



A Study on Students' Views of the Difficulties in Choosing Forensic Accounting as a Career

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Abstract: This study explores students' views about the difficulties they face when choosing forensic accounting as a career. Forensic accounting is an important field that helps detect fraud and financial crimes, but many students are unsure about pursuing it. The research focuses on understanding the challenges, doubts, and concerns students have regarding this career path. It examines factors such as lack of awareness, limited knowledge about job opportunities, and the skills required in this field. The study also looks at how education, guidance, and training influence students' decisions. By analysing students' opinions, the research aims to highlight the main barriers they experience. The findings may help educational institutions and professionals provide better guidance and support. This can encourage more students to consider forensic accounting as a future career.

Key-Words: Forensic Accounting, Career Choice, and Students' Perception.

Introduction

Forensic accounting is a specialized field that combines accounting, auditing, and investigation to detect financial fraud and crimes. In recent years, the demand for forensic accountants has increased due to the rise in financial scandals and corporate fraud. Despite its importance, many students are still unsure about choosing forensic accounting as a career. Some students face difficulties because they have limited knowledge about this field and the skills required for it. Others may feel uncertain about job opportunities, career growth, or the level of difficulty in this profession. Understanding students' views about these challenges is important for educators and institutions. This study focuses on identifying the main difficulties students experience when considering forensic accounting as a career. It also aims to provide insights that may help encourage more students to explore this profession.

Review of Literature

The literature review in this paper shows that forensic accounting is becoming more important around the world, including in India. However, many universities still do not include it properly in their courses, especially for regular students. Some studies say that most forensic accounting programs are made for professionals like Chartered Accountants, not for undergraduate or postgraduate students. Students and educators feel there is a need to add a separate forensic accounting subject to the curriculum. Research also points out challenges such as lack of qualified teachers and low student interest. Experts agree that forensic accounting education should grow to meet the increasing demand for skilled professionals to fight financial fraud and support legal processes. This will help prepare students better for careers in this field.

Objective of the Study:

The primary purpose of this study is to analyze and understand students' views about the difficulties they face when choosing forensic accounting as a career

Research Methodology:

The present study is analytical in nature. The study is based on primary and secondary data. The primary data collected through structured questioner. The researcher has used convenient sampling method for the collection of data. In this study total 97 respondents. The complete the above objective, researcher has used various statistical tools like, frequency, descriptive statics, One-Way ANOVA and t-test using SPSS. To check the reliability, the researcher has applied Cronbach Alpha test.

Data Analysis: Demographic Information of the Respondents:

Table No. 1 Demographic Information of the Respondents

Demographic Information		N	Percentage
Gender	Male	40	41.20
	Female	57	58.80
	Total	97	100.0
Stream	Commerce	30	30.90
	Vocational	59	60.80
	Management	08	8.20
	Total	97	100.0
Level of the Study	Under Graduate	76	78.40
	Post Graduate	21	21.60
	Total	97	100.0
Area	Urban	34	35.10
	Rural	63	64.90
	Total	97	100.0

The above table no. 1 shows demographic information of the respondents. It can be say that, majority are the female respondents i.e. 58.80%, as per the stream majority of the respondents are from vocational and commerce stream i.e. 60.80% and 30.90%. As per the level of the study, majority respondents are from Under Graduate i.e. 78.40%, and as per the area, most of the students are from rural areas.

Descriptive Statistics:

Table No. 2 Career Perceptions, Intentions, and Commitment toward Forensic Accounting

Statements	Min.	Max.	Mean	SD
Difficulty in choosing forensic accounting as a career	2.00	5.00	4.0619	.73335
Career decision uncertainty regarding forensic accounting	1.00	5.00	3.8660	.89709
Likelihood of selecting forensic accounting as a career	1.00	5.00	3.8557	.87785
Intention to pursue forensic accounting certification	1.00	5.00	3.9588	.82812
Willingness to specialize in forensic accounting	1.00	5.00	3.8866	.84009
Overall attitude toward forensic accounting career	1.00	5.00	3.7835	.90401
Perceived career attractiveness of forensic accounting	1.00	5.00	3.7732	.97367
Satisfaction with information available about forensic accounting	1.00	5.00	3.7835	.94898
Perceived career risk in forensic accounting	1.00	5.00	3.7113	.93496
Intention to enrol in forensic accounting courses	1.00	5.00	3.7423	.91604
Intention to attend forensic accounting workshops/seminars	1.00	5.00	3.8763	.89277
Intention to seek internships in forensic accounting	1.00	5.00	3.8247	.90151
Intention to pursue higher studies in forensic accounting	1.00	5.00	3.7732	.94102
Long-term commitment to forensic accounting career	1.00	5.00	3.8247	.95754

The above table no. 2 describes descriptive statistics of students' opinions on choosing forensic accounting as a career. The mean value for difficulty in choosing forensic accounting as a career is 4.0619, indicating that many students find this field somewhat challenging. The mean score for career decision uncertainty is 3.8660, indicating that some students are still unsure about choosing forensic accounting as a career. The mean score for likelihood of choosing forensic accounting as a career is 3.8557, indicating a moderate level of interest among students. The mean score for intention to obtain forensic accounting certification is 3.9588, indicating that many students are interested in obtaining professional qualifications. Students also show a moderate desire to specialize in forensic accounting, with a mean score of 3.8866. The overall attitude toward a forensic accounting career is quite positive, with a mean score of 3.7835. The mean values for both the attractiveness of this career and satisfaction with available information are around 3.77, indicating moderate agreement. The mean for career risk in forensic accounting is 3.7113, indicating that students believe there are few risks in this field. Students also show a moderate interest in enrolling in forensic accounting-related courses, attending workshops,

and pursuing internships. Finally, the mean value for long-term commitment (3.8247) indicates that many students are somewhat prepared to pursue this career in the future.

Table No. 3 Students Knowledge, Skill Requirements, and Academic Support Factors in Forensic Accounting

Statements	Min.	Max.	Mean	SD
Level of awareness about forensic accounting	1.00	5.00	4.0206	.93518
Accuracy of information about forensic accounting career	1.00	5.00	3.7629	.81360
Exposure to forensic accounting content in academics	1.00	5.00	3.6598	.96703
Sources of Career information	1.00	5.00	3.7732	1.07534
Awareness of professional bodies and certifications	1.00	5.00	3.7732	.91862
Perceived difficulty of forensic accounting subjects	1.00	5.00	3.7732	.94102
Complexity of accounting and investigative skills required	1.00	5.00	3.7320	.90733
Data analysis and technology skill requirements	1.00	5.00	3.7835	.97068
Legal and regulatory knowledge requirements	1.00	5.00	3.8763	.88102
Confidence in analytical and problem-solving skills	1.00	5.00	3.7320	.91873
Availability of forensic accounting programs	1.00	5.00	3.7526	.87834
Faculty expertise in forensic accounting	1.00	5.00	3.7938	.99936
Practical training and case-study exposure	1.00	5.00	3.7835	.97068
Internship and industry collaboration opportunities	1.00	5.00	4.0309	.82226
Career guidance and mentoring services	1.00	5.00	3.9381	.87577

The above table no. 3 represents detailed statistics on students' awareness, knowledge, and learning experiences related to forensic accounting. The average level of awareness of forensic accounting is 4.0206, indicating that many students have a good understanding of the field. The average accuracy of information related to forensic accounting functions is 3.7629, indicating that students consider the information they receive to be largely reliable. The average exposure to forensic accounting content in the academic setting is 3.6598, indicating that students have good learning experience in this subject. The average source of professional information is 3.7732, indicating that students use diverse sources to learn about this profession. The average awareness of professional organizations and certifications is also 3.7732, indicating a good level of knowledge about available career opportunities. The average perceived difficulty of forensic accounting material is 3.7732, indicating that students find this material somewhat challenging. Average scores for skills such as accounting, investigation, data analysis, and technology ranged between 3.73 and 3.78, indicating students' awareness of the importance of these skills. The average score for the need for legal and regulatory knowledge was slightly higher, at 3.8763, suggesting that students consider it a fundamental aspect of the field. Confidence in analytical and problem-solving skills was moderate, with an average of 3.7320. The average rating for forensic accounting programs and faculty expertise ranged between 3.75 and 3.79, indicating moderate student satisfaction. Practical training and case studies showed similar results. However, the average score for internship opportunities and industry collaboration was 4.0309, demonstrating students' high regard for these opportunities. The average score for career guidance and counselling services was 3.9381, indicating students' belief that counselling plays a significant role in helping them choose forensic accounting as a career.

Hypothesis of the Study:

One-Way ANOVA

H01: There is no significant difference in career choice intention towards Career Choice Intention toward Forensic Accounting, Attitude toward Forensic Accounting Career, Career Decision Uncertainty and Perceived Risk, and Career Exploration and Information Seeking as per the stream.

Table No. 4 Hypothesis and It's Testing

Statements	F	Sig.	Result
Career Choice Intention toward Forensic Accounting	5.481	.006	Significant
Attitude toward Forensic Accounting Career	1.888	.157	Insignificant
Career Decision Uncertainty and Perceived Risk	3.266	.043	Significant
Career Exploration and Information Seeking	2.806	.066	Insignificant

The above table no. 4 shows One-Way ANOVA as per the stream of the respondents. It can be said that, there is a significant difference between stream and Career Choice Intention toward Forensic Accounting & Career Decision Uncertainty and Perceived Risk, as the P values are respectively 0.006 & 0.043. As the P value are 0.157 & 0.066, there is no significance difference between stream and Attitude toward Forensic Accounting Career & Career Exploration and Information Seeking.

H02: There is no significant difference in Awareness and Knowledge of Forensic Accounting, Information Exposure and Sources, Perceived Skill and Knowledge Requirements, and Institutional Support and Educational Opportunities with the level of the study.

Table No. 5 Hypothesis and It's Testing

Statements	F	Sig.	Result
Awareness and Knowledge of Forensic Accounting	.533	.589	Insignificant
Information Exposure and Sources	1.091	.340	Insignificant
Perceived Skill and Knowledge Requirements	.647	.526	Insignificant
Institutional Support and Educational Opportunities	1.050	.354	Insignificant

The above table no. 5 signifies One-Way ANOVA as per the stream of the respondents. As the P value of all the statements is less than 0.05, there is no significant difference in Awareness and Knowledge of Forensic Accounting, Information Exposure and Sources, Perceived Skill and Knowledge Requirements, and Institutional Support and Educational Opportunities with the level of the study.

T-Test:

H03: There is no significant difference in career choice intention towards Career Choice Intention toward Forensic Accounting, Attitude toward Forensic Accounting Career, Career Decision Uncertainty and Perceived Risk, and Career Exploration and Information Seeking as per the gender.

Table No. 6 Hypothesis and It's Testing

Statements	F	Sig.	Result
Career Choice Intention toward Forensic Accounting	.054	.817	Insignificant
Attitude toward Forensic Accounting Career	.013	.909	Insignificant
Career Decision Uncertainty and Perceived Risk	6.001	.016	Significant
Career Exploration and Information Seeking	.000	.996	Insignificant

The above table no. 6 shows T-Test as per the gender of the respondents. It can be said that, there is a significant difference between gender and Career Decision Uncertainty and Perceived Risk, as the P values is 0.016. As the P value are 0.817, 0.909 & 0.0996, there is no significance difference between gender and Career Choice Intention toward Forensic Accounting, Attitude toward Forensic Accounting Career and Career Exploration and Information Seeking

H04: There is no significant difference in Awareness and Knowledge of Forensic Accounting, Information Exposure and Sources, Perceived Skill and Knowledge Requirements, and Institutional Support and Educational Opportunities as per the gender.

Table No. 7 Hypothesis and It's Testing

Statements	F	Sig.	Result
Awareness and Knowledge of Forensic Accounting	1.383	.243	Insignificant
Information Exposure and Sources	3.208	.076	Insignificant
Perceived Skill and Knowledge Requirements	.322	.572	Insignificant
Institutional Support and Educational Opportunities	.354	.553	Insignificant

The above table no. 7 signifies T-Test as per the gender of the respondents. As the P value of all the statements is less than 0.05, there is no significant difference in Awareness and Knowledge of Forensic

Accounting, Information Exposure and Sources, Perceived Skill and Knowledge Requirements, and Institutional Support and Educational Opportunities as per the gender.

H05: There is no significant difference in career choice intention towards Career Choice Intention toward Forensic Accounting, Attitude toward Forensic Accounting Career, Career Decision Uncertainty and Perceived Risk, and Career Exploration and Information Seeking as per the level of the study.

Table No. 8 Hypothesis and It's Testing

Statements	F	Sig.	Result
Career Choice Intention toward Forensic Accounting	5.590	.020	Significant
Attitude toward Forensic Accounting Career	.367	.546	Insignificant
Career Decision Uncertainty and Perceived Risk	6.391	.013	Significant
Career Exploration and Information Seeking	.550	.460	Insignificant

The above table no. 8 shows T-Test as per the level of the study of the respondents. It can be said that, there is a significant difference between level of the study and Career Choice Intention toward Forensic Accounting & Career Decision Uncertainty and Perceived Risk, as the P values are respectively 0.020 & 0.013. As the P value are 0.546 & 0.460, there is no significance difference between level of the study and Attitude toward Forensic Accounting Career & Career Exploration and Information Seeking.

H06: There is no significant difference in Awareness and Knowledge of Forensic Accounting, Information Exposure and Sources, Perceived Skill and Knowledge Requirements, and Institutional Support and Educational Opportunities as per the level of the study.

Table No. 9 Hypothesis and It's Testing

Statements	F	Sig.	Result
Awareness and Knowledge of Forensic Accounting	.071	.790	Insignificant
Information Exposure and Sources	.319	.573	Insignificant
Perceived Skill and Knowledge Requirements	1.356	.247	Insignificant
Institutional Support and Educational Opportunities	.101	.751	Insignificant

The above table no. 9 signifies T-Test as per the level of the study of the respondents. As the P value of all the statements is less than 0.05, there is no significant difference in Awareness and Knowledge of Forensic Accounting, Information Exposure and Sources, Perceived Skill and Knowledge Requirements, and Institutional Support and Educational Opportunities as per the gender.

Reliability Test:

Table No. 10 Cronbach's Alpha Test

Cronbach's Alpha Value	No. of Items
0.90	8

The above table no. 10 shows result of Cronbach's Alpha Test. It can be said that, as the value is 0.90, it indicates that the questionnaire has high reliability. This suggests that the variables used in the study are consistent and suitable for further analysis.

Conclusion:

The study concludes that many students find it difficult to choose forensic accounting as a career due to lack of complete information and uncertainty about job opportunities. Although students have a moderate interest in this field, they often feel unsure because of limited awareness and the complex skills required. The research shows that education, practical training, internships, and career guidance play important roles in helping students make better decisions. It is also clear that increased efforts by colleges to include forensic accounting in their curriculum and provide better support can encourage more students to consider this career. Overall, with improved knowledge and guidance, students can feel more confident about pursuing forensic accounting as a future profession.

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