ismail *et al.*, 2022). According to Rezaee *et al.* (2004a), forensic accounting education brings benefits to students, educators and practitioners. Stakeholders unanimously agree on the importance of integrating forensic accounting into accounting curricula (Alshurafat *et al.*, 2019; Brickner *et al.*, 2010; Carpenter *et al.*, 2011; Kramer *et al.*, 2017). However, stakeholders differ in their perspectives on how it should be taught and what content is deemed appropriate for teaching (Kramer *et al.*, 2017). Despite this, the existing accounting curriculum is found to be inadequate in addressing the calls for forensic accounting practices and education, leaving a gap between education and practice (Odia and Akpata, 2021; Yang and Lee, 2020).

The main challenges hindering the inclusion of forensic accounting within accounting curricula include a lack of financial and educational resources, administrative support and interested students and academic staff (Alshurafat *et al.*, 2021a, b; Fleming *et al.*, 2008; Rezaee *et al.*, 2004a). The absence of educational materials and financial support stands out as the most significant obstacle, as highlighted by Sofianti *et al.* (2014), a view supported by other researchers such as Fleming *et al.* (2008) and Sofianti *et al.* (2014, p. 288). Al-Hadrami and Hidayat (2015) identify faculty and curricula as the main obstacles preventing Bahraini universities from offering courses in forensic accounting. Elzain (2019) discovers that university management is unconvinced of the importance of incorporating forensic accounting into accounting curricula. Alshurafat *et al.* (2021a, b) note that a weakness in forensic accounting education lies in the disagreement on how to teach various forensic accounting topics in a single course.

Ebaid (2022) reveals that forensic accounting is not adequately integrated into accounting education in Saudi universities, despite the growing demand for it as a profession. Students express their preference for a comprehensive approach that includes a dedicated course covering all aspects of forensic accounting within the curricula. There is a pressing need to expand forensic accounting topics to equip students with the necessary skills for post-graduation employment in this field.

### **3. Theory and hypotheses development**

The salient stakeholder theory, initially proposed by Mitchell *et al.* in 1997, highlights the importance and priority of various stakeholders in decision-making processes. This theory recognizes that stakeholders possess different levels of power, legitimacy and urgency and suggests that business objectives should strive to maximize value for all stakeholders, as suggested by Bui *et al.* in 2017. Stakeholders play a direct role in decision-making and can influence company policy development. The theory posits that a company's primary objective is to acquire the most value possible for its stakeholders. The theory considers a company as essentially a group of stakeholders, and the organization's overall purpose is to

manage their interests, needs and perspectives effectively, as noted by Al-Hazaima *et al.* in 2021, Bui *et al.* in 2017 and Ontita and Kinyua in 2020.

The salient stakeholder theory claims that the actual success of an educational process depends on satisfying all educational stakeholders, not solely students, as argued by Ramaswamy in 1992. The theory defines stakeholders as any group or individual influenced by or influencing an organization's behavior, operations, performance and the accomplishment of its strategic objectives, as remarked by Brugha and Varvasovszky in 2000. Moreover, the salient stakeholder theory advocates for a practical, efficient, effective and ethical way of managing educational processes in a highly complex, dynamic and ambiguous environment, as observed by Ontita and Kinyua in 2020 and Stone *et al.* in 2013.

In the context of this research, the salient stakeholder theory is applied to analyze the probable impact of incorporating forensic accounting into the accounting curricula within Jordanian universities. This integration, as believed, will affect stakeholders, particularly, students, educators and accounting practitioners.

The adoption of salient stakeholder theory provides a valuable framework for understanding the perspectives and priorities of each stakeholder group. This, in turn, helps generate hypotheses about the attitudes of different stakeholder groups toward forensic accounting education (Al-Hazaima *et al.*, 2021; Bui *et al.*, 2017). The study formulates the following hypotheses accordingly.

- H1. Significant differences exist in the perceptions of stakeholders toward the importance of integrating forensic accounting into the accounting curricula in Jordan.
- H2. Significant differences exist in the perceptions of stakeholders toward the obstacles to incorporating forensic accounting into the accounting curricula in Jordan.
- H3. Significant differences exist in the perceptions of stakeholders toward the teaching tools adopted in forensic accounting education.

The stakeholders in this research are identified as students, educators and accounting and auditing employees/managers. Through the examination of the first and second hypotheses, differences in their views on the significance of incorporating forensic accounting into the accounting curricula and the obstacles they may encounter are explored. The third hypothesis aims to test differences in stakeholders' views on forensic accounting pedagogies.

## 4. Research methods

### 4.1 Method and sample

A questionnaire survey was utilized to collect data for statistical analysis. This method was deemed suitable as it facilitated the gathering of opinions, attitudes and concerns from diverse individuals at a micro level on a specific topic (Creswell and Creswell, 2017). The sample consisted of 235 stakeholders in Jordan with an interest in forensic accounting, including 132 accounting students, 40 accounting academics and 63 accounting and auditing employees/managers.

As shown in Appendix, the questionnaire consisted of four sections, each addressing a different aspect of the topic, as follows. The first part covers respondent demographics. The second part explores the significance of incorporating forensic accounting into accounting curricula in Jordan. The third part addresses the challenges faced in incorporating forensic accounting into accounting curricula in Jordan. The last part is related to the instructional approaches utilized in teaching forensic accounting. The survey was developed based on studies including Al-Hazaima *et al.* (2021), Al-Hadrami and Hidayat (2015) and Alshurafat *et al.* (2022), Kramer *et al.* (2017) and Rezaee *et al.* (2004b).

4.2 Analysis technique

A five-point Likert scale was employed in this questionnaire. The data were analyzed using IBM SPSS Statistics v.26 software, applying *T*-test, one-way ANOVA and post-hoc tests for statistical analysis. According to Al-Hazaima *et al.* (2021), the *t*-test is utilized to investigate whether two groups in a sample differ statistically (e.g. male/female), while ANOVA is used to examine whether more than two groups differ statistically. A post-hoc test is adopted to explore specific group differences. The groups under investigation in this study are accounting students, educators and accountants and auditors employees/managers.

5. Results and discussion

The majority of respondents agreed on the significance of incorporating forensic accounting into accounting curricula in Jordanian universities. Approximately, 57.5% of participants rated it as “important” to “very important”, while only 26.4% remained “neutral”. However, perspectives varied based on gender and occupation. Gender was utilized to explore significant differences between the perceptions of males and females, while occupation categorized participants according to their stakeholder group. The results reveal that 52% of respondents were male, while 48% were female. *T*-test analysis indicated no significant differences in the means of responses between males and females for all parts of the questionnaire survey. This lack of disparity can be attributed to the similar cultural background shared by both genders in Jordan. With a unified education system and comparable job opportunities, males and females learn and work together without discrimination. Consequently, the similarity in their life experiences and culture leads them to share a similar perception of general social phenomena. Table 1 presents the results of the *t*-test analysis.

5.1 The importance of forensic accounting education integration into the accounting curricula in Jordan

The analysis of one-way ANOVA confirmed notable variations in the means of responses given in the second part of the questionnaire, depending on their occupation. Table 2 shows related results, while Table 3 displays the areas where these differences occur among the stakeholders. These variations determine the suitability of comparing two groups of stakeholders.

Table 2 shows the results of one-way ANOVA analysis for the means of “The importance of forensic accounting education integration into the accounting curricula in Jordan” (part 2) by the occupation variable.

The data obtained indicates that the occupation variable had a statistically significant impact on the responses provided by the respondents ( $F = 3.878$ ,  $Sig = 0.022$  in Table 2). This confirms the first hypothesis of the study, suggesting significant differences in the perceptions of stakeholders regarding the integration of forensic accounting education into accounting

Part no.	Gender	N	Mean	SD	T	p-value
Part 2	Male	122	3.7459	1.22347	1.200	0.231
	Female	113	3.5575	1.17972		
Part 3	Male	122	3.1230	0.69921	0.192	0.848
	Female	113	3.1062	0.63193		
Part 4	Male	122	4.0328	0.78134	-0.026	0.979
	Female	113	4.0354	0.73106		

Table 1.  
T-test analysis

Source(s): Authors

curricula in Jordan. Table 3 presents the findings of the post-hoc analysis conducted on the means of "The importance of forensic accounting education integration into the accounting curricula in Jordan" (Part 2) based on the participant's occupation. Previous research studies have confirmed similar results such as those conducted by Akinbowale *et al.* (2021), Ebaid (2022), Prabowo (2021), Rezaee and Wang (2022) and Van Akkeren and Tarr (2021).

Considering the results ( $M = 4.1250$  for educators compared to  $M = 3.6190$  for accounting and auditing managers and  $M = 3.5303$  for students), it appears that educators in Jordan were the most supportive of incorporating forensic accounting into the accounting curricula, compared to other respondent groups. Additionally, the results ( $M = 3.6190$  compared to  $M = 3.5303$ ) suggest that accounting and auditing employees/managers were more convinced of the importance of incorporating forensic accounting into the accounting curricula than students.

### 5.2 The obstacles to integrating forensic accounting education into the accounting curricula in Jordan

Table 4 presents the results of a one-way ANOVA analysis for the means of "The obstacles to integrating forensic accounting education into the accounting curricula in Jordan" (part 3) by occupation variable.

The research findings indicate notable variations between stakeholders based on their occupation ( $F = 5.715$ ,  $Sig = 0.004$ ). This confirms the second hypothesis of the study, stating that stakeholders have different perceptions regarding the challenges of incorporating forensic accounting education into the accounting curricula in Jordan. Additionally, these

Occupation	N	Mean	SD	F	Sig
Student	132	3.5303	1.25058	3.878	0.022
Educators	40	4.1250	0.99195		
Accounting and auditing employees/managers	63	3.6190	1.16990		

Source(s): Authors

**Table 2.**  
One-way ANOVA  
analysis - importance

Occupation (part 2)	Mean	Students	Educators	Accounting and auditing employees/managers
Students	3.5303		0.59470*	0.08874
Educators	4.1250			0.50595*
Accounting and auditing employees/managers	3.6190			

Note(s): \*denotes significance at 5% ( $\alpha \leq 0.05$ )

Source(s): Authors

**Table 3.**  
Results of the post-hoc  
analysis

Occupation	N	Mean	SD	F	Sig
Students	132	3.0455	0.67523	5.715	0.004
Educators	40	2.9750	0.69752		
Accounting and auditing employees/managers	63	3.3492	0.57245		

Source(s): Authors

**Table 4.**  
One-way ANOVA  
analysis - obstacles

results align with previous research in the field, such as [Ebaid \(2022\)](#), [Prabowo \(2021\)](#) and [Rezaee and Wang \(2022\)](#).

[Table 5](#) displays the outcomes of the post-hoc analysis for the averages of “The obstacles to integrating forensic accounting education into the accounting curricula in Jordan.”

Results ( $M = 3.3492$  for accounting and auditing managers) from [Table 5](#) indicate that accounting and auditing employees/managers expressed a stronger consensus regarding the impediments to integrating forensic accounting into the accounting curricula in Jordan. In contrast, the opinions of students and teachers exhibited a certain degree of similarity ( $M = 3.0455$  and  $M = 2.9750$ ).

Additionally, [Table 5](#) reveals significant differences in views between students ( $M = 3.0455$ ) and accounting and auditing employees/managers, favoring the latter ( $M = 3.3492$ ). There were also differences in views between educators ( $M = 2.9750$ ) and accounting and auditing employees/managers ( $M = 3.3492$ ) with the difference in favor of the latter.

More broadly, forensic accounting stakeholders identified the absence of job opportunities as the most important impediment to integrating forensic accounting, with 49% in the “strongly agreed-agreed” category and 33.6% expressing a “neutral” stance. Respondents unanimously agreed that there was a lack of faculty qualified to teach forensic accounting topics, with 42.9% in the “strongly agreed” category and 34.9% “neutral”. Significant proportions also agreed that there was a lack of administrative interest and support, with 42.1% in the “strongly agreed” and 42.6% in the “neutral” category. Other obstacles varied in the “strongly agreed” category of 34%–39% and the “neutral” category of 26%–41%. The least agreed ratio was 8.1% for the “strongly agreed-agreed” category, indicating that some stakeholders stated that forensic accounting was not significantly important to be included in the curriculum. This underscores the importance of forensic accounting from the perspectives of stakeholders and demonstrates their desire to incorporate it into the accounting curricula within Jordanian universities in various ways.

### 5.3 Teaching tools used in forensic accounting education

[Table 6](#) shows the results of a one-way ANOVA analysis for the means of “The teaching tools used in forensic accounting education” (part 4) by occupation variable.

Occupation (part 3)	Mean	Students	Educators	Accounting and auditing employee/manager
Students	3.0455		0.07045	0.30375*
Educators	2.9750			0.37421*
Accounting and auditing employees/managers	3.3492			

**Note(s):** \*denotes significance at 5% ( $\alpha \leq 0.05$ )  
**Source(s):** Authors

**Table 5.**  
Results of post-hoc analysis

Occupation	N	Mean	SD	F	Sig
Students	132	4.0227	0.77623	0.366	0.694
Educators	40	4.1250	0.68641		
Accounting and auditing employees/managers	63	4.0000	0.76200		

**Source(s):** Authors

**Table 6.**  
One-way ANOVA analysis – teaching tools

Table 6 shows that there were no significant differences between stakeholders due to their profession ( $F = 0.366$ ,  $Sig = 0.694$ ). This contradicts the third hypothesis of this research, which states that there are significant differences in stakeholders' perceptions of the teaching tools adopted in forensic accounting education. Consequently, the hypothesis is rejected. These results suggest that all teaching tools are important, and diversification in study methods holds significance. Furthermore, the findings reflect a consensus among stakeholders regarding the importance of teaching tools in forensic accounting. They underscore the overall significance of these tools in strengthening teaching and learning approaches, employing various techniques to enhance experiences and aiding students in understanding and obtaining reliable and confirmed information. These results align with previous other studies in the field, including (Alshurafat, 2022; Ebaid, 2022; Prabowo, 2021; Rezaee *et al.*, 2004a, b; Rezaee and Wang, 2022).

As previously reported, there was substantial consensus among stakeholders' responses, leading to the rejection of the third hypothesis. However, this consensus underscored the significance of all teaching tools without exception. The stakeholders' collective viewpoint on the importance of teaching tools in forensic accounting education can be illustrated, with approximately 77% expressing that the use of all teaching tools in forensic accounting is "important - very important" while 22% provided "neutral" responses. Breaking down the stakeholder answers, around 67% considered textbooks as an "important - very important" category, with 23.4% expressing a "neutral" stance. As for experimental learning, it received 77% in the "important - very important" category while 21% remained "neutral". Research projects received 67% in the "important - very important" category, with 23% providing "neutral" responses. Videos achieved 60% in the "important - very important" category and 30% fell into the "neutral" category. Cases received 79.1% in the "important - very important" category, with 19% providing "neutral" responses. Notably, guest speakers had the highest agreement on importance with 80% in the "important-very important" category and 18.3% expressing a "neutral" stance. Finally, for field trips "important - very important" garnered 71%, with 23% falling into the "neutral" category.

## 6. Conclusion

This study aimed to assess the current state of forensic accounting education and the obstacles associated with its integration into Jordan's accounting curricula by distributing an electronic questionnaire to 235 relevant stakeholders. The findings highlighted the perceptions of various accounting education stakeholders, including students, educators and accounting and auditing employees or managers, toward forensic accounting education.

It is important to incorporate forensic accounting into the accounting curriculum of Jordanian universities. As the country continuously strives to keep pace with the latest developments in the field, it is essential to provide students with a top-notch education. This study emphasizes the urgent need for the inclusion of forensic accounting education to ensure that students remain relevant and equipped for the evolving landscape. The findings hold significant potential for enhancing the quality of accounting education in Jordan and for equipping students with the skills and knowledge needed for successful careers.

To enhance the competitiveness of graduates in the job market and promote ethical business practices, Jordanian universities should seriously consider integrating forensic accounting into their accounting curriculum. Policymakers should take measures to mandate the integration of forensic accounting into the curriculum, and institutions should regularly assess and update their course offerings. This will ensure that students receive a comprehensive accounting education that adequately prepares them to tackle real-world challenges and achieve long-term career success. The importance of forensic accounting education is further underscored by its alignment with industry demands and

its ability to equip educators with the necessary tools for forensic investigations and fraud detection.

This study provides valuable insights into the status quo of forensic accounting education in Jordan and the perspectives of students, educators and accounting and auditing professionals. This information can serve as a valuable resource for universities, educators and policymakers to gain a deeper understanding of the barriers to integrating forensic accounting into accounting curricula. Furthermore, it emphasizes the need for such integration in Jordanian universities, with the potential to significantly enhance the quality of accounting education in the country, thereby equipping future leaders (current students) with the necessary skills and knowledge required to succeed in their careers. The findings contribute significantly to the field of accounting education research and can serve as a reference for educators, policymakers and institutions seeking to improve accounting education in the country.

This study has some limitations. Firstly, the study is based on data collected from a questionnaire, which may be subject to response biases. Additionally, the sample may not be entirely representative of the entire population of stakeholders in Jordan. Future research efforts could address these limitations by employing a broader sample, incorporating qualitative research methods to delve deeper into stakeholders' perspectives and considering longitudinal studies to investigate the long-term impact of integrating forensic accounting into the curricula.

In conclusion, this study carries important implications and contributions to the field of forensic accounting education in Jordan. The results provide valuable insights into the current state of the subject, highlight the imperative need for its inclusion in accounting curricula and contribute positively to the landscape of accounting education research.

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**Appendix**  
**Forensic accounting questionnaire**

Forensic accounting is defined as the practice of rigorous data collection and analysis in the areas of litigation support consulting, expert testimony and fraud examination. Please answer the questions in each part of this questionnaire. Thanks for your cooperation.

***Part 1: Demographic of Respondents.***

1. Please tick the box that describes you:
  - Male.
  - Female.
2. What is your occupation:
  - Accounting and auditing employee/manager.
  - Academic.
  - Student.
3. Work Experience:
  - No Work Experience.
  - Fewer than 5 years.
  - 5 to 10 years.
  - 10 to 15 years.
  - More than 15 years.

**Part 2: The importance of forensic accounting education integration into the accounting curricula in Jordan.**

- Please tick the appropriate box.

<b>To what degree do you think that integrating forensic accounting into the accounting curricula is important?</b>	
	Absolutely unimportant.
	Unimportant.
	Neutral.
	Important.
	Very important.

**Part 3: The obstacles to integrating forensic accounting into the accounting curricula.**

- Please tick the appropriate box.

<b>Perceived obstacles in the integration of forensic accounting education</b>	<b>Strongly disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
Limited room for additional courses in the accounting curriculum.					
No qualified faculty to teach the topics.					
It is not of significant importance to be included in the curriculum.					
Lack of administrative support.					
Scarcity of instructional materials.					
Absence of job opportunities.					
No student interest.					
Lack of financial resources.					

**Part 4: The teaching tools used in forensic accounting education.**

- Please tick the appropriate box.

<b>Teaching tools used to teach forensic accounting, depending on the importance of each of them.</b>	<b>Absolutely unimportant</b>	<b>Unimportant</b>	<b>Neutral</b>	<b>Important</b>	<b>Very important</b>
Textbooks					
Experiential learning					
Research projects					
Videos					
Cases					
Guest speakers					
Field trips					