



Forensic Accounting in the Contemporary Digital Landscape: Essential Aspects and Emerging Challenges

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ABSTRACT:

Nowadays, financial systems and transactions depend a lot more on technology. This change brings an opportunity for more transparency and efficiency, but it also introduces new risks and issues related to financial irregularities. Forensic accounting combines accounting, auditing, law, and technology, and it's now essential for detecting, examining, and preventing online crimes. Forensic accounting helps organizations tackle misconduct by using digital tools and techniques. It helps make financial systems safe and secure. Over the past 20 years, forensic accounting has really expanded, mostly because financial fraud has become more complex, digital technology has become more common, and rules around regulations and auditing have shifted. Forensic accounting is about digging into investigations, assisting with legal cases, catching fraud, and helping prevent it. Regular auditing, on the other hand, is mostly about checking that financial statements are accurate and comply with the rules. Forensic accounting plays an important role, but it's running into some challenges. The growing complexity of data, cyber security threats, fraud involving block chain and crypto currency, ethical concerns, and the lack of global standards all make things tougher. The study shows that forensic accounting does help improve audit quality and catch fraud, but there are still some challenges when it comes to fitting it into the existing auditing standards and procedures. This means it's today's need to update the standards in certain areas and keep training professionals regularly. It covers the basics of forensic accounting today and points out some of the new challenges that professionals need to deal with. These results show just how important digital tools, data analytics, legal frameworks, and interdisciplinary skills are when it comes to creating effective forensic procedures.

Keywords: Forensic Accounting, Financial frauds, Fraud Detection; Digital Forensics, Ethical Challenges; Block chain, Professional Competencies.

INTRODUCTION

Specialized abilities in accounting, auditing, finance, quantitative methodologies, research, and investigations are applied in Forensic Accounting. It also requires familiarity with specific legal topics. Together with these abilities, Forensic Accountants are able to gather, examine, and assess evidence as well as interpret and convey results.

Following are the Key elements of this definition which includes:

- Accounting: One area of accounting is forensic accounting. Accounting, in its broadest sense, is the exchange of financial data.
- Unique abilities: Accountants in general do not need the unique abilities needed for forensic accounting.
- Law: Forensic refers to legal matters. Financial matters that may be presented to a fact-finder in a court of law or another setting (like arbitration) are the focus of forensic accounting.
- Evidence: Evidence that could affect the veracity of a claim presented in front of a fact-finder is crucial to forensic accounting.
- Interpretation and communication: Forensic reports frequently provide clients and fact-finders with professional opinions and interpretations of the evidence.

Generally, there are two categories of forensic accounting:

Litigation services: The forensic accountant assists in current or prospective legal or regulatory actions before a trier of fact in relation to the settlement of disputes between parties by acting as a testifying

expert or non-testifying consultant. Serving as an expert witness, a litigation consultant (a non-testifying expert), and in a variety of other capacities in legal or dispute-resolution procedures (such as a bankruptcy trustee) are examples of litigation services.

Investigative services: In situations involving analyses or investigations that might call for the same expertise as litigation services but do not involve actual or threatened litigation, the forensic accountant acts as a consultant.

FORENSIC ACCOUNTING VERSUS TRADITIONAL ACCOUNTING

Financial data and information are recorded, categorized, analysed, and reported in traditional accounting. The focus is on adopting an appropriate financial reporting framework to transform unprocessed financial data into information that decision makers can use. Usually, financial statements are used to provide decision makers with the relevant data. In conclusion, one or more financial statements are the result of a traditional accountant's job.

However, forensic accountants typically produce very different work than regular accountants. Every forensic accounting project has a different scope, and the work result is based on that scope. These work deliverables frequently include recommendations, conclusions, or both in the form of an oral or written report. Forensic accountants typically present their conclusions as expert opinions when testifying as expert witnesses before a trier of fact. In contrast to its usage in accounting literature, "opinion" is a word of art in court rules on evidence and the law.

In today's digital world, forensic accounting has evolved from a manual, paper-based, reactive approach to a proactive, data-intensive, technology-driven field. In order to detect fraud in sectors like e-commerce, crypto currency, and digital banking, forensic accountants are now effectively "financial detectives" with expertise in data analytics, digital forensics, and cyber security.

The Great Migration to Digital

The transition of the global financial system to totally digital architectures is almost complete as of 2026. From a historical analysis of ledger books, forensic accounting has developed into a proactive, technologically advanced field that tracks millions of transactions in milliseconds across several systems.

The distinction between "financial services" and "technology sectors" has essentially vanished in the fiscal year 2026. The Great Digital Migration, a systemic change where financial data is born, processed, and audited within a totally autonomous, cloud-native architecture, is the culmination of what was once called a digital transformation. This shift marks a complete break from the "post-mortem" inquiry approach of the early 20th century for forensic accountants. The tangible "paper trail"—bank statements, ledger books, and cancelled checks—was the foundation of traditional forensic accounting. The "**Continuous Digital Trace**," a fast stream of metadata, API logs, and cryptographic hashes, took its place in 2026. Three convergent forces constitute the "**Contemporary Digital Landscape**": automated decision-making, anonymity-enhancing technologies, and hyper-connectivity. By establishing a fast-paced, data-driven world where privacy and autonomy are continually renegotiated, these forces are revolutionizing cyber security, corporate operations, and social interactions. An in-depth analysis of these three forces:

1. Pervasive Interconnectivity or Hyper-Connectivity

- **Definition:** The condition in which people, systems, and gadgets are constantly linked via high-speed networks, digital platforms, and the Internet of Things (IoT).
- **Impact:** It has produced an "always-on" environment that permits instantaneous communication, distant work, and real-time data interchange.
- **Significance:** It provides the framework for contemporary digital ecosystems, such as Industry 4.0 (smart manufacturing), which enables constant communication between machines, sensors, and products.

2. Technologies that Boost Anonymity (PETs: Privacy-enhancing technologies)

- **Definition:** Methods and tools that limit the gathering of identifiable information and anonymised user interactions in order to safeguard individual privacy.

- **Examples** include block chain, encryption, pseudonymization, Onion Routing (Tor), and Virtual Private Networks (VPNs).

Significance: These technologies allow for safe, private interactions as consumers seek greater control over their personal data. They make it possible for "Privacy by Design," in which data security is included into system architecture as opposed to being an afterthought.

3. ADM or Automated Decision-Making (ADM)

- **Definition:** The use of machine learning (ML) and artificial intelligence (AI) to digest large volumes of data and make decisions without the need for human intervention.
- **Application:** AI-driven cyber defence, targeted marketing, financial trading, and autonomous systems are just a few of the industries that employ ADM.
- **Significance:** These systems enable proactive and adaptive ecosystems by processing, storing, and analysing data at a speed and accuracy that surpasses human capabilities.

ESSENTIAL ASPECTS OF MODERN FORENSIC ACCOUNTING FORENSIC ACCOUNTING KNOWLEDGE AND SKILLS

A wide range of knowledge and abilities are needed for forensic accounting. Even though each of these topics is covered separately, bear in mind that they overlap.

ACCOUNTING: Since forensic accounting covers a wide range of accounting topics, a thorough understanding of accounting is necessary. However, specific areas of forensic accounting demand specific accounting knowledge and abilities. A forensic accountant who specializes in investigating occupational fraud, for instance, might not need to be an expert in current international accounting standards, but they would probably require specialized knowledge and skills related to digital forensics, accounting information systems, and accounting information systems auditing procedures. In a similar vein, a forensic accountant who specializes in calculating economic damages could require expertise in business valuation. The following chapters cover the various specialist areas of forensic accounting.

AUDITING: Auditors are experts in gathering, analysing, and assessing data and information. Forensic accounting requires these kinds of abilities. As was previously said, forensic accountants typically present their conclusions as expert opinions when they testify as expert witnesses before a trier of fact. Evidence must be gathered and analysed in order for their conclusions to be supported. As a result, forensic accountants need to be adept in gathering and analysing evidence. Lastly, as was already indicated, forensic accounting calls for expertise in certain methods of acquiring evidence.

INVESTIGATIVE: Conducting forensic accounting investigations requires specialized knowledge and abilities. Understanding how to organize and oversee investigations, what kinds of evidence can be gathered, how to uphold the chain of custody, the legal rights of individuals being investigated, how to recognize various fraud schemes, how to conduct interviews, and how to spot deception are some examples of these unique abilities and knowledge.

CRIMINOLOGY AND DIGITAL FORENSICS:

The Forensic Accountant should be familiar with the varied roles that crime scene investigators, digital forensics specialists, forensic scientists, forensic laboratories, prosecutors, and lawyers play in criminal investigations. These days, computers and other digital gadgets are involved in almost every crime. Therefore, having a basic understanding of digital forensics in both computer and network forensics is beneficial for the forensic accountant looking into fraud. Additionally, advanced digital forensics are used, for instance, to extract and analyse digital data from accounting and enterprise resource planning (ERP) systems utilizing Computer Assisted Audit Tools and Techniques (CAATTs).

ACCOUNTING INFORMATION SYSTEMS: Internal control and business procedures are important components of accounting information systems. Usually, poor or non-existent internal controls inside particular company processes are violated in internal fraud schemes. As a result, the forensic accountant needs to be well-versed in internal control procedures and how they relate to business operations and the accounting information system. For instance, the lack of reconciliation procedures in the revenue cycle may be a component of a sales-skimming fraud scheme.

RISK ANALYSIS: Forensic accountants frequently handle fraud risk management. Preventing, detecting, and responding to fraud are all part of fraud risk management. Fraud risk assessment is the first step in this kind of management.

COMMUNICATION: Effective communication is crucial in every aspect of accounting. But in the field of forensic accounting, these abilities may become much more crucial. Expert reports written by forensic accountants who are testifying experts are frequently scrutinized closely during depositions and cross-examinations. Additionally, under direct examination during a trial, forensic accountants can have to defend their positions, which calls for strong presentation abilities.

PSYCHOLOGY: Forensic accountants who conduct investigations can benefit from an understanding of the suspect and, in particular, his or her motivations. For example, motivation can assist in determining the topics that need more research. For instance, a CEO might be driven to successfully compete with a brother by trying to raise the market price of stock by exaggerating income and net asset values. Getting a confession is one of the finest strategies to solve a fraud case, as the law enforcement community has long known. In financial fraud cases, eliciting a confession is a well-planned process that starts with gathering documentation evidence, moves on to interviews with non-suspects, and frequently ends with an interview with the lead suspect. The capacity to distinguish between honesty and dishonesty is crucial for interview success. As a result, forensic accountants may benefit from the use of psychologically based methods like body language and eye movement analysis.

INFORMATION TECHNOLOGY: Digital forensics and accounting information systems are strongly linked to the significance of information technology for forensic accountants. Information technology is an essential component of many forms of forensic accounting work and is always changing. Forensic accountants employ the newest technology in their investigations, but in order to keep their professional abilities current, they also need to be aware of how technology is developing.

PROBLEM SOLVING: The ability to solve problems is the one that sticks out the most. Forensic accountants frequently work with mysteries and puzzles that provide them with chances to hone their critical-thinking abilities. There is always an opposing side in fraud investigations, litigation, and conflict settlement. This opposing side is frequently very intelligent and aims to mislead and conceal the facts. A fraudster in an embezzlement investigation, a spouse concealing assets during a divorce, a debtor concealing assets during a bankruptcy, or a prospective corporate acquisition target fabricating financial documents to increase its value are some examples of the opposite side.

LEGAL: By definition, the judicial system has an impact on forensic practice. Forensic accountants support the legal and conflict resolution procedures by providing litigation services. As a result, the forensic accountant is knowledgeable about the legal systems, relevant state and federal procedural laws, and rules of evidence. A rudimentary awareness of common-law and financial crimes, including conspiracy, money laundering, and embezzlement, is frequently required of forensic accountants.

RESEARCH OBJECTIVE:

This study aims to investigate in detail how improved technology have affected forensic accounting. Some of the primary objectives include analysing technological advancements like data mining and machine learning, assessing how these technologies enhance forensic accountants' abilities, presenting real-world applications through case studies, identifying emerging trends like block chain and quantum computing, addressing ethical and legal concerns, and emphasizing the importance of continuing education for forensic accountants. By accomplishing these objectives, the study seeks to provide a thorough understanding of how technology impacts forensic accounting and where it is going.

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

According to Akinbowale et al. (2023), a forensic accountant can employ big data technology as a state-of-the-art tool to spot or halt suspicious transactions, trends, or other activities. Its exceptional efficiency allows it to detect and assess even the tiniest differences in transactions, marking them as potentially fraudulent.

In summary, our exploratory work has shed light on the revolutionary potential of sophisticated technology in enhancing the efficacy and efficiency of identifying and combating financial fraud and other financial crimes (Sangeetha and Harshitha, 2023). Additionally, it clarified how AI and data analytics are used in forensic accounting investigations. Forensic accountants can now more rapidly and

precisely spot patterns and anomalies that indicate fraudulent behaviour in financial data thanks to the combination of AI and data analytics.

According to Akhan (2024), artificial intelligence (AI) is revolutionizing forensic accounting through the improvement of data analysis, fraud detection, and investigative efficacy. AI enables forensic accountants to more successfully handle challenging financial investigative tasks by utilizing sophisticated anomaly detection, predictive analytics, and real-time monitoring capabilities. It is anticipated that as AI technology develops, it will become more integrated into forensic accounting procedures, providing fresh chances to identify and stop financial malfeasance while simultaneously resolving the moral and practical issues raised by its application.

Indian Positioning and the Global Context

Research on forensic accounting now shows that the field is continuing to expand globally, with a focus on legislative development and technology integration. Ellili et al. (2024) used the Scopus database with 232 documents from 1991 to 2021 for their bibliometric analysis, which showed a notable increase in research, especially after 2010, with a growing emphasis on digital forensics and artificial intelligence applications. India's forensic accounting development trajectory seems to be accelerating in this global setting due to specific variables like growing corporate governance requirements, expanding regulatory frameworks, and fast digitization. According to research, as legal frameworks develop and firms realize the value of fraud prevention skills, rising markets like India offer substantial development prospects for forensic accounting.

India's Development of Regulatory Frameworks: Making these standards mandatory for all ICAI members starting in July 2023 is a significant step towards improving the calibre of forensic accounting services in India. The creation of FAIS by ICAI is a significant development in Indian forensic accounting legislation. The standards cover professional competency criteria, reporting requirements, evidence handling, and investigation technique. India is increasingly taking the lead in creating forensic accounting frameworks, as seen by the Institute of Chartered Accountants of India's initiative to provide forensic accounting standards to foreign accounting associations. This international involvement implies that Indian forensic accounting methods are becoming more well-known worldwide and helping to establish global standards.



Fig 1: Key Milestones in the Evolution of Forensic Accounting in India (2020-2025)

Source: Forensic accounting in India: End of an era or a new beginning? DOI: <https://www.doi.org/10.33545/26179210.2025.v8.i1.580>

Indicators of Market Demand and Growth: An analysis of forensic accounting applications in India shows growing demand in a number of industries. Healthcare fraud investigation, abnormalities in the banking industry, and corporate governance compliance were noted as particularly significant development areas by Naib P et al. (2024) and Rajesh M. Patel (2024). According to the survey, forensic accounting capabilities are becoming more and more important for both preventive and investigative objectives in Indian firms. In addition to creating new fraud risks, the COVID-19 pandemic has pushed digital change throughout Indian industries, offering chances for technological progress in investigative approaches. According to research, emergency financial measures and government initiatives related to

pandemics generated conditions that were favorable to different fraud schemes, raising the need for specialist investigative skills (Z Garni, A., 2022).

Professional and Educational Development: Another sign of the discipline's upward trajectory is the emergence of forensic accounting education in India. Leading Indian colleges and business institutions have established specialist forensic accounting programs, according to research by Dave, N., & Patel, D. (2023). Enrolment in ICAI's Certificate Course in Forensic Accounting and Fraud Detection has increased significantly, demonstrating the industry's high level of professional interest. Organizations like ICAI, the Institute of Cost and Management Accountants of India (ICMAI), and the National Stock Exchange (NSE) Academy have demonstrated institutional commitment to forensic accounting capacity building through professional development efforts. The private sector's involvement in professional development is demonstrated by the partnership between Grant Thornton Bharat and NSE Academy for specialized forensic accounting programs (NSE Academy, 2024).

CORE CHALLENGES FACING FORENSIC ACCOUNTING

Technological Complexity and Digital Data Volume

Block chain ledgers and enterprise resource planning systems are only two examples of the vast and diverse data sources that forensic accountants must deal with. To sort through big datasets, sophisticated digital forensics and machine learning tools are frequently required; traditional analytical methods are insufficient. Unusual trends or complex fraudulent schemes that manual auditors often overlook can be found by technologies like artificial intelligence (AI) and data mining. However, this change necessitates that forensic accountants possess cross-disciplinary knowledge of data analytics and information systems.

Challenge Category	Description	Implication for Auditing Standards
Data Volume & Complexity	Exponential growth in digital transactions makes manual reviews impractical.	Auditing standards will need to prescribe digital analysis procedures and fraud-focused data analytics competencies.
Cybersecurity & Digital Evidence	Cyberattacks and data breaches compromise financial systems, altering audit trails.	Auditing standards must recognize digital evidence admissibility and handling procedures to ensure reliability.
Blockchain & Cryptocurrencies	Decentralized ledgers complicate transaction tracing.	Standards may require auditors to adopt specialized auditing procedures for blockchain-based records.
Forensic Ethics & Independence	Conflicts of interest and professional boundaries can arise.	Revised ethical guidance tailored to forensic-auditing intersections is needed.

Table 1 above provides an organized review of new technology problems and the standard requirements that go along with them.

Block chain, cyber security and new fraud vectors:

Cyber security has become a forensic accounting concern as more and more financial transactions occur on digital platforms. These days, fraud schemes like ransom ware assaults, illegal access, and digital ledger tampering are major forensic problems. Another level of complication is introduced by the growth of block chains and cryptographic assets. Although the immutability of block chains allows for transaction records, their decentralized structure frequently makes fraud detection difficult. Forensic accountants need to be knowledgeable about distributed ledger technology, digital currency traceability, and cryptographic analysis—skills that are rarely addressed in conventional auditing standards or education.

Standardization and Global Practice Gaps:

Forensic accounting procedures frequently lack consistent global standards, in contrast to auditing standards with internationally recognized frameworks like ISA or PCAOB standards. Although forensic accounting and investigative standards have been produced by organizations like the Institute of Chartered Accountants of India, their international adoption is unequal. Forensic accounting is not officially recognized as a profession with required certifications, competences, or regulated practice

norms in many jurisdictions. This lack of clear standards makes it more difficult to evaluate audit evidence and compromises consistency in fraud investigations. Because of this, auditing standards that emphasize fraud risk assessment could not go far enough in mandating that auditors comprehend forensic procedures or results. Standard-setters are being urged to incorporate more explicit forensic processes, such as the gathering of digital evidence, the use of advanced analytics, and cooperation between auditors and forensic experts, into auditing frameworks.

Professional and Ethical Challenges in Forensic Accounting:

Confidentiality, independence, and conflicts of interest are among the ethical challenges that forensic accountants frequently face. Accounting and auditing ethics place a strong emphasis on objectivity and independence. However, forensic investigation work can occasionally need close cooperation with law enforcement and legal teams, which raises concerns about client relationships and professional boundaries. The auditor's obligation to public stakeholders may clash with maintaining secrecy while assisting in litigation. These moral dilemmas suggest that auditing standards, which are mostly focused on financial statement audit ethics, would need to be broadened to take into account how forensic work interacts with legal issues, evidence admissibility, and litigation support.

Competency Requirements for Auditors:

Given the complexity of contemporary fraud, auditors are increasingly expected to work alongside forensic experts or have rudimentary forensic abilities. This implies that required continuing education requirements in forensic accounting and digital forensic competencies should be incorporated into auditing standards or the professional frameworks that support them.

In the realm of forensic accounting techniques in the digital age, various methodologies and key techniques have emerged. While AI-based methods improve fraud detection, data quality is still crucial. Scalability and pattern detection are provided by big data analytics, however privacy issues still exist. While educational integration educates future professionals, mediation analysis investigates the function of AI. Relevance is provided by practical application in real-world situations, despite certain restrictions. While reporting quality evaluation concentrates on practical implications, a thorough review synthesizes knowledge. Industry-specific insights are relevant to particular industries. Current trends are highlighted by machine learning applications, while investigative methods offer helpful advice.

CONCLUSION:

In conclusion, the use of technology in forensic accounting has caused a paradigm shift in the industry, significantly increasing the accuracy, effectiveness, and efficiency of investigations. Data mining, machine learning, artificial intelligence, and digital forensics are examples of advanced tools and techniques that have revolutionized traditional processes in everything from data analysis and fraud detection to gathering and reporting evidence. Real-time monitoring systems, predictive analytics, and data visualization tools have enabled proactive fraud detection and easy explanation of complex findings. Additionally, the adoption of secure communication platforms and collaboration software has improved teamwork and investigation efficiency, while automation has reduced human error and the cost of forensic investigations. Through a comprehensive study of the literature and case studies, this article has investigated how technology has revolutionized forensic accounting. It has addressed important research goals, such as analysing technical advancements, assessing their usefulness, taking into account new trends, and taking ethics into account. There are still gaps in our understanding despite the significant contributions made by earlier studies, particularly with regard to subjects like the influence on small and medium-sized enterprises (SMEs), the integration of emerging technologies, and ethical and regulatory frameworks. Further research should focus on closing these gaps, analysing regional and industry variations in technology adoption, analysing the long-term impacts of technology on forensic accounting practices, and developing comprehensive ethical and legal frameworks for responsible and compliant use. Additionally, forensic accountants must take part in continuing education and training programs that are tailored to the quickly evolving technology landscape in order to equip them with the knowledge and abilities required to use new technologies successfully. In summary, technology continues to play a significant role in enhancing the effectiveness, efficiency, and precision of forensic accounting in the digital age. The forensic accounting profession may continue to develop and adapt by embracing

technological breakthroughs and overcoming related challenges in order to fulfil the demands of a continuously changing panorama of financial crime and misbehaviour.

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