

The Domain of Forensic Accounting Services: Evidence from Australia

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Abstract

This study aims to explore the service most offered by the Australian forensic accountants. Data have collected services-related information that has been posted on the forensic accounting firms' websites in Australia. A descriptive statistic was performed on the data to identify the most provided services. We found that Australian accounting firms show high levels of engagement in different assignments cover the main aspects of forensic accounting services. In addition, the nature of forensic accounting in the Australian context seems to be highly complicated and requires an interdisciplinary mindset to provide an integrated forensic service. The results provide guidance to many forensic accounting stakeholders including forensic accounting practitioners, universities, and accounting students. In addition, this paper provides new avenues for future research in terms of forensic accounting practice, education, and regulation.

Keywords: Australian firms, forensic accounting, services

1. INTRODUCTION

Forensic accounting services have proliferated in the last few decades (Hegazy et al., 2017). Since its emergence, forensic accounting has become of increasing interest to researchers and other stakeholders in different countries (Rezaee et al., 2004; Daniels et al., 2013; Eiya & Otor, 2013). It is noticeable that forensic accountants provide services which fall into four categories; fraud investigation (Mehta & Bhavani, 2017), IT forensic (Pearson & Singleton, 2008; Cook & Clements, 2009), litigation services (Renzhou, 2011; Durney & Fitzpatrick, 2016), and business valuation (DiGabriele, 2009; Cheng & Crumbley, 2016). The purpose of this paper is to investigate the service most offered by the Australian forensic accountants. This paper suggests a new classification of the professional services rendered in an engagement matter. This classification is based on the findings from our analysis to the Australian forensic accounting firms' websites, which has been benchmarked to the literature.

The value of this research stems from providing guidelines to universities to develop their forensic accounting curriculum and to the peak level association in developing an *ad hoc* forensic accounting certification. Moreover, this study allows students to develop the essential knowledge required to pursue a forensic accounting career and enhances the practical aspects of the forensic accounting profession by offering guidelines for practitioners to improve their credibility. Additionally, this study will be of interest to human resources officers who are hiring forensic accountants in their companies. The remainder of this paper is divided into the following sections. The next section provides a review of the literature in the forensic accounting field. The third section discusses the used methodology and research question. The fourth section presents empirical evidence about the services provided by the Australian forensic accounting firms. The fifth section provides the discussion. The final section presents the research conclusion.

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2. LITERATURE REVIEW AND RESEARCH QUESTION

Previous literature has shown that fraud, financial scandals, and companies' failure have an effect on in a negative way on the credibility of the accounting profession (Botes & Saadeh, 2018). Consequently, accountants are required to provide services that exceed the traditional process of bookkeeping, financial reporting and statutory audit. In fact, an accountant should be able to see the whole picture within an organization in order to provide a better solution to the companies' vexed-problems (Davis et al., 2010). In this regard, forensic accounting deals with services that are beyond the traditional services domain of accountants or auditors (Huber & DiGabriele, 2015). Forensic accountants may be employed in a range of industries including; auditing, insurance companies, banks, police forces, or government agencies (Matson, 2016).

In terms of fraud investigation, the effective services of forensic accountants are to investigate, prevent and detect fraud within individuals, corporate and governmental levels (Alshurafat et al., 2019). Fraud is extremely expensive, and the best way to reduce fraud is to take steps to prevent fraud from occurring (PwC, 2016). Forensic accountants play a significant role in detect, prevent and prosecute those individuals who are involved in criminal activity (Brickner et al., 2010). In seeking of fraud detection through the fraud examination process, forensic accountants are associated with many tasks such as collecting and analyzing documentary evidence (Tarr et al., 2016), Forensic accounting practitioners participate in the investigation of financial crimes such as financial misstatement, money laundering, identity theft, administration flaccid, and government corruption (Brickner et al., 2010; Sanchez, 2012).

Evaluating difficult financial transactions and offering evidence to the law courts regarding the financial and the criminal matter put the forensic accountants in the front of the commercial litigation and business dispute resolving process (DiGabriele, 2008b). An expert witness is a specialist qualified by virtue of specialized knowledge, skill, experience, or training to assist in illustrating and communicating conclusions of facts in areas beyond the experience and comprehension of an average person (Rezaee et al., 1992). Forensic accountants usually testify in civil and criminal court trials or defense of a criminal matter. An example would be if a commercial dispute arose between partners, stakeholders, or companies (Brennan, 2005). Practitioners in the filed associated with different dispute resolution cases such as a commercial dispute, family dispute, valuations dispute resolution.

Business valuation is the process of evaluating the appraised value of a business or assets (Rasmussen & Leauanae, 2005). It includes a comprehensive comprehending and scrutiny of the firm under the process of valuation, the business setting in which it works and the local and national economic environment. A valuation conducted following a fair market value application represents the price at which a business interest would complete the transaction between a willing buyer and seller (Smith, 2012). Within forensic accounting research, there is a notable lack of research that provides empirical evidence about business valuation, which is one of the main subjects of the forensic accounting domain (Huber & DiGabriele, 2015). Consequently, researchers should provide more attention to the topic of business valuation as it is considered a primary role for forensic accounting and advantageous in different circumstances (Rezaee et al., 1992; Rasmussen & Leauanae, 2005; DiGabriele, 2008a; Grubb, 2015; Lee et al., 2015; DiGabriele & Lohrey, 2016; Grubb, 2017).

Today, businesses and companies of every size are using computerized accounting systems to some degree in their accounting transactions treatment. Forensic accounting specialists appreciate the advantages and necessity of using IT in their work, primarily for fraud investigations within the public and private companies (Cook & Clements, 2009; Van Akkeren et al., 2013). Forensic accountants rely on various data mining software Such as audit command language (ACL), interactive data extraction and analysis (IDEA), monarch, NetMap, analytics, piccolo and SAS. Also, they use case management software such as analyst's notebook, CaseMap, NetMap, and MAGNUM as well as the use of the internet and general-purpose tools such as MS office tools (Cook & Clements, 2009; Van Akkeren et al., 2013). Forensic accountants may recognize fraud and financial crime risks linked to the digital environment. Computer knowledge provides forensic accountants with additional competencies in terms of data preservation, collection and analysis and data visualization.

The review of the literature suggests four categories of practice for forensic accounting; this includes as discussed earlier fraud investigation, business valuation, litigation services, and IT forensic. Forensic accounting research in Australia is very limited (Chen & Van Akkeren, 2012; Van Akkeren et al., 2013; Van Akkeren & Tarr, 2014; Van Akkeren & Buckby, 2015; Tarr et al., 2016). Van Akkeren et al. (2013) stated that views differ broadly on the best practice way forward for the forensic accounting profession within Australian practitioners. From the review of literature in the forensic accounting field, which is mainly centric to the USA, this research's scope is to explore forensic accounting in the Australian context. Therefore, in this article, we aim to address a theoretical

question, ‘what is the forensic accounting intellectual technique/special expertise?’ by answering an empirical, context-specific question, ‘What are the services offered by Australian forensic accountants?’

3. METHODOLOGY

In this study, secondary data of services that forensic accounting firms provide were collected from Australian forensic accounting firms' websites. Based on the collected data, this study explores the specific experts and the provided services by forensic accounting practitioners in the Australian context.

3.1 Method of Data Collection, Analysis, and Reliability for the Secondary Data

Comprehensive quantitative content analysis has been done on information posted on websites of a representative sample (n=43) of Australian forensic accounting firms to explore the areas of specialty most covered by Australian forensic accountants and to answer the research questions. The firms' websites have been located by performing a Google search and reviewing the ABN Lookup website¹.

The areas of specialty most covered by forensic accountants were content analyzed via the NVIVO software program. We performed the initial coding, and then two weeks later we audited a sample of the initial coding stage comprised of ten companies and ten services. Within each coding stage, we recorded the score for variables; value one has been given when the company provides the service and zero otherwise. The interrater reliability between the two coding results was measured by using the percent of agreement (McHugh, 2012), which is considered suitable to test the values consist only of binary data. As presented in Table 1 the percentage of agreement for the codes of interest in this study was (87%), which is considered an almost perfect agreement.

Table 1. Interrater reliability checks based on the percent of agreement.

Firms	Differences between the two coding stage									
company 1	0	1	0	0	0	0	0	0	1	0
company 2	0	0	0	0	0	0	0	1	1	0
company 3	0	1	0	0	0	0	1	0	0	0
company 4	0	0	0	0	0	0	1	0	1	0
company 5	0	0	0	0	0	0	0	1	1	0
company 6	0	0	0	0	0	0	1	1	0	0
company 7	0	0	0	0	0	0	0	0	0	0
company 8	0	0	1	1	1	0	0	1	0	0
company 9	0	0	1	0	0	0	1	0	1	0
company 10	1	0	1	0	0	0	1	0	0	0
number of zeros	9	8	8	9	9	10	8	8	8	10
percentage of agreement	90%	80%	80%	90%	90%	100%	80%	80%	80%	100%
study interrater reliability	87%									

The main categories were taken from the literature review, analyses of all the data triangulated and benchmarked against prior studies. Consistent with the literature review on forensic accounting the categories were representing fraud investigation services, litigation services, business valuation services, and computerized forensic analysis. During the first coding cycle, there are few services were coded and did not map correctly to the identified categories from literature. Those services were beyond the normal scope of forensic accounting offered (e.g. kidnap & ransom, restructuring & turnaround and shadow expert).

4. RESULTS

Our results are based on the empirical evidence of the websites of Australian forensic accounting firms. Since the literature in this field of knowledge is mainly centric to the USA, we performed a content analysis to understand the nature of forensic accounting services that are offered by the Australian forensic accounting firms. Our findings and the literature correspond with the same classification of services, which we present in Figure 1.

¹ ABN Lookup is the public view of the Australian Business Register (ABR). It provides access to publicly available. <https://abr.business.gov.au/>

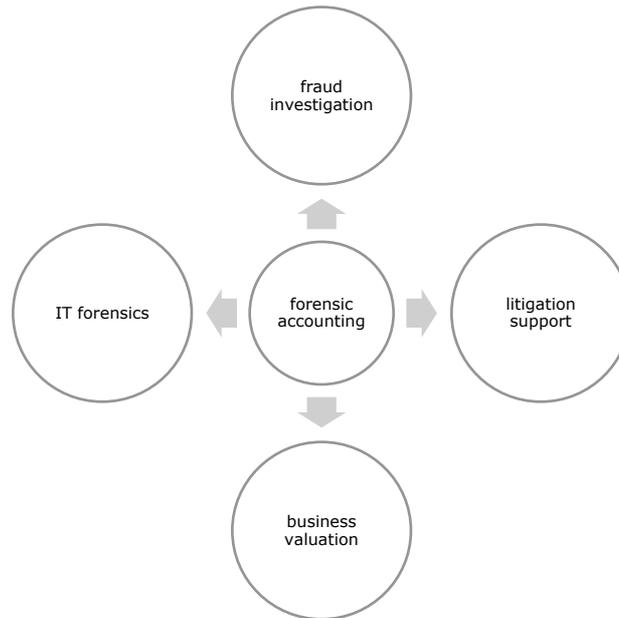


Fig. 1. classification of forensic accounting services; compiled by the authors.

4.1 Descriptive Statistics

Table 2 shows descriptive statistics drawn on the forensic accounting services related to 43 Australian accounting firms. It can be seen from this table that while fraud investigation, business valuation and IT forensic services are not offered by some accounting firms, at least one litigation service is provided at each firm, which is expert testimony as will be shown later in this study. This reflects the genuine nature of forensic accounting, which is intrinsically related to court procedure and law. All categories of services show a variety of engagement services. However, the categories that showed the highest differences among banks were litigation services and business valuation. Therefore, the focus of this study is to define and categorize the most rendered services by the forensic accountants in the Australian context.

Table 2. Descriptive statistics of the variables.

	Observations	Minimum	Maximum	Mean	Std. Deviation
Fraud services	43	0	9.0	3.256	2.4794
Litigation services	43	1.0	14.0	6.326	3.3574
Business valuation services	43	0	12.0	4.860	3.3987
IT forensic services	43	0	7.0	1.930	2.3644

4.2 Services most rendered

Within the broad range of services offered by forensic accounting firms, Van Akkeren et al. (2013) found that approximately one-third of these services focus on fraud. We found that within the fraud investigations, 81% of the firm in our sample provides fraud investigation services at the corporate level which is the most provided service. The firms are giving more considerable attention to the fraud investigation services within the government level more than the individual level, among those in government level services, anti-corruption services are the most provided service with 35 of the firms in our services. Within the individuals' level, intellectual property theft is the most services provide with eight firms (19%); in our sample, 12 firms provide fraud awareness training for clients' services. Figure 2 demonstrates the most rendered services within the category of fraud investigation services.

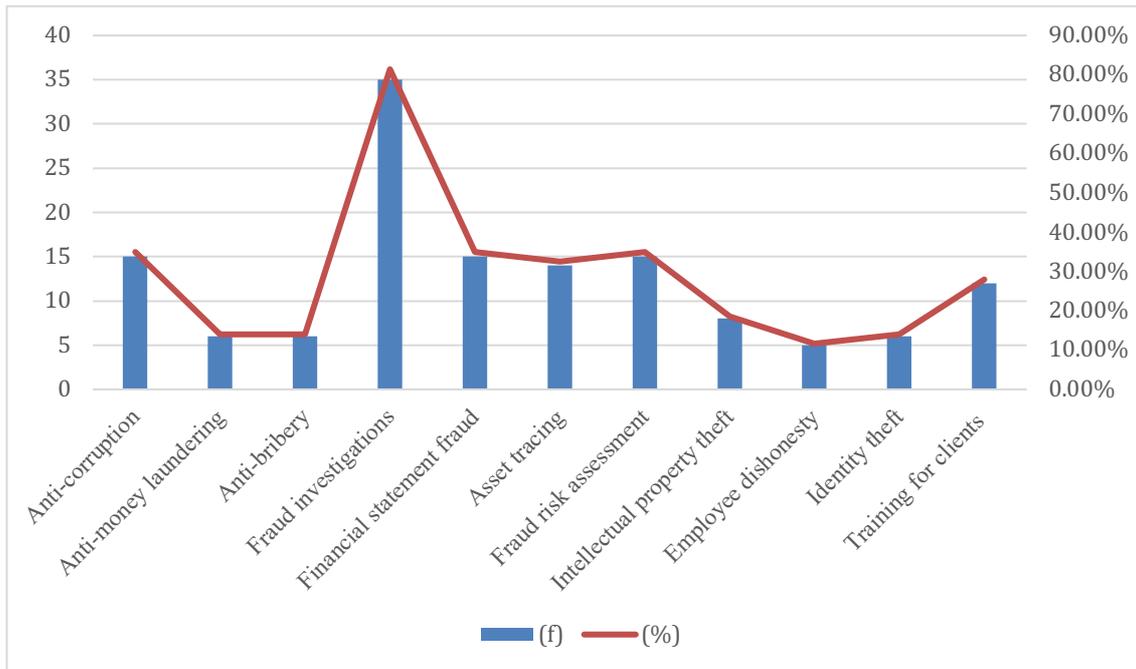


Fig. 2. services within the category and fraud investigation.

Litigation services are broad; this, in turn, makes forensic accounting a multidisciplinary specialization. Australian forensic accounting firms respond in a very active manner to the complexity of forensic accounting work. We located six main services categories (i.e. out-of-court litigation services, family law, consulting, dispute resolution, expert witness and due diligence). Dispute resolution, is the most varied category of services with seven types of services, while commercial disputes resolution is the most provided service in this category, by 72% of the firms. Forensic means, “Belonging to, used in, or suitable to courts of Judicature”. Therefore, all firms provide expert testimony, which is the most provided services by the practitioners and that because it is the intrinsic aim of forensic accounting work. In the category of due diligence, employee negligence is most provided by 14 firms. Property matters provided by 22 firms as the most provided service in the family law category. While 26 firms in our sample provide tax issues services as the most provided service in the consulting category, Figure 3 shows the most rendered services within the category of litigation support services.

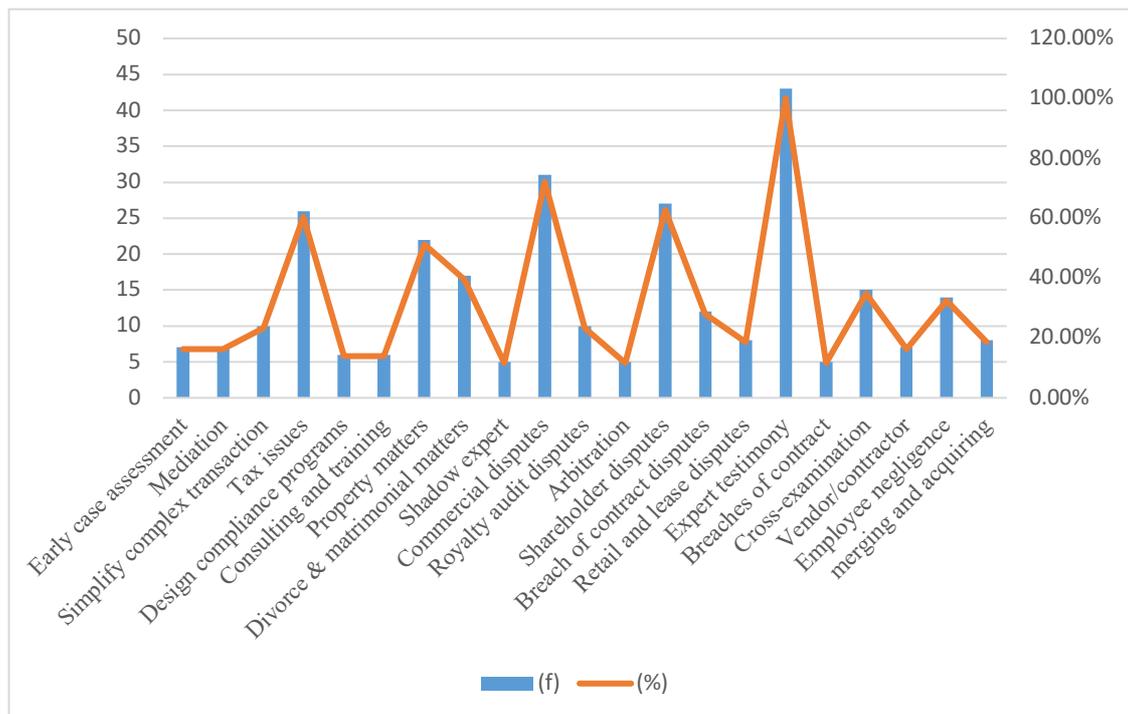


Fig. 3. services within the category and litigation support.

With the several regulatory developments that have taken place recently, business valuation has become an immensely specialized area. Business valuation is regularly applied to give an independent valuation report for a range of purposes (Smith, 2012). We classified the services into three categories; employee benefit, quantification of loss and other business valuation services. The most provided services are delivering an opinion and estimate of value, which provided by 65% of firms in our sample. In the category of quantification of losses, loss and damage claims with 51% and calculating loss of profits with the same percentage are the most provided services. Superannuation interests are the most service provided in the category of employee benefit with 37 % of the firms. Figure 4 displays the most provided services within the category of business valuation services.

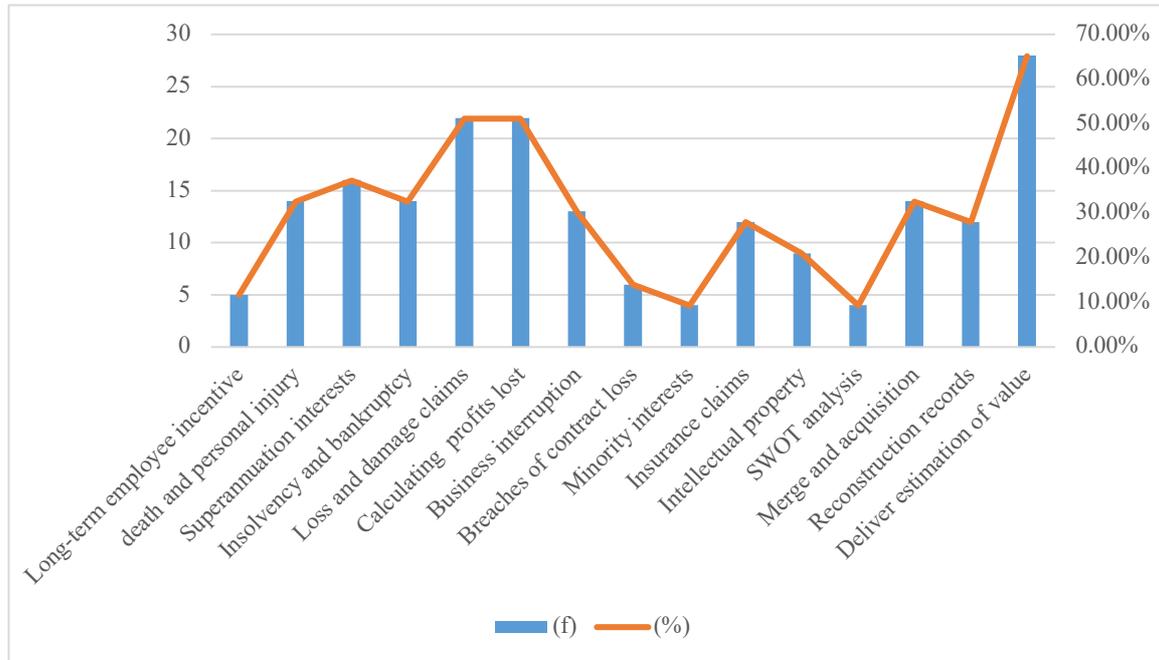


Fig. 4. services within the category and business valuation.

Though forensic IT specialists are not forensic accountants, forensics is a tool that forensic accountants use. Forensic accountants depend on the output of their specialist and use the data they collect in a forensic manner. The most provided services in the area of its forensic accounting are data preservation, and analysis, which provided by 35% of firms in our sample. Cybercrimes and examining system security services are provided by 13 firms, while only five firms provide IT policy compliance review services. Figure 5 displays the most provided services within the category of IT forensics services.

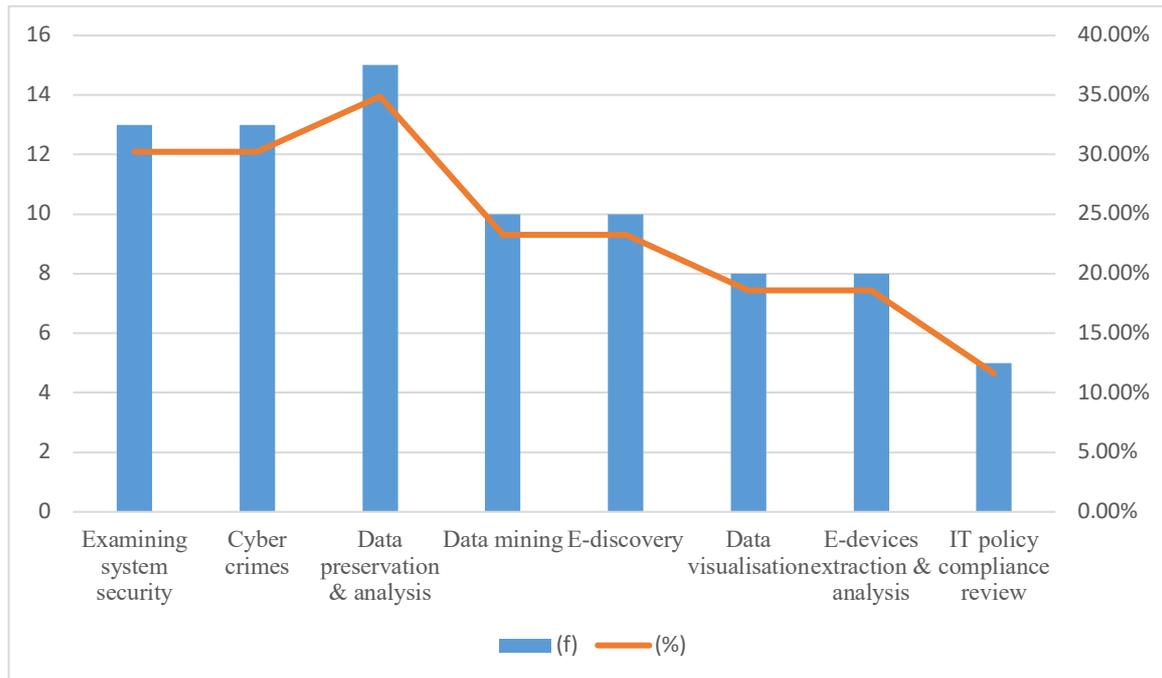


Fig. 5. services within the category of IT forensics services.

5. DISCUSSION

Forensic accounting is about supporting individuals, organizations, and governments through one of the most challenging times, by providing services that may maintain their on-going operations. Forensic accounting services are wide-ranging, which makes forensic accounting an interdisciplinary field. Although there is overlap between some services that forensic accounting provides (e.g., litigation services and business valuation; fraud detection and cybercrimes detection). We categorized the services that forensic accounting firms provide into four categories (i.e. fraud services, litigation services, business valuation and IT forensic) as evident in the literature (Brennan, 2005; Pearson & Singleton, 2008; Louwers, 2015; DiGabriele & Lohrey, 2016).

In terms of the provided services, Australian forensic accounting firms respond in a very active manner to the complexity of forensic accounting work. They provide a variety of services that covers the vast majority of the clients' needs. Mainly forensic accounting firms focus on fraud investigations services, disputes solving services, family law services, expert testimony services; deliver an opinion & estimate of value services, and loss and damage claims services. Australian firms give little attention to IT forensics services; all services under the IT forensics category are provided by 35% or less of firms in our sample.

In this respect, forensic accounting firms have to improve their team qualifications and competencies to provide services in this domain. Hence, they can maintain their benchmarking and competencies. Findings suggest that a successful forensic accounting firm should have a team of specialists in different categories of forensic accounting services. It is a challenge to have a specialist who is able to work in all domains of this complex area of practice. An educational degree could be helpful to practitioners in understanding the legal ramifications and the environment within which forensic accounting operates while a professional accreditation is helpful to practitioners in specializing in specific services categories.

The findings show that firms inclined to provide fraud services at the corporate level more than the government and individual level, this is justified by the fact that privately held and publicly owned companies are the victims of two-thirds of the fraud cases reported (ACFE, 2016). Australian firms show a high level of engagement in different assignments cover the main construct of the fraud tree (i.e., corruption, asset misappropriation, and financial statement fraud). Fraud prevention can be done by creating the right environment within an organization and making the right hiring choices. Educators can participate in fraud prevention and economic reforms by enhancing fraud and forensic accounting education in the higher education sector.

In terms of litigation services, Australian firms give significant attention to this category's group of services. Expert witness services provided by the majority of firms in our sample and this reflect the importance of these services. The firms provide other services we did not categorize because of the low percentage of firms that

provide them. Such as product liability, product recall services, prolongation claim services, receiverships services, restructuring and turnaround services, whistleblowing management services, anti-Ponzi schemes services, review of the internal controls services, arson detection services, kidnap and ransom services, and shadow expert services. Forensic accountants may also be engaged in matrimonial litigation and provide expert testimony in the family court to evaluate a family property, providing a fiscal profile of the family's income, ensure equitable distribution of assets, and prepare lifestyle analysis; these engagements represent a few of the various litigation services that an expert witness may offer. In a family lawsuit, both parties jointly appoint an expert to value the business, and this is appreciated in terms of reducing costs and complexities in litigation. In some circumstances, a shadow expert is needed. A shadow expert plays a role in another way of interpreting the facts, analyzing a single expert's report for accuracy and discussing the reasonableness of the used valuation methodology.

6. CONCLUSION AND RESEARCH AGENDA

There is a great necessity to know more about the major forensic accountant's services. This study provides readers with a digest of the previous studies chosen from a board array of research that covers related forensic accounting issues. Furthermore, this study provides evidence about the services provided by forensic accounting firms in the Australian context.

This study opens up additional research avenues as well. Our review of firms' websites shows that there are many forensic accounting firms specialize in providing the services within special markets or sectors (i.e., tourism, industry, education, health, etc.). Consequently, future research could explore the variation in the nature of the same provided service between different markets or sectors. In terms of forensic accounting education, a researcher could investigate the education of forensic accounting in higher education institutes. This study makes several contributions. Firstly, it equips forensic accounting practitioners with insightful knowledge of forensic accounting services. This will lead practitioners to be ready to investigate accounting issues, collect evidence, provide litigation support, deal with valuation matters, and work in a sophisticated technology-based business environment. Secondly, this study offers guidance to universities in developing their forensic accounting curriculum, and for accounting students to identify the knowledge needed by employers. Finally, it provides new avenues for future research in terms of forensic accounting practice, education, and regulation.

The current study has the following limitations. First, some firms' websites provide incomplete information about the services that they provide. Second, the researchers were unable to access fully all Australian firms due to a lack of contact directory or database, which could include all Australian firm detail. Finally, the information provided herein was correct at the time of reviewing firms' websites.

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