# Investigating the Role of Traditional and Forensic Accounting Skills for Effectiveness of Financial Audit

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**Abstract.** This research examines how external variables effect the relationship between forensic auditing skill and financial auditing quality. Financial audit effectiveness determines audit quality and credibility. The independent variable is forensic auditing skills and expertise. Factors help financial auditing and forensic auditing work together. Establishing the theoretical framework and identifying important constructs requires a comprehensive literature review. Empirical data comes from surveys and in-depth interviews with a variety of forensic accountants and lawyers. Correlation and regression are used to validate and analyze the alleged links. This study may impact forensic accounting theory and practice. Forensic auditing skills should improve financial audit efficiency. Financial audits are more efficient when collaborative work environments, information sharing, and forensic auditing methods are used. This research may effect several parties. Forensic auditing skill growth and improvement for Chartered Accountants and lawyers will be highlighted by the outcomes. The results will assist professionals identify areas for forensic accounting training and instruction. The study also emphasizes the need for inclusive workplaces where workers from varied backgrounds may collaborate. This research has wider implications for financial governance and fraud prevention lawmakers and organizations. Understanding the role of contributing elements may help create financial audit regulations that encourage transparency, accountability, and collaboration. This study illuminates how forensic auditing experience influences financial audit quality, adding to the growing body of forensic accounting knowledge. The study affects professionals, shapes laws, and improves financial audit processes to ensure data correctness..

**Keywords:** Forensic Accounting Skills, Traditional Accounting Skills, Forensic Audit, Financial Governance.

## 1 Introduction

The global stability and integrity of financial systems are seriously threatened by financial fraud [1]. The increased prevalence of complex fraud methods calls for more stringent safeguards to be put in place. Forensic accounting is one such instrument that has become more important in the fight against financial crime. Integrating accounting, auditing, and investigative abilities, forensic accountants look for signs of wrongdoing


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in the financial system, follow the money as it changes hands, and compile evidence for use in court [10]. Not only do the abilities of individual forensic accountants matter when fighting financial fraud, but so do the systems set up to back them up. So, it's important to take a closer look at the methods used in forensic audits and the factors determining the level of expertise required by forensic accountants [27]. This study intends to investigate these influencing factors and how they affect the connection between forensic auditing expertise needs and the efficiency of underlying systems [5]. The effectiveness of forensic accounting methods and the fight against financial crimes may be improved by policymakers, regulators, and practitioners gaining a deeper knowledge of the interaction between contributing factors, skills need, and processes in forensic audit. In addition, the findings of this study will shed light on the changing dynamics of financial fraud and the correspondingly adaptable abilities required to combat it [4]. In order to achieve the goals of this study, we will undertake a thorough literature analysis that draws from scholarly articles, company reports, and applicable case studies [13, 14, 16–18, 25, 26]. Technologies, legal and regulatory frameworks, corporate culture, and the changing form of financial crimes are just a few of the factors that will be examined and shown to have significantly impacted the need for forensic accountants to have certain skill sets. The methods used in forensic audits, like as data analytics, internal controls, whistleblower programs, and law enforcement collaboration, will also be investigated [3].

It will illuminate the precise dynamics that affect the efficacy of mechanisms used in forensic audits and the skill needs of forensic accountants. Policymakers, regulators, and practitioners may use this information to drive evidence-based solutions and improve the effectiveness of forensic accounting. To close the knowledge gap and further the area of forensic audit, it is essential to study the role of contributing factors in skills required and the efficacy of mechanisms [6, 21, 22]. It will aid in the battle against financial fraud by shedding light on the changing nature of these crimes and the need for adaptable countermeasures.

## 2 Literature Review

While concepts like "ethical" and "sustainable" administration have gained traction in the business world, the prevalence of accounting fraud continues to have a devastating effect on companies of all sizes and in every sector [2]. For example, the Enron Corporation, once one of the seven largest natural gas trading companies in the United-States, filed for bankruptcy in 2007 after engaging in accounting malpractice, which included the intentional manipulation of financial records to present favorable corporate performance. Simply put, accounting fraud is a kind of extremely unethical management that may severely impact a company's long-term viability and the interests of its stakeholders [12]. Integrity in the accounting profession is linked to long-term viability for businesses, and public access to financial data is now expected of all significant corporations [19]. Multiple incidents continue to be recorded due to inadequate corporate governance, management, and sustainable accounting, but this does not stop management teams from being motivated to fabricate records [24]. Given that the financial reporting of businesses may be used to improve their long-term economic, social, and environmental viability, our research has some tenuous connections to the field of sustainable accounting [15].

The study's results show that connectors play a crucial role in fraudulent and corrupt circular economies. These go-betweens encourage and control teams, help employees and employers deal with issues, and circumvent security measures. Connector function analysis adds to the literature on fraud schemes in circular economies and provides valuable insight into the state of society's financial health in the next decades. [20].

This investigation of the current state of accounting fraud studies made use of text mining and network analysis methods. “Fraud detection techniques”, executive compensation, audit risk assessments, forensic accounting, corporate governance, and top management topics are only some of the six core study areas that emerged from the analysis of keywords and authors. Carpenter, Jones, Brazel, Zimbelman, Cohen, Cumming, Carcello, Kaplan, and Lennox stand out as some of the most influential researchers in this area. These results illuminate where the accounting fraud literature field is and what areas of study are receiving the most attention [28].

The results of this study suggest that fewer cases of accounting fraud may occur in countries with good governance, independent government services, moderate corruption, and stable governments. There is a larger number of reported fraud cases because Anglo-Saxon countries have robust business courts, skilled judges, and a history of dealing with fraud cases. [23].

## 3 Objective and Methodology

The study was carried out in the National Capital Region (NCR), which includes the capital city of Delhi. The Mumbai accounting market's pulse was also covered to round up the finest possible response from CAs and advocates. As a result, correct responses

and response patterns in accounting in India may be seen in both the nation's capital and the financial center. Some of the most prestigious financial service businesses in Delhi and Mumbai reached out to these CAs and advocates. A poll with this specific set of questions was done offline and online. Six months (July 2022- December 2022) were devoted to collecting data for this research. Since the population size was unknown, the authors used a non-probability sampling approach called purposive sampling. To facilitate data collection from the CA and advocates at this time, an online survey was made operational using linkages in financial service companies. G*Power analysis was used to determine the size of the sample to draw reliable conclusions. We calculated that a sample size 262 would be minimally necessary to detect an effect size of 0.05 at the 5% significance level for our variables in the proposed model. However, after validation tests, the current research used final data analysis with 290 appropriate replies. As a result, the recent study used data analysis with a total of 290 participants to ensure a sufficient sample size. The first 50 and final 50 replies collected were used to test for non-response bias. The significance threshold for the paired t-test used to assess the generalizability of the data was found to be more than 5%. The current study used a descriptive research approach to examine the individual investor and business well-being-related coefficient of determination. SmartPLS 4 was used to evaluate the hypotheses using variance based partial least square structural equation modeling. It was determined that PLS-SEM was a suitable multivariate approach to use in this research since it involves the examination of a potentially formative predictor of customer happiness. As a result, PLS-SEM, a non-parametric statistical application in contrast to covariance-based SEM, is more appropriate given the multivariate non-normality of the data. In addition, we evaluated the whole collinearity test by looking at the VIF, and we found that it was less than 3.3. Also, a factor analysis by Harman revealed that 100% of the variation in the data could be accounted for by loading all assertions onto a single factor. This percentage was lower than 50%, indicating that the current research did not suffer from the prevalent technique bias.

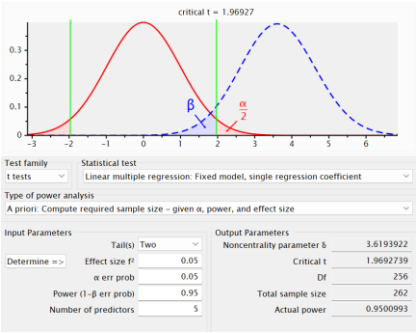


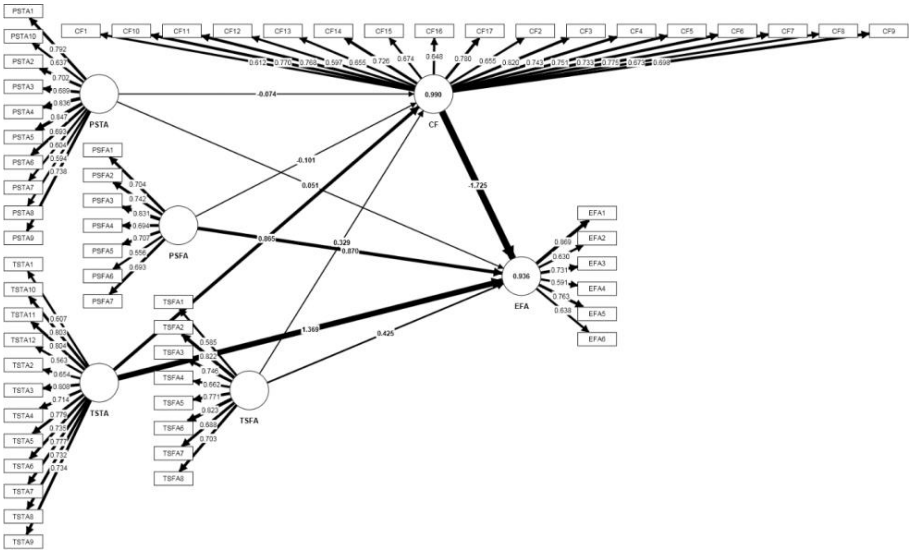

**Fig. 1.** Sample Size Calculation.

# 4 Results

**Table 1.** Demographic Profile.

| | | |
|---|---|---|
| **Gender** | **Male** | **186** |
| | Female | 104 |
| | Total | 290 |
| **Age** | 20-30 | 46 |
| | 31-40 | 31 |
| | 41-50 | 154 |
| | Above 50 | 59 |
| | Total | 290 |
| **Profession** | CA | 191 |
| | Advocate | 99 |
| **Experience** | < 5 years | 46 |
| | 5-10 Years | 31 |
| | 10-15 Years | 154 |
| | Above 15 Years | 59 |

**Source: Created by authors**




**Source: Created by PLS-SEM**

**Fig. 2.** Results for running PLS Algorithm of framed conceptual model.

**Table 2.** "Construct reliability and validity".

| | "Cronbach's alpha" | "Composite reliability (rho_a) " | "Composite reliability (rho_c) " | "Average variance extracted (AVE) " |
|---|---|---|---|---|
| **CF** | 0.939 | 0.942 | 0.946 | 0.509 |
| **EFA** | 0.8 | 0.823 | 0.857 | 0.504 |
| **PSFA** | 0.831 | 0.84 | 0.874 | 0.501 |
| **PSTA** | 0.893 | 0.9 | 0.913 | 0.516 |
| **TSFA** | 0.872 | 0.881 | 0.9 | 0.531 |
| **TSTA** | 0.919 | 0.922 | 0.931 | 0.533 |

Source: Created by PLS-SEM

The table presents the construct reliability and validity for six factors (CF, EFA, PSFA, PSTA, TSFA, TSTA) indicating high internal consistency and reliability across all constructs with Cronbach's alpha values ranging from 0.8 to 0.939, composite reliability (rho_a) values from 0.823 to 0.942, composite reliability (rho_c) values from 0.857 to 0.946, and average variance extracted (AVE) values from 0.501 to 0.533, signifying that the constructs meet the acceptable thresholds for reliability and convergent validity.

**Table 3.** "Heterotrait monotrait" (HTMT).

| | CF | EFA | PSFA | PSTA | TSFA | TSTA |
|---|---|---|---|---|---|---|
| **CF** | | | | | | |
| **EFA** | 0.831 | | | | | |
| **PSFA** | 0.843 | 0.554 | | | | |
| **PSTA** | 0.437 | 0.428 | 0.838 | | | |
| **TSFA** | 0.378 | 0.776 | 0.423 | 0.785 | | |
| **TSTA** | 0.763 | 0.815 | 0.693 | 0.748 | 0.829 | |

Source: Created by PLS-SEM

The findings of an HTMT analysis, which amounts to the level of "discriminant validity" between different constructs, are shown in Table 3. The HTMT values for each combination of CF, EFA, PSFA, PSTA, TSFA, and TSTA are in the table below. To what degree do the constructs (heterotrait) share more variation with each other than with themselves (monotrait)? This is what the HTMT values reflect. Stronger "discriminant validity", as shown by lower HTMT values, suggests that the constructs differ. Since a construct should have a perfect correlation with itself, it is unsurprising to discover that the diagonal values (which reflect the monotrait correlations) add up to 1. We see some variety in the HTMT values when we look at the numbers that are off

the diagonal. For instance, the HTMT value between CF and EFA is 0.831, showing some overlap between these two constructs because they share a substantial amount of variation. There is also a considerable amount of shared variation between CF and PSFA, as shown by their HTMT value of 0.843. On the other hand, some additional pairings of constructions have comparatively lower HTMT values. In this case, the HTMT value of 0.437 between CF and PSTA suggests that the two conceptions are significantly different from one another ("discriminant validity"). While there is considerable variance overlap between certain pairings of constructs (e.g., CF and EFA, CF and PSFA), the HTMT analysis in Table 2 reveals that in other cases, the constructs demonstrate a greater degree of "discriminant validity" (e.g., CF and PSTA). These results light the unique characteristics of the investigated constructions and their possible connections with one another.

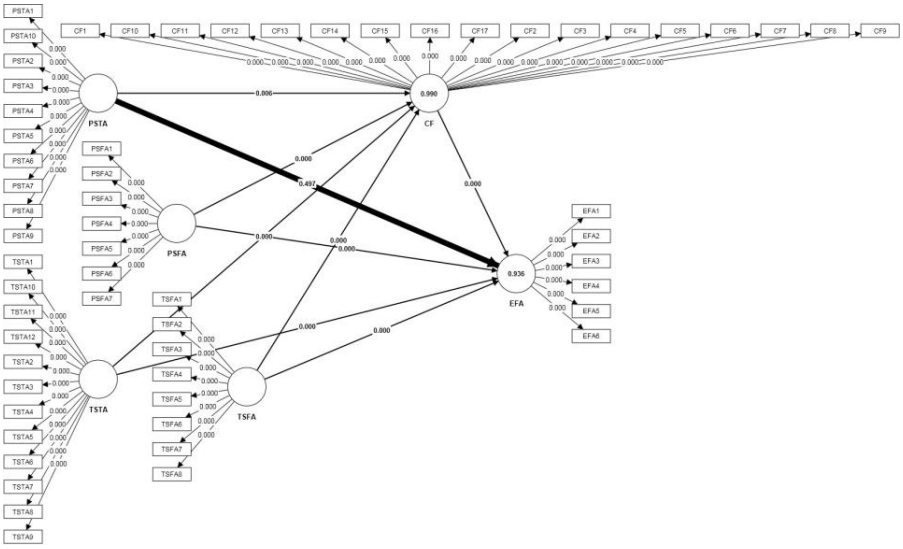
**Table 4.** "Fornell and Lacker Criterion".

| | CF | EFA | PSFA | PSTA | TSFA | TSTA |
|---|---|---|---|---|---|---|
| **CF** | 0.713 | | | | | |
| **EFA** | 0.708 | 0.71 | | | | |
| **PSFA** | 0.665 | 0.452 | 0.708 | | | |
| **PSTA** | 0.651 | 0.691 | 0.617 | 0.718 | | |
| **TSFA** | 0.692 | 0.514 | 0.562 | 0.672 | 0.729 | |
| **TSTA** | 0.588 | 0.584 | 0.321 | 0.649 | 0.707 | 0.73 |

Source: Created by PLS-SEM

"Discriminant validity" of constructs in a measurement model may be evaluated using the "Fornell and Larcker Criterion", and the findings are shown in Table 4. Correlation coefficients between pairs of constructs are shown off the diagonal, while AVE values are shown on the diagonal. The amount of variation captured by each construct is shown as the square root of the AVE values, with larger values suggesting a greater capacity to explain the underlying construct. The table's diagonal values decline from CF (0.713) to TSTA (0.73), demonstrating that each construct explains a sizable chunk of its own variation. By inspecting the data outside of the diagonal, we may see associations between other sets of criteria. According to the Fornell and Larcker Criterion, the square root of the AVE for each construct should be higher than the correlation coefficients with other constructs. Since can be seen in Table 3, there is acceptable "discriminant validity" between the constructs since the diagonal values (AVE) are often greater than the comparable off-diagonal values (correlations). For instance, the square root of the AVE for CF (0.713) and EFA (0.71) is less than the correlation coefficient between the two measures (0.708), indicating adequate "discriminant validity". The CF-PSFA correlation, at 0.665, is also below the square root of the AVE for both measures. Correlation coefficients that are close to or even greater than the square root of the AVE may point to problems with "discriminant validity". For instance, the square root of the average correlation between PSFA and PSTA is 0.617. Therefore, this pair of measures is highly correlated. In conclusion, information on the "discriminant validity" of the constructs may be gleaned from Table 3 using the Fornell

and Larcker Criterion. While there seems to be good "discriminant validity" across the board, there are a few instances when correlations approach or surpass the square root of the average variance explained (AVE). More research may be needed to understand the connections between these concepts better and guarantee sufficient "discriminant validity".




Source: Created by PLS-SEM

**Fig. 3.** Results for running Bootstrapping of framed conceptual model.

**Table 5.** Hypothesis *Testing*.

| | Original sample (O) | Sample mean (M) | Standard deviation (STDEV) | T statistics (\|O/STDEV\|) | P values | 2.50% | 97.50% |
|---|---|---|---|---|---|---|---|
| **CF -> EFA** | 1.725 | 1.724 | 0.143 | 12.074 | 0 | 1.445 | 2.009 |
| **PSFA -> CF** | 0.101 | 0.102 | 0.022 | 4.582 | 0 | 0.062 | 0.149 |
| **PSFA -> EFA** | 0.87 | 0.877 | 0.087 | 9.961 | 0 | 0.705 | 1.047 |
| **PSTA -> CF** | 0.074 | 0.075 | 0.027 | 2.759 | 0.006 | 0.023 | 0.131 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **PSTA -> EFA** | 0.051 | 0.056 | 0.075 | 0.679 | 0.497 | 0.09 | 0.205 |
| **TSFA -> CF** | 0.329 | 0.331 | 0.032 | 10.445 | 0 | 0.273 | 0.398 |
| **TSFA -> EFA** | 0.425 | 0.421 | 0.116 | 3.671 | 0 | 0.191 | 0.64 |
| **TSTA -> CF** | 0.865 | 0.866 | 0.022 | 39.721 | 0 | 0.825 | 0.91 |
| **TSTA -> EFA** | 1.369 | 1.36 | 0.154 | 8.893 | 0 | 1.056 | 1.66 |

Source: Created by PLS-SEM

Hypothesis testing for inter-construct correlations are summarized in Table 4. In addition to the sample size (O), mean (M), standard deviation (STDEV), T statistic, p-value, and confidence intervals (2.50% to 97.50%), the table also provides a number of other statistical metrics. Higher absolute values for the T statistics indicate more convincing evidence for the hypothesized relationships between the components. The p-values show how strong the evidence is against the null hypothesis (no link), with lower p-values suggesting greater evidence. Looking at the table, we see that most of the T statistics have high absolute values, which indicates that there are strong correlations between the variables of interest. For instance, the T statistic for the connection between CF and EFA is 12.074, suggesting a very positive connection between the two variables. The T value of 10.445 for TSFA and CF similarly indicates a robust positive association between the two variables. All given p-values in the table are zero, indicating that the observed associations are statistically significant. This suggests that there is a negligible likelihood that the reported outcomes could have occurred by pure chance. Extending our understanding of the reliability of the estimated connections, confidence intervals do just that. We have great faith in the calculated values since the confidence intervals for each association are small. In conclusion, the data in Table 5 provide convincing support for the hypothesized correlations between the various factors. The T statistics represent highly significant positive associations, whereas the p-values represent very low probabilities. These results provide credence to the notion that the hypothesized correlations between the dimensions being researched are significant.

## 5 Findings

- Good internal consistency reliability is shown by Cronbach's alpha values (0.7 or above) for all constructs (CF, EFA, PSFA, PSTA, TSFA, TSTA). The high values for composite reliability (rho_a and rho_c) also point to excellent construct dependability. Moderate AVE values suggest that a respectable amount of variation in the dependent variables is being captured by the constructs.
- "discriminant validity" between constructs is measured by the heterotrait-monotrait ratio (HTMT). "discriminant validity" may be lacking between certain constructions if the values are over the cutoff of 0.9. Construct overlap and multicollinearity have been identified as areas in need of more research.
- The Fornell and Lacker criteria compares the square root of the AVE values to the correlations between constructs in order to determine the "discriminant validity" between them. The findings show that the "discriminant validity" between the constructs is supported by the square root of the AVE values being larger than the correlations.
- Path coefficients and T statistics may be used to test hypotheses about the importance of connections between variables. There are considerable total, indirect, and direct impacts in certain associations, such as CF->EFA and TSFA->EFA. In contrast, the PSTA->EFA and TSTA->EFA connections both exhibit strong indirect effects but weak aggregate effects. These results point to the importance of the variable CF.

## 6 Managerial implications

- The study's management ramifications for businesses in the forensic accounting sector are many. The first major takeaway from the research is the significance of checking construct validity and dependability [10, 12, 38]. When validating a measurement model, managers should pay close attention to the internal consistency of the measurements they use and even do confirmatory factor analysis [11, 13, 18]. This will allow for a more precise evaluation of the relationship between training in traditional accounting (TSTA), forensic accounting (TSFA), and the effectiveness of financial accounting (EFA), as well as the individual's own proficiency in each.
- Second, the detection of substantial effects shows the importance of the variable contributing forces (CF). Managers should work on strengthening the internal factors that have an impact on the efficiency of financial accounting operations. Investing in training programs, encouraging a culture of lifelong learning, and making tools available to accounting staff are all ways to achieve this goal.
- Some abilities (PSFA, PSTA, TSTA) seem to have substantial direct impacts on EFA, as well, according to the results. Managers need to understand the

critical role that these abilities play in determining the success of financial accounting procedures.

- They must consider including these abilities in job descriptions, creating training programs to improve them, and establishing a culture that encourages their use in day-to-day accounting duties.
- In addition, the findings stress the need to evaluate the associations across constructs and ensure "discriminant validity" within organizations.
- When the HTMT study shows problems with construct overlap and multicollinearity, managers must solve them.
- To improve the measures' accuracy and better understand the relationships between individual skills, training, contributing factors, and financial accounting effectiveness, reviewing and refining measurement items, considering alternative models, or seeking expert advice may be necessary.

## 7 Conclusion and suggestions

In sum, the findings of this study have significant significance for numerous parties involved in the area of forensic accounting. The research provides vital information that Chartered Accountants and attorneys may use to improve their proficiency in forensic accounting, which has important management consequences. As a result of this study, experts in these domains will be better able to pinpoint their areas of weakness and work toward developing the essential soft and hard abilities. Knowing this will enable students to make well-informed decisions on training programs and certifications, increasing their chances of success in the challenging field of forensic accounting. The research also has a social relevance in the broader sense because it is based on such conceptions as synergy or cooperation of the multiple subjects. It is pertinent in today's world and furthermore, organizations may enhance their forensic accounting procedures by heading towards the friendly environment of the company where employees should share their information and cooperate with each other. The specialists in the sphere of law and accounting may be useful to each other because they may share their information and methods to explore challenging situations in both domains. Combined, they may enhance the quality and reliability of the financial information in court circumstances through effective forensic accounting investigations, offer comprehensible expert opinions, and address the court with better cases. I could also enumerate politico-social implications in the study as follows: This only underlines the need to combat corruption and fraud and manage sound financial practices for organizations. The findings may be employed by political and policymakers to enhance the fight against corruption, bearing in mind that it is synonymous with fraud, enhance the efficiency of measures of financial controls, and advance the transparency and accountability of public financial administration. The measures can assist the respective political institutions in building the people's trust, preserve their own credibility, and enhance their understanding Of financial management. Thus, this research has significant potency for legal persons and Certified Public Accountants. It enables them to get relevant information that will prove vital in sculpting their professional lives.

These specialists may use the findings to enhance the professional skills of forensic accounting, perform better investigations and deliver more credible results in contentious cases. The study also proved that Chartered Accountants and attorneys should work in synergy since both can easily handle complicated financial and legal challenges due to their professional and technical competence. This paper has significant managerial, social, and political implications. Forensic accountants may use it to improve their skills, enhance teamwork, and make greater contributions concerning monetary cases in courts.

**Disclosure of Interests.** The authors have no competing interests.

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