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FORENSIC ACCOUNTING IN FRAUD PREVENTION AND MANAGEMENT: A SYSTEMATIC LITERATURE REVIEW

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Abstract

This study systematically reviews the contribution of forensic accounting to fraud prevention and detection, with a particular focus on its role in strengthening anti-fraud mechanisms in Indonesia. The research adopts a systematic literature review (SLR) approach to analyze 26 journal articles published between 2015 and 2025. The selected studies consist of national journals indexed in SINTA (levels 1–6) and international journals indexed in Emerald Insight, ensuring a balanced integration of local and global perspectives. The findings reveal that forensic accounting plays both reactive and proactive roles in addressing fraud. In its reactive capacity, it supports post-fraud investigation, evidence collection, and litigation processes. Meanwhile, its proactive role is reflected in the utilization of advanced technologies, such as big data analytics, artificial intelligence, and digital forensics, as well as the implementation of forensic audits to enhance early detection and prevention mechanisms. The study also identifies a significant shift from a traditional post-fraud investigative approach toward a more strategic and preventive orientation in organizational anti-fraud frameworks. Theoretically, this study contributes to filling gaps in the Indonesian forensic accounting literature by providing a comprehensive and integrative analysis of existing research. Practically, the findings emphasize the importance of strengthening auditor competence, improving regulatory frameworks, and fostering cross-functional collaboration among organizational units. However, this study is limited to secondary data sources; therefore, future research is recommended to incorporate empirical methods, particularly in high-risk sectors and digital audit practices, to enhance the robustness and applicability of the findings.

Keywords: Forensic Accounting; Fraud Prevention; Fraud Detection; Systematic Literature Review; Indonesia

Abstract

Penelitian ini secara sistematis menelaah kontribusi akuntansi forensik terhadap pencegahan dan deteksi kecurangan, dengan fokus khusus pada perannya dalam memperkuat mekanisme anti-kecurangan di Indonesia. Penelitian ini menggunakan pendekatan tinjauan pustaka sistematis (SLR) untuk menganalisis 26 artikel jurnal yang diterbitkan antara tahun 2015 dan 2025. Studi yang dipilih terdiri dari jurnal nasional yang terindeks di SINTA (tingkat 1–6) dan jurnal internasional yang terindeks di Emerald Insight, memastikan integrasi yang seimbang antara perspektif lokal dan global. Temuan menunjukkan bahwa akuntansi forensik memainkan peran reaktif dan *proaktif dalam menangani penipuan. Dalam kapasitas reaktifnya, akuntansi forensik mendukung penyelidikan pasca-penipuan, pengumpulan bukti, dan proses litigasi. Sementara itu, peran proaktifnya tercermin dalam pemanfaatan teknologi canggih, seperti analisis big data, kecerdasan buatan, dan forensik digital, serta penerapan audit forensik untuk meningkatkan mekanisme deteksi dini dan pencegahan. Studi ini juga mengidentifikasi pergeseran signifikan dari pendekatan investigasi pasca-penipuan tradisional menuju orientasi yang lebih strategis dan preventif dalam kerangka kerja anti-penipuan organisasi. Secara teoritis, studi ini berkontribusi dalam mengisi celah dalam literatur akuntansi forensik Indonesia dengan memberikan analisis komprehensif dan integratif terhadap penelitian yang ada. Secara praktis, temuan-temuan ini menekankan pentingnya memperkuat kompetensi auditor, meningkatkan kerangka regulasi, dan mendorong kolaborasi lintas fungsi di antara unit-unit organisasi. Namun, studi ini terbatas pada sumber data sekunder; oleh karena itu, penelitian di masa depan disarankan untuk mengintegrasikan metode empiris, terutama di sektor-sektor berisiko tinggi dan praktik audit digital, guna meningkatkan ketahanan dan keterapan temuan-temuan tersebut.*

***Kata Kunci**: Akuntansi Forensik; Pencegahan Kecurangan; Deteksi Kecurangan; Systematic Literature Review; Indonesia*

JEL Classification : M42, M41, K42, D73

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INTRODUCTION

Fraud is a global issue that continues to threaten organizational integrity, transparency, and long-term sustainability across various sectors (Dewayanto, 2023). The increasing complexity of business operations and financial transactions has further intensified both the risk and impact of fraudulent activities. In this context, forensic accounting is defined as the application of accounting and auditing principles to address legal issues and support dispute resolution processes (Tuanakotta, 2010). According to the Association of Certified Fraud Examiners (ACFE, 2022), organizations lose approximately 5% of their annual revenue due to fraud, with a median loss of USD 117,000 per case. These findings indicate that fraud is not merely incidental, but rather represents a systemic risk that requires serious attention and comprehensive mitigation strategies from organizational stakeholders.

Fraud can take various forms, including asset misappropriation, financial statement manipulation, and abuse of authority (Jarnawansyah, 2023). Each of these forms poses significant financial and reputational risks, which may ultimately undermine stakeholder trust and organizational credibility. The persistence and increasing complexity of such practices highlight the limitations of conventional auditing approaches, which tend to emphasize compliance and accuracy rather than the detection of intentional misstatements. In response to these limitations, forensic accounting has emerged as a comprehensive and multidisciplinary approach that integrates accounting, auditing, investigative techniques, and advanced data analytics to systematically identify, analyze, and examine fraudulent activities (Khatimah et al., 2024). This approach enables organizations to better understand fraud patterns and characteristics, thereby enhancing the effectiveness of both detection and prevention mechanisms.

In addition to its investigative function, forensic accounting also plays a critical preventive role by contributing to the design and strengthening of internal control systems, conducting fraud risk assessments, and promoting an ethical organizational culture (Anggraini et al., 2019). Through these functions, organizations are better equipped to anticipate potential fraud risks and implement appropriate mitigation strategies before fraud occurs. This dual function—both curative and preventive—positions forensic accounting as a key component of modern corporate governance and financial risk management frameworks, particularly in environments characterized by high uncertainty and complexity.

To address the growing challenges associated with fraud, forensic accounting has evolved by integrating auditing, accounting, and investigative expertise to deal with financial irregularities or suspected fraud, which may ultimately be resolved through courts, arbitration, or other dispute resolution mechanisms (Khatimah et al., 2024; Wiralestari, 2017). As noted by D. Larry Crumbley, forensic accounting can be understood as a form of legally acceptable accounting applicable within adversarial legal processes (Tuanakotta, 2010). This perspective highlights the importance of ensuring that financial evidence is not only accurate but also admissible and reliable in legal contexts. Furthermore, forensic accounting is no longer limited to a reactive role; it has increasingly adopted a proactive orientation through the development of early warning systems and the strengthening of internal control mechanisms (Anggraini et al., 2019; Irianto & Novianti, 2019). This evolution reflects a broader shift toward integrating forensic accounting into strategic organizational processes.

In Indonesia, the urgency of implementing forensic accounting is increasingly evident due to the high incidence of fraud, particularly within the public sector. Data from the Corruption Eradication Commission (KPK) indicate that there were 1,512 fraud-related cases across various government institutions during the period 2004 to 2023 (KPK, 2024). Several high-profile cases, such as the corruption scandal at the Ministry of Women Empowerment and Child Protection (KPPPA) in 2020, the misuse of social assistance funds during the COVID-19 pandemic in 2020, and the financial statement manipulation case involving PT Garuda Indonesia in 2019, demonstrate that fraud can occur across different sectors and organizational levels with substantial financial consequences. These cases not only result in significant economic losses but also contribute to the erosion of public trust in government institutions and state-owned enterprises. Moreover, the increasing sophistication of fraud schemes—often involving collusion, document falsification, and abuse of authority—underscores the need for robust and well-developed forensic accounting practices. Therefore, strengthening forensic accounting capacity, both in terms of professional competence and regulatory support, is essential to enhance transparency, accountability, and good governance in Indonesia.

Previous studies indicate that the comprehensive implementation of forensic accounting can significantly enhance the effectiveness of fraud detection and prevention mechanisms. Wiliana et al. (2024) argue that forensic accounting can be developed as a strategic tool for prevention, identification, and evidentiary support through the application of forensic audit procedures that facilitate litigation processes. Syahputra and Afnan (2020) emphasize that the integration of big data utilization with forensic auditing practices provides an effective solution for addressing agency problems, including fraudulent behavior. Furthermore, Mulyadi and Nawawi (2020) highlight that the use of data analytics technologies and evidence-based approaches within forensic accounting can improve the accuracy and reliability of fraud detection compared to conventional auditing methods. Collectively, these findings reinforce the importance of adopting forensic accounting as a critical component of organizational anti-fraud strategies.

Although the importance of forensic accounting has been widely acknowledged, there remains a significant gap in achieving a comprehensive understanding of its specific contributions to fraud prevention and management, particularly within the Indonesian context. Previous studies, such as Claudiastuti (2023), have examined the relationship between forensic accounting and fraud prevention; however, these studies tend to focus primarily on technical aspects or specific case analyses. Similarly, Suhartono (2021) has explored the role of forensic accounting in public sector procurement, yet the scope remains limited. To date, there is still a lack of systematic literature reviews that integrate diverse perspectives and empirical findings to provide a holistic and multidimensional understanding of forensic accounting. This gap highlights the need for a more comprehensive and structured analysis that consolidates existing knowledge and offers broader insights into the field.

Given these conditions, this study aims to conduct a systematic literature review to comprehensively examine the contributions of forensic accounting in fraud prevention and management. Through a structured analysis of relevant scholarly literature, this study is expected to: (1) provide an in-depth understanding of the multidimensional role of forensic accounting in addressing fraud; (2) identify key challenges and best practices in its implementation; (3) formulate evidence-based policy recommendations to support the development of effective anti-fraud strategies; and (4) contribute to the advancement of both theoretical and practical frameworks for forensic accounting, particularly within the Indonesian context. Ultimately, the findings of this study are expected to serve as a valuable reference for academics, practitioners, and policymakers in strengthening anti-fraud systems and enhancing organizational governance in Indonesia.

LITERATURE REVIEW

Agency Theory

Agency theory explains that fraud arises from conflicts of interest between the principal (shareholders) and the agent (management), which are primarily driven by information asymmetry and differences in objectives (Pramana & Hermawan, 2022). In this relationship, management, acting as the agent, possesses greater access to internal organizational information than the principal, thereby creating opportunities for opportunistic behavior. Such behavior may manifest in actions that prioritize personal or managerial interests over those of shareholders, particularly when monitoring mechanisms are weak and incentive systems emphasize short-term performance. Under these conditions, the likelihood of fraudulent behavior increases significantly.

In this context, forensic accounting plays a crucial role as a control and oversight mechanism aimed at mitigating agency conflicts. By enhancing transparency, strengthening internal control systems, and facilitating the detection and investigation of irregularities, forensic accounting helps reduce information asymmetry between principals and agents. Furthermore, the application of forensic accounting techniques supports the provision of reliable and verifiable financial information, which is essential for effective monitoring and informed decision-making. From the perspective of agency theory, forensic accounting therefore contributes to reducing agency costs, preventing fraudulent behavior, and reinforcing accountability as well as good corporate governance practices within organizations.

Fraud

Fraud is defined as a deliberate act committed to obtain personal or organizational benefits through the misrepresentation of facts or the concealment of material information (ACFE, 2022). This definition emphasizes the intentional nature of fraudulent behavior, distinguishing it clearly from errors or unintentional misstatements in financial reporting. According to the Association of Certified Fraud Examiners (ACFE, 2022), fraud can be broadly classified into three main categories: asset misappropriation, corruption, and financial statement fraud, each of which possesses distinct characteristics and implications.

Asset misappropriation refers to the theft or misuse of an organization’s assets and is recognized as the most common form of fraud, although it typically results in relatively smaller financial losses per incident. In contrast, corruption encompasses practices such as bribery, conflicts of interest, and extortion, which commonly arise in environments characterized by weak internal controls and inadequate governance structures. Beyond financial losses, corruption can significantly damage organizational reputation and erode stakeholder trust. Meanwhile, financial statement fraud, although less frequent, tends to generate the most severe financial consequences. This type of fraud involves the intentional manipulation of financial reports to mislead stakeholders, artificially inflate organizational performance, or conceal unfavorable financial conditions.

The impact of financial statement fraud extends beyond individual organizations, as it can undermine investor confidence, distort market efficiency, and, in extreme cases, lead to corporate failures and broader economic instability. Therefore, a comprehensive understanding of the characteristics, underlying drivers, and impacts of each category of fraud is essential for developing effective fraud prevention and detection strategies. Such an understanding also provides a strong foundation for the application of forensic accounting in addressing fraudulent activities in a systematic and targeted manner.

Fraud Pentagon Theory

The Fraud Pentagon Theory, introduced by Marks (2012), represents an extension of earlier fraud frameworks, namely the Fraud Triangle Theory proposed by Cressey (1972) and the Fraud Diamond Theory developed by Wolfe and Hermanson (2004). While previous models primarily focused on three or four elements, the Fraud Pentagon expands the analytical framework by incorporating five key factors that contribute to fraudulent behavior. These elements consist of opportunity, pressure, rationalization, competence, and arrogance.

Opportunity refers to conditions in which weak internal control systems create an environment that enables individuals to commit fraud with a low likelihood of detection. Pressure relates to the motivation or incentives that drive individuals to engage in fraudulent activities, which may arise from financial difficulties, performance demands, or personal circumstances. Rationalization involves the cognitive justification used by perpetrators to legitimize their actions, often by minimizing the perceived severity of the misconduct or shifting responsibility. Competence reflects an individual’s ability to exploit system weaknesses, manipulate processes, and conceal fraudulent activities effectively. Finally, arrogance represents a sense of superiority or entitlement, in which individuals believe that organizational rules and internal controls do not apply to them.

By integrating these five elements, the Fraud Pentagon Theory offers a more comprehensive and nuanced understanding of the factors that drive fraudulent behavior. This framework is particularly relevant in the context of forensic accounting, as it facilitates the development of more effective fraud prevention and detection strategies by addressing not only structural weaknesses but also behavioral and psychological drivers. Consequently, the Fraud Pentagon Theory has become an important theoretical foundation in the forensic accounting literature.

Forensic Accounting

Forensic accounting is widely recognized as an effective tool for fraud mitigation, as it facilitates the detection and investigation of both internal and external fraud schemes across various organizational levels (Akinbowale et al., 2023). This field operates within a comprehensive framework that encompasses systematic information gathering, detailed investigation, advanced data analysis, risk assessment, fraud detection, and support for litigation processes. The increasing complexity and scale of fraud cases, often involving sophisticated techniques and cross-border transactions, have further heightened the importance of forensic accounting in modern financial governance.

As an interdisciplinary field, forensic accounting integrates knowledge and methodologies from multiple disciplines, including accounting, finance, law, computer science, ethics, and criminology. This integration enables forensic accountants to approach fraud cases from multiple perspectives, allowing them to identify irregularities, analyze complex financial data, and reconstruct fraudulent schemes with a high degree of accuracy. In addition, forensic accountants play a critical role in designing preventive mechanisms, such as fraud risk management frameworks and the enhancement of internal control systems, to reduce the likelihood of future fraud occurrences.

Furthermore, forensic accounting extends beyond investigative functions by providing expert testimony in legal proceedings, thereby supporting the judicial process with credible and well-documented financial evidence. By bridging the gap between traditional accounting practices and investigative procedures, forensic accounting contributes significantly to strengthening transparency, enhancing the reliability and credibility of financial reporting, and reinforcing the integrity of organizational governance systems. As such, it has become an essential component in efforts to combat fraud and promote accountability in both public and private sector organizations.

RESEARCH METHODS

This study adopts a systematic literature review (SLR) approach to examine the role of forensic accounting in the prevention and management of fraud. The SLR method is employed as it enables researchers to systematically, transparently, and replicably identify, evaluate, and synthesize findings from a wide range of previous studies. Through this structured approach, the study provides a comprehensive and integrative understanding of the phenomenon under investigation, particularly regarding the evolving role of forensic accounting in addressing fraud-related issues.

The data sources utilized in this study are categorized into two main groups. First, the study includes nationally accredited journals indexed in SINTA, ranging from levels 1 to 6, which represent recognized scholarly publications within the Indonesian academic context. Second, the study incorporates reputable international journals accessed through the Emerald Insight database, ensuring the inclusion of high-quality and globally recognized research. The combination of these two data sources is intended to provide a balanced perspective by integrating both local and international insights related to forensic accounting and fraud.

The literature search process was conducted using a set of relevant keywords, including “akuntansi forensik,” “forensic accounting,” “pencegahan kecurangan,” “penanganan kecurangan,” “fraud detection,” and “anti-fraud,” applied in both Indonesian and English. This bilingual keyword strategy was adopted to ensure comprehensive coverage of the literature across different publication contexts. The selection of articles was limited to publications within the period of 2015 to 2025 to ensure the relevance, timeliness, and currency of the data analyzed in this study.

The systematic literature review (SLR) process in this study follows the three main stages proposed by Kitchenham and Charters (2007), namely planning, conducting, and reporting. These stages provide a structured framework that ensures the rigor, transparency, and replicability of the review process.

In the planning stage, the researcher established the overall focus of the study and formulated a clear and specific research question, namely: how does forensic accounting contribute to fraud prevention and management in both public and private sectors in Indonesia? This stage also involved the development of a detailed review protocol designed to systematically guide the research process and minimize potential bias. The protocol included the determination of inclusion and exclusion criteria, the identification of relevant keywords and search strings, the selection of appropriate databases and sources, and the establishment of clear procedures for screening and quality assessment. By defining these parameters at the outset, the study ensures that the review process is conducted in a systematic, transparent, and replicable manner, in line with best practices in evidence-based research.

In the conducting stage, the researcher performed a systematic search and selection of relevant literature based on the predefined criteria. The inclusion criteria applied in this study consist of:

(1) articles published within the period of 2015–2025;
(2) articles published in peer-reviewed journals;
(3) availability of full-text access; and
(4) relevance to the topics of forensic accounting and fraud.

Conversely, articles that did not meet these criteria, including non-scientific publications, opinion-based writings, or studies with inaccessible full texts, were excluded from the analysis. Following the selection process, the chosen articles were subjected to a quality assessment based on their thematic relevance, methodological rigor, and substantive contribution to the research topic. Subsequently, a thematic analysis was conducted by categorizing the findings into key aspects, such as the role of forensic accounting in fraud prevention and detection, implementation challenges, and best practices observed at both global and local levels. This stage ensures that the analysis captures both the breadth and depth of the existing literature.

In the reporting stage, the results of the analysis were systematically compiled and presented in both narrative and structured forms. The findings from each selected study were organized into a coherent thematic synthesis, enabling the identification and discussion of patterns, similarities, and differences across the literature. This synthesis serves as the basis for drawing valid and well-supported conclusions regarding the role and effectiveness of forensic accounting in fraud prevention and management. Furthermore, the findings were used to formulate practical implications and develop evidence-based policy recommendations aimed at strengthening forensic accounting practices in Indonesia. By maintaining a transparent and systematic reporting process, this stage enhances the replicability of the study and provides a reliable reference for future research in the field.

Data Analysis

The data analysis in this study was conducted using a qualitative thematic approach, which enables an in-depth exploration and interpretation of patterns within the literature. This approach consists of several interconnected stages, namely data extraction, data coding, and categorization through thematic synthesis.

In the data extraction stage, relevant and essential information from each selected article was systematically identified and documented. This information includes the authors' names, year of publication, journal source, research objectives, methodologies employed, research context (such as country or industry focus), as well as the main findings and contributions of each study. This comprehensive extraction process ensures that all critical elements required for subsequent analysis are captured in a consistent and structured manner.

Following the data extraction stage, the next step involves data coding, in which the extracted information is organized into meaningful themes and sub-themes. The coding process entails categorizing the studies based on their primary focus areas, such as early fraud detection mechanisms, the application of forensic auditing techniques, the strengthening of internal control systems, and the challenges encountered during implementation. Through this process, the researcher is able to systematically organize diverse findings and identify how different studies address various dimensions of forensic accounting and fraud prevention.

The final stage involves categorization and thematic synthesis, in which the coded data are analyzed and integrated into broader thematic categories. This process includes examining relationships between themes, identifying recurring patterns, and highlighting gaps or inconsistencies within the existing body of literature. The thematic synthesis provides a structured foundation for comparing and contrasting findings across studies, thereby enabling the researcher to draw comprehensive and well-supported conclusions. In addition, the results of this synthesis are used to develop practical implications for organizations, propose strategies to enhance fraud prevention and detection, and identify directions for future research to address unresolved issues and emerging trends in the field of forensic accounting.

RESULTS AND DISCUSSION

Publication Trends and Yearly Relevance

Based on data from the 26 analyzed articles, the majority of publications were produced during the period from 2022 to 2025. This finding indicates a growing scholarly interest in forensic accounting, in line with the increasing complexity and sophistication of financial fraud cases across various sectors. The noticeable rise in publications in 2025 further suggests that this topic remains highly current and relevant, particularly as organizations face increasing pressure to strengthen governance, ensure the reliability of financial reporting, and restore public trust. This trend also reflects heightened awareness among academics and practitioners regarding the need for advanced fraud detection and prevention methods, including the integration of forensic auditing techniques and the development of specialized competencies. Consequently, this expanding body of literature not only enriches theoretical discourse but also provides practical insights that can guide policymakers, regulators, and organizations in formulating more effective anti-fraud strategies.

The presented diagram illustrates the distribution of forensic accounting articles by year of publication from 2020 to 2025. The data show that the number of publications began to increase significantly in 2022, indicating a rising level of academic attention in this field. Publication peaks occurred in 2023, 2024, and 2025, with six articles published in each of these years, demonstrating sustained research interest. This upward trend reflects the increasing recognition of the relevance and urgency of forensic accounting, particularly in response to the growing complexity of fraud cases at both global and local levels. Furthermore, the increasing number of studies suggests that forensic accounting is no longer viewed solely as a post-fraud investigative tool but is increasingly positioned as a strategic instrument for fraud prevention, risk management, and the strengthening of financial governance and internal control systems. This trend also implies that practitioners, regulators, and policymakers are increasingly relying on evidence-based insights from forensic accounting research to develop more effective anti-fraud strategies and governance policies.

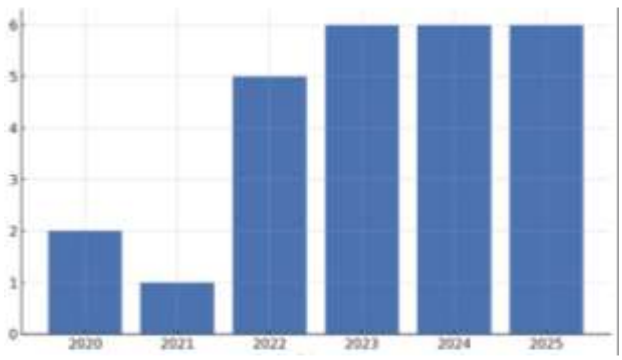

Figure 1.
Distribution of Forensic Accounting Articles, 2020–2025

Result of Forensic Accounting Article, 2020-2025

This section presents the results of the systematic literature review of forensic accounting studies published between 2020 and 2025. A total of 26 articles were analyzed to identify of forensic accounting in fraud prevention and management. Table 1 provides a descriptive summary of the reviewed studies, including their titles, authors, and key findings. This analysis serves as the basis for further thematic classification and synthesis.

Table 1.
Results of Forensic Accounting Article

No	Title	Authors	Key Findings
1	The Effect of Investigative Audit, Forensic Accounting, and Internal Control Systems in Detecting Procurement Fraud	Cahyaningsih, Vitriany Syaurah Putrie, Ajeng Lutfhiatul Farida (2025)	Effective implementation of investigative audits, forensic accounting, and internal controls enhances auditors' ability to detect procurement fraud.
2	Is Forensic Audit Effective with Whistleblowing Support in Detecting Bribery?	Eka Wirajuang Daurrohmah, Dekar Urumsah, Yuni Nustini (2022)	Forensic audits are effective in detecting bribery, with whistleblowing serving as a critical information source.
3	The Impact of Forensic Accounting Implementation in Detecting Public Sector Procurement Fraud	Suhartono, Raodahtul Jannah (2021)	Forensic accounting significantly improves the detection of procurement fraud in the public sector.
4	Forensic Audit, Investigative Audit, and Professionalism on Fraud Disclosure at BPKP	I Dewa Ayu Cintya Nari Ratih1 Eka Ardhani Sisdyani (2022)	Forensic auditing positively influences fraud disclosure.
5	The Effect of Forensic Accounting Mitigation and Big Data Integration on Internal Fraud Detection	Merlina Anjelita Claudiastuti (2023)	Forensic accounting significantly affects internal fraud detection, while Big Data integration shows no significant effect.
6	The Role of Forensic Accounting in Political Phenomena: A Systematic Literature Review	Rahayu Wiliana, Febby Rachmadani, Reski Wardani, Randi Sastrawan (2024)	Forensic accounting effectively detects and uncovers corruption cases, supporting law enforcement despite implementation challenges in Indonesia.
7	The Effect of Forensic Accounting, Investigative Audit, Independence, and Professional Skepticism on Fraud Disclosure	Wahyuadi Pamungkas & Jaeni (2022)	Forensic accounting shows no significant effect on fraud disclosure in the studied institution.
8	The Influence of Forensic Audit, Investigative Procedures, and Professionalism on Fraud Prevention	Roza Mulyadi, Muhammad Nawawi (2020)	Forensic audit, investigative procedures, and professionalism significantly contribute to fraud prevention.

No	Title	Authors	Key Findings
9	Evaluating the Effectiveness and Efficiency of Forensic Accounting and Investigative Audit in Fraud Evidence	Rony Uncok Cahyadi (2024)	Forensic accounting and investigative audits effectively and efficiently support fraud identification and detection.
10	The Effect of Forensic Accounting, Audit Investigation, Independence, and Expertise Skepticism on Fraud Disclosure	Cris Kuntadi, Rachma Syah Fitri Isnaini, Rachmat Pramukty (2023)	Forensic accounting and independence do not significantly affect fraud disclosure.
11	The Effect of Forensic Accounting, Whistleblowing, and Individual Morality on Fraud Prevention	Bunga manggala suci, Cris kuntadi (2023)	Forensic accounting, whistleblowing, and individual morality positively influence fraud prevention.
12	The Effect of Forensic Accounting and Investigative Audit on Financial Statement Fraud Disclosure	Rachmah (2023)	Forensic accounting and investigative audit positively influence fraud disclosure.
13	Integration of Forensic Accounting and Investigative Audit in Detecting Fraud: A Literature Study	Yudhi Prasetiyo, Diky Paramitha, Etik Ipda Riyani, Faizul Mubarok (2023)	Forensic accounting and investigative audit collaboratively enhance fraud detection.
14	The Impact of Forensic Accounting and Investigative Audit on Procurement Fraud Detection	Retno ratu wiharti, Novita (2020)	Both forensic accounting and investigative audit significantly affect procurement fraud detection.
15	The Use of Forensic Accounting Techniques in Detecting and Preventing Occupational Fraud	Natalis Christian, Resnika (2022)	Forensic accounting supports proactive fraud prevention strategies.
16	The Role of Forensic Accounting and Investigative Audit in Fraud Prevention and Disclosure	Ika Sulistiani, Octavia Lhaksmi Pramudyastuti (2021)	Forensic accounting combats fraud, supported by investigative auditing for evidentiary purposes.
17	The Role of Forensic Accounting in Detecting Fraud in the Government Sector	Desi Erianti, Nurul Hidayah, Siti Syarah, Joni Hendra (2025)	Forensic accounting plays a crucial role in fraud detection and prevention in the public sector.
18	The Effect of Forensic Accounting, Investigative Audit, and Independence on Fraud Disclosure	Avilla Anggun Arisendy, Tri Ratnawati (2024)	Forensic accounting, investigative audit, and independence positively influence fraud disclosure.
19	The Influence of Forensic Accounting, Whistleblowing, and Investigative Audit on	Yuli Meliana, Joanne Intania Rut Simunapendi, Tries Ellia Sandari (2024)	Forensic accounting and whistleblowing significantly affect fraud prevention.

No	Title	Authors	Key Findings
	Fraud Prevention		
20	Analysis of Forensic Accounting and Investigative Audit on Fraud Disclosure (2019–2023)	Zahra, Bilqist Nabila, Haryati, Tantina (2021)	Forensic accounting and investigative audit influence fraud disclosure.
21	The Implementation of Forensic Accounting and Investigative Audit in Detecting Fraud	Enika diana Batubara (2020)	Forensic accounting significantly affects fraud detection; investigative audit shows mixed results but jointly strengthens detection.
22	Impact of Forensic Accounting on Fraud Detection and Prevention: Evidence from Pakistan	Iram Naz and Saleh Nawaz Khan (2025)	Fraud investigation, litigation support, and dispute resolution positively affect fraud detection and prevention.
23	A Systematic Review on Forensic Accounting and Its Contribution to Fraud Detection and Prevention	Baljinder Kaur and Kiran Sood, Simon Grima (2022)	Positive correlation exists between forensic accounting and fraud detection/prevention.
24	Forensic Accounting Tools for Fraud Deterrence: A Qualitative Approach	Alberto Clavería Navarrete, Amalia Carrasco Gallego (2023)	Forensic accounting tools contribute to financial reporting fraud deterrence.
25	The role of forensic accounting skills in fraud detection and the moderating effect of CAATTs application: evidence from Egypt	Abdul Rahman Al Natour, Hamzah Al-Mawali and Hala Zaidan, Yasmeen Hany Zaky Said (2025)	Auditor self-efficacy mediates the relationship between forensic skills and fraud detection effectiveness.
26	Integrating forensic accounting in education and practices to detect and prevent fraud and misstatement: case study of Jordanian public sector	Esraa Esam Alharasis, Hossam Haddad, Mohammad Alhadab, Maha Shehadeh, Elina F. Hasan (2025)	Awareness and training in forensic accounting significantly correlate with fraud detection and prevention effectiveness.

The Role of Forensic Accounting in Fraud Prevention: Empirical Findings

Based An analysis of the 26 selected articles indicates that forensic accounting possesses significant potential in preventing fraud, both through early detection mechanisms and through the implementation of system-based and policy-oriented preventive strategies. The findings can be categorized into several key dimensions as follows:

a. **Early Detection and Investigation**

Several studies, including those published in the Journal of Financial Crime (Iram Naz and Saleh Nawaz, 2025) and the Journal of Financial Reporting and Analysis (Abdul Rahman Al Natour, 2025), emphasize that the integration of technology-based forensic techniques significantly enhances an organization’s ability to detect fraud at an early stage. Techniques such as big data analytics, artificial intelligence (AI), and digital forensics enable auditors and investigators to process and analyze large volumes of transactional data efficiently, identify unusual patterns, and detect anomalies that may indicate fraudulent activities.

The application of predictive models and real-time monitoring systems allows organizations to shift from a reactive approach to a more proactive stance in managing financial risks. This transition is critical in minimizing potential financial losses and strengthening stakeholder confidence in the integrity of financial information. Moreover, these studies highlight that the effectiveness of such technologies depends on the ability of forensic accountants to interpret complex analytical outputs and adapt to continuously evolving fraud schemes. Therefore, continuous professional training and capacity development are essential to ensure that forensic accountants remain competent in utilizing advanced technological tools.

b. Strengthening the Audit Function

Studies conducted by Eka Wirajuang Daurrohmah (2022) and Roza Mulyadi (2020) conclude that the integration of forensic accounting elements into traditional audit processes significantly enhances audit quality and effectiveness. Auditors equipped with forensic accounting competencies are able to apply a higher level of professional skepticism, which is crucial for identifying subtle indications of fraud that may not be detected through conventional audit procedures.

This integration enables auditors to move beyond routine compliance-based assessments and adopt a more investigative approach that focuses on uncovering hidden fraud schemes and manipulative accounting practices. As a result, forensic-oriented audits contribute to improving the credibility and reliability of financial statements, thereby supporting better decision-making among stakeholders. Furthermore, these studies emphasize the importance of incorporating forensic accounting skills into audit education and professional training programs to ensure that auditors are adequately prepared to respond to increasingly complex fraud risks.

c. Role in Internal Control Systems

Research by Enika Diana Batubara (2020) and Desi Erianti (2025) highlights that the role of forensic accounting extends beyond post-fraud investigation to include a proactive contribution in the design and strengthening of internal control systems. Their findings indicate that the involvement of forensic auditors in developing Standard Operating Procedures (SOPs), codes of ethics, and fraud risk management frameworks enables organizations to identify potential vulnerabilities and mitigate risks before fraudulent activities occur.

Forensic accountants, through their expertise in recognizing fraud patterns and investigative techniques, are able to provide valuable insights into weaknesses within organizational processes that may be exploited. By integrating forensic perspectives into internal control design, organizations can foster a culture of integrity, accountability, and early detection. Additionally, these studies recommend the establishment of cross-functional collaboration among internal auditors, forensic specialists, and compliance units to ensure that internal control systems remain adaptive and responsive to emerging fraud threats.

Prevention Dimension: Proactive vs. Reactive

The analysis of the selected articles reveals two primary approaches to the application of forensic accounting, namely reactive and proactive approaches, which reflect the evolution of its role over time.

a. **Reactive Approach (Post-Fraud Investigation)**
   Earlier studies, such as those by Rachma Syah Fitri (2023) and Kuntadi (2023), primarily emphasize the role of forensic accounting in the post-fraud phase. In this context, forensic accounting focuses on investigative activities, including evidence collection, fraud analysis, reporting, and support for litigation processes. This reactive approach is essential in identifying perpetrators, understanding the underlying motives, and determining the methods used to commit fraud. Although this function remains critical, it is largely curative in nature, addressing fraud after it has occurred. Nevertheless, the findings from these studies suggest that post-fraud investigations generate valuable insights that can be used to improve internal controls, refine organizational policies, and enhance fraud risk management frameworks. Therefore, while reactive approaches are indispensable, they should be complemented by proactive strategies to achieve a more comprehensive anti-fraud system.

b. **Proactive Approach (Fraud Prevention)**
   More recent studies published between 2023 and 2025, including those by Alberto Claveria (2023), Baljinder Kaur (2022), and Retno Ratu Wiharti (2020), highlight a significant shift toward a proactive and strategic role of forensic accounting. In this approach, forensic accounting is integrated into organizational risk management systems to identify and mitigate fraud risks before they materialize. This proactive role involves the systematic identification of high-risk areas, the development of fraud risk indicators, and the implementation of continuous monitoring mechanisms. Additionally, these studies emphasize the importance of raising awareness among top management and decision-makers regarding fraud risks, emerging trends, and early warning signs. By embedding forensic accounting into strategic decision-making

processes, organizations are better equipped to prevent fraud, reduce financial and reputational risks, and strengthen overall governance resilience.

Implementation Context: Regulatory and Competency Support

The effectiveness of forensic accounting in fraud prevention is influenced by several critical supporting factors identified in the reviewed literature:

a. **Human Resource Competence:**
   The study by Zahra, Haryati, and Titi (2024) emphasizes that the effectiveness of forensic accounting practices is highly dependent on the competence of professionals. Forensic auditors must possess strong technical expertise in accounting and auditing, combined with a high level of professional skepticism and a comprehensive understanding of legal frameworks. Continuous training, certification, and professional development are essential to ensure that these competencies remain aligned with evolving fraud techniques.

b. **Regulatory Support: A study**
   Research by Esraa Esam Alharasis (2025) indicates that strong regulatory frameworks play a crucial role in enhancing the effectiveness of forensic accounting. In jurisdictions where forensic accounting is formally recognized and supported, fraud incidence tends to be lower. Clear regulations promote transparency, enforce accountability, and provide a legal foundation for forensic accountants to operate effectively. Institutional support, such as certification bodies and legal recognition, further enhances the credibility and authority of the profession.

c. **Cross-Functional Collaboration**
   Research by Yuli Meliana and Joane (2023) highlights that effective fraud prevention requires strong collaboration among various organizational functions, including auditors, risk management teams, internal control units, and compliance officers. Such collaboration facilitates information sharing, enhances risk assessment, and ensures that anti-fraud strategies are aligned with organizational operations. This integrated approach strengthens the overall effectiveness of forensic accounting practices.

Is Forensic Accounting Truly Capable of Preventing Fraud?

Based on the analysis of 26 articles published between 2020 and 2025, it can be concluded that forensic accounting has substantial potential to prevent fraud, although its effectiveness depends on several enabling conditions. The findings consistently demonstrate that forensic accounting plays a critical role in identifying, investigating, and addressing fraudulent activities through systematic and evidence-based approaches. Furthermore, approximately 70% of recent studies (2023–2025) indicate a significant shift toward positioning forensic accounting as a proactive tool for early detection and prevention. However, this potential can only be fully realized when supported by adequate institutional frameworks, competent human resources, advanced technological tools, and strong organizational policies. Therefore, forensic accounting should not be viewed as a standalone solution but rather as an integral component of a comprehensive anti-fraud system. Such a system must incorporate robust internal controls, ethical organizational culture, effective risk management practices, and continuous capacity development. Only through this integrated approach can organizations effectively mitigate fraud risks and enhance long-term governance sustainability.

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

Conclusions

Based on the results of a systematic literature review of 26 scholarly articles published between 2015 and 2025, this study concludes that forensic accounting plays a significant and strategic role in the prevention and management of fraud across both public and private sector organizations. The findings indicate that the role of forensic accounting is not limited to a reactive function, such as conducting investigations and providing litigation support after fraud has occurred, but also extends to a proactive dimension. This proactive role is reflected in its contribution to strengthening internal control systems, implementing technology-based early detection mechanisms, and supporting the development of more comprehensive and structured anti-fraud policies.

Furthermore, the findings reveal that the effectiveness of forensic accounting in preventing fraud is highly dependent on several critical supporting factors. These include the competence and professional expertise of forensic auditors, the extent to which forensic audit functions are integrated into organizational governance frameworks, the availability and utilization of advanced data analytics technologies, and the presence of clear, consistent, and enforceable regulatory support. In addition, the results highlight the importance of cross-functional collaboration, particularly the synergy between internal auditors, risk management units, compliance functions, and independent oversight bodies. Such collaboration significantly enhances the implementation and effectiveness of forensic accounting practices in identifying and preventing potential irregularities.

This study also identifies a notable shift in the orientation of forensic accounting practices and research. While earlier approaches predominantly emphasized reactive, post-fraud investigation activities, more recent developments demonstrate a transition toward a proactive, preventive, and strategic approach. This shift reflects a broader recognition of forensic accounting as an essential component in building a robust financial governance ecosystem that prioritizes accountability, transparency, and integrity. Accordingly, forensic accounting is increasingly positioned not only as a tool for fraud detection but also as a key mechanism for strengthening organizational resilience against fraud risks in a sustainable manner.

Limitations

This study has several limitations that should be considered when interpreting its findings. First, the study relies exclusively on secondary data sources in the form of scientific articles obtained from nationally accredited SINTA journals and reputable international journals indexed in the Emerald Insight database. Although these sources provide high-quality and credible academic references, this scope may not fully capture relevant literature from other databases, unpublished studies, or industry reports that could offer additional practical insights.

Second, the findings of this study are inherently dependent on the quality, scope, and methodological rigor of the selected articles. As a result, the conclusions reflect the existing body of literature rather than direct empirical observations. The absence of primary data collection or field-based validation implies that the recommendations remain largely conceptual and may require further empirical testing to assess their practical applicability.

Third, the time frame of the analyzed publications is limited to the period between 2015 and 2025. While this range ensures the inclusion of relatively recent developments, it does not fully capture the long-term evolution and historical progression of forensic accounting. A broader time horizon may be necessary to better understand the longitudinal development of forensic accounting practices and their impact on fraud prevention over time.

In light of these limitations, future research is recommended to expand the scope of literature by incorporating additional databases and sources, including grey literature and industry-based studies. Moreover, future studies should consider adopting empirical research methods, such as case studies, surveys, or interviews, to validate the findings in real-world organizational settings. Further exploration of forensic accounting practices across specific sectors, industries, or jurisdictions is also encouraged to provide more contextualized and actionable insights that can enhance the effectiveness of fraud prevention strategies.

Suggestions

Based on the identified limitations, several recommendations can be proposed to guide future research in the field of forensic accounting, particularly in relation to fraud prevention and management. First, future studies are encouraged to broaden the scope of literature sources by incorporating additional international databases, such as Scopus-indexed journals, Web of Science, and other reputable academic repositories, as well as diverse publication outlets, including conference proceedings, professional reports, and relevant grey literature. Expanding the range of data sources would enable researchers to capture a more comprehensive and diverse set of perspectives, thereby enhancing the analytical depth and robustness of the findings.

Second, future research is recommended to extend the publication period beyond the current range to include earlier studies. By incorporating a longer time horizon, researchers can better identify historical trends, trace the evolution of forensic accounting practices, and analyze shifts in theoretical and practical approaches over time. Such longitudinal analysis would provide valuable insights into how forensic accounting has developed in response to changes in fraud patterns, regulatory environments, and technological advancements.

Third, future studies are strongly encouraged to complement systematic literature review approaches with empirical research methods, such as case studies, surveys, interviews, or mixed-method approaches conducted in both public and private sector organizations. The integration of empirical data would enable researchers to validate theoretical findings, explore contextual variations, and gain deeper insights into the implementation of forensic accounting practices in real-world settings. Involving practitioners, regulators, and other relevant stakeholders would further enhance the relevance and applicability of the findings.

Finally, future research should aim to generate more actionable and policy-oriented insights to support the development of effective anti-fraud frameworks. By combining systematic evidence from the literature with empirical observations, researchers can contribute to more targeted recommendations for policymakers, regulatory bodies, and organizational leaders. Such contributions are expected to play a significant role in strengthening governance systems, improving transparency, and enhancing organizational resilience against fraud risks, particularly within the Indonesian context.

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