

Research Dynamics in Forensic Accounting at the Global Level

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Abstract

Fraud is a disease that affects every economy, and Forensic Accounting (FA) is a cure for this disease. FA is the combination of three fields: accounting, auditing and investigating. FA has become necessary for almost every industry in today's complex business environment. Even though this discipline is particularly beneficial in detecting and preventing fraud, it has not evolved as much as it should due to a lack of knowledge, a shortage of professionals and inadequate attention from the government and other regulatory agencies. The purpose of this study is to examine the dynamics of research in FA and find gaps where future research can be possible. To attain the study's objective, Bibliometric analysis of 172 articles extracted from the Scopus Database has been employed to determine the research status, most influential authors, institutions, countries, sources, the social structure of nations and emerging keywords in this field.

Keywords: Fraud, Forensic Accounting, Bibliometric Analysis, VOSviewer, Biblioshiny

Introduction

'There are three things in the world that deserve no mercy: hypocrisy, fraud, and tyranny!' - Frederick William Robertson (Kundu & Rao, 2016).

The quoted statement above makes it quite evident how catastrophic frauds are for any economy, developed or emerging. Fraud has spread throughout the world and has become the norm that no nation, whether at the state, federal, municipal level or in the commercial or public sector, can proudly declare that there is no instance of fraud. The extent of fraud differs between nations and

between organisations (Abdullahi et al., 2015). Fraud has been in the financial sector for more than three decades. Some of the few numbers include the insider trading and looting of thrift stores scandal connected to a merger and acquisition in 1980, the IPO fraud in 1990, significant accounting frauds in big enterprises like Enron, WorldCom and Ahold, the financial crisis of 2007–2008 brought on by fraudulent activity in the mortgage industry, etc. (Reurink, n.d.). Today, fraud is the business world's greatest opponent, affecting not just the economy where the fraud occurred but also the economies of other nations. The financial crisis of 2007–2008 is one of the finest examples. The public loses faith in the government and the organisations or institutions where the fraud occurred. Fraud is generally understood as any activity involving deceit that is done to make money for the offender. According to Black's Law Dictionary^[1], fraud is a crime committed when a person deliberately misrepresents the truth or hides a substantial fact to cause another to behave in a way that results in financial loss for that person.

The Association of Certified Fraud Examiners^[2] states that while there are many different methods to categorise fraud, it is often separated into two categories: individual and organisational. Individual fraud mainly refers to crimes like identity theft, Ponzi schemes, phishing, credit card fraud, cybercrimes and many more that target a single person. On the other hand, organisational fraud can be internal, meaning it can be done by a single employee or a group of employees or by any executive or management who misleads the company or occasionally

¹<https://legal.thomsonreuters.com/en/products/law-books/blacks-law-dictionary>

²AICPA & CIMA | AICPA (aicpa-cima.com)

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collaborates with outside parties. Scams like embezzling cash or inventory, hiding information from creditors or shareholders, submitting fake tax returns, etc., are examples of these frauds. External factors include clients who swindle businesses sometimes, suppliers who tell falsehoods about the job completed and the growing use of technology in business, which puts companies at risk of losing customer data or intellectual property, among other things. Due to the fact that fraud has become a worldwide phenomenon, corporate organisations all over the world are utilising the assistance of forensic accountants to identify fraud risk indicators and, therefore, detect and avert fraud occurrences.

Forensic Accounting

Due to the surge in financial crimes, forensic accounting (FA) is one of the fastest-growing fields of specialisation in the accounting field and is also becoming a hot issue for businesses, academics, researchers and the government. In 1930, Frank Wilson coined the phrase “forensic accounting.” It essentially synthesises the three disciplines of accounting, auditing and investigation. According to the AICPA (American Institute of Certified Public Accountants) ^[3], FA is the application of accounting theories, principles and disciplines to facts or hypotheses in a legal dispute, and it incorporates every aspect of accounting expertise.

Investigative accounting, often known as fraud auditing or FA, is a combination of forensic science and accounting. According to Crumbley (2003), forensic science is the application of natural law to human law. He describes forensic scientists as experts who provide expert views on their results in court and assessors and interpreters of facts and evidence in legal disputes. The science in discussion here is accounting science, which means that economic data will be examined and interpreted as cited in (Dhar & Sarkar, 2010). Examining fraud, providing legal support and providing expert testimony are the three primary areas where FA can be applied. Even though this discipline is particularly beneficial in detecting and preventing fraud, it has not evolved much due to a lack of knowledge, a

shortage of professionals and inadequate attention from the government and other regulatory agencies.

It is abundantly evident from the arguments above that FA is a crucial discipline. On this premise, it is vital to emphasise the progress of research in this field up to this point. The primary goal of this work is to address the following research questions:

RQ1. What is the current research status in the field of FA?

RQ2. Which countries, institutions and authors contribute most to FA research?

RQ3. Which sources in this area have the most influence?

RQ4. Which publications or papers in this field have the most sway?

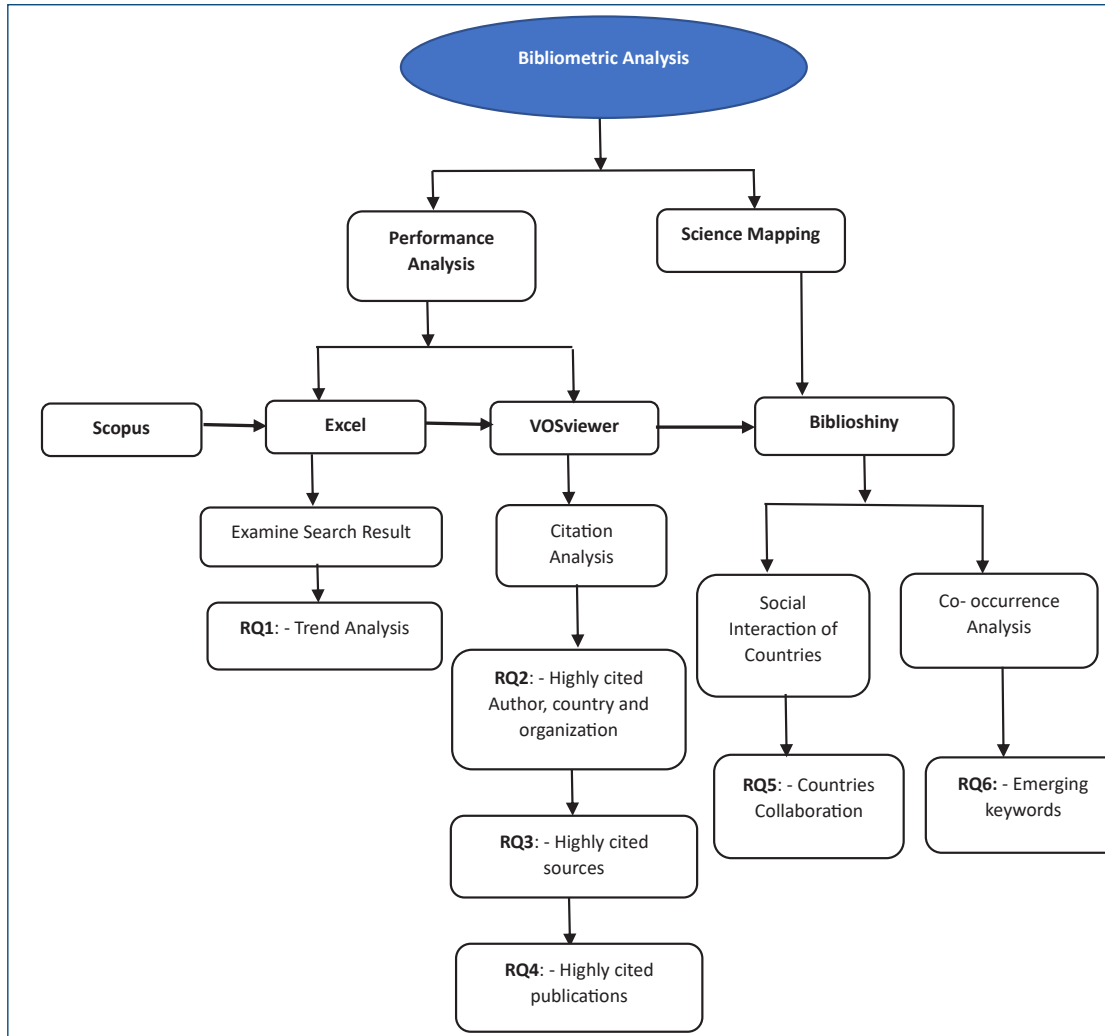
RQ5. What is the current scenario for cross-border country collaboration?

RQ6. What are the most prominent keywords in this domain?

Research Methodology

The purpose of this study is to examine the dynamics in the field of FA research. Bibliometric Analysis of 172 documents has been employed to answer the RQ [Fig. 1] based on the data extracted from SCOPUS database [Table 1], which aids in utilising statistical and mathematical methods for quantitatively analysing scholarly publications to demonstrate evidence of scientific accomplishments and research performance (Zyoud & Zyoud, 2021). The study performed bibliometric analysis, performance analysis and science mapping, as depicted in Fig. 1. Performance analysis assists in comprehending the work that has been done on a specific subject, and scientific mapping assists in determining the relationships and networks (Donthu et al., 2021). The emergence of different bibliometric applications, such as VOSviewer, Biblioshiny, Gephi and many more, has enhanced the popularity of bibliometric analysis in recent years. In the present study, VOSviewer and Biblioshiny have been employed.

³Fraud 101: What is Fraud? (acfe.com)



Source – Researcher’s creation.

Fig. 1: Analytical Methods Used for Bibliometric Analysis

Table 1: Criteria for Selection of Final Documents

<i>Selection Criterion</i>	<i>Documents Excluded</i>	<i>Documents Included</i>
Data of Data extractions:- 23 April, 2023		
Period:- 1991 - 2023		
Database:- Scopus		
Key Terms used in the search:- “Forensic Accounting” OR “Forensic Auditing”		
Results of Initial Search		316
Filters used:-		
1. Subject area:- Business, management and accounting, Economics, Econometrics and Finance, and Social Science.	74	242
2. Document type:- Article only	54	188
3. Language:- English only	7	181
4. Stage of Publication:- Finally published articles.	3	178
5. Final documents after removal documents having missing information	6	172

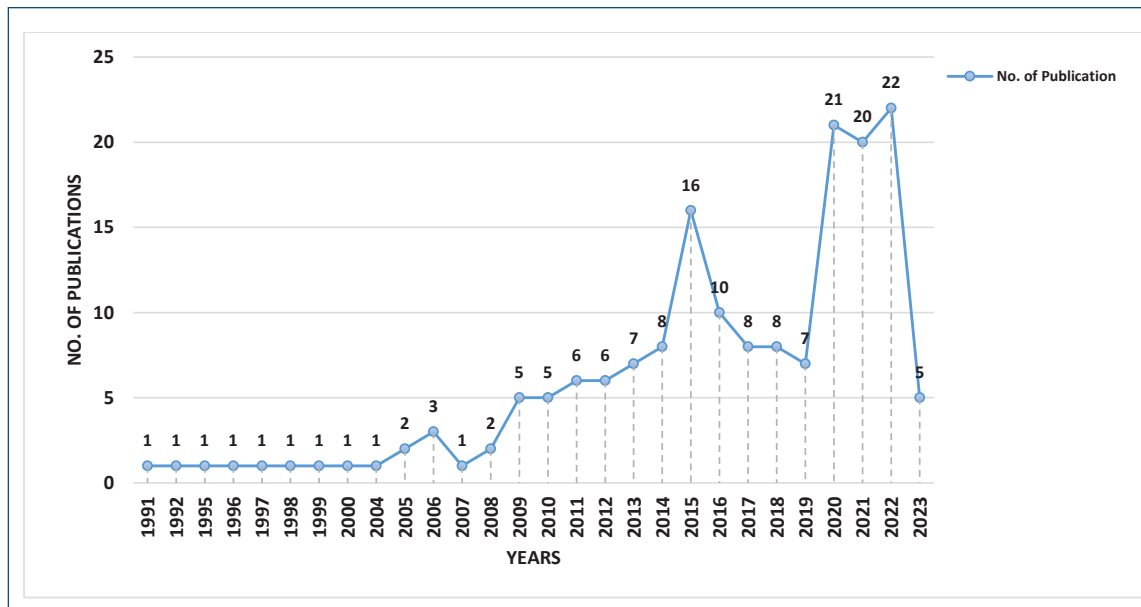
Source: Researcher’s creation.

Results and Discussion

This part offers a thorough examination of the findings of each research question, as well as an appropriate explanation.

Research Status: Fig. 2 shows the publication trend for FA studies from 1991 to 2023. As can be observed, the number of publications was very flat in the early years, with only

one publication. After 2004, there was a slight increase in the number of publications. The trends indicate that FA began receiving substantial attention in 2009, but after 2014, this subject expanded rapidly. With 22 documents, 2022 was the year with the most publications in this field. Therefore, it is anticipated that the annual publication of FA will emerge based on the outcome. Since the field is still in its early stages, academics and researchers need to focus on it.



Source: Researcher's creation using Scopus file.

Fig. 2: Research Status of Forensic Accounting

Highly Cited Authors, Organisations, and Countries: Table 2 shows the most influential writers, organisations and countries. According to citation analysis, Lawrence T. B. is the most prominent and influential author in FA, with 368 total citations from two publications, followed by Free C. with 129 total citations of two publications. Rezaee Z. is the most productive author in terms of publishing output, with three publications. Talking about influential institutions, the University of Victoria in Canada has the most citations (342), followed by Queen's

University in Canada and the University of New South Wales in Australia, which have 80 total citations. Depaul University in the United States is the most productive university, with three publications. Canada has the most influential contribution among nations, with 637 citations from eight articles. The United States ranks second with 326 citations from 64 publications. In production, the United States ranks first with 64 documents published, followed by Malaysia with 14 publications.

Table 2: Top Authors, Organisations and Countries

Top Author	TP	TC	Top Organization	TP	TC	Top Country	TP	TC
Lawrence T.B.	2	368	Faculty of Business, University of Victoria, Canada	1	342	Canada	8	637
Free C.	2	129	Queen's University, Canada	1	80	United States	64	326
Williams J.W.	2	129	University of New South Wales, Australia	1	80	Australia	11	256
Murphy P.R.	1	80	University of Windsor, Canada	1	75	United Kingdom	8	87
Rezaee Z.	3	55	University of Windsor, Canada	1	54	Malaysia	14	80

Top Author	TP	TC	Top Organization	TP	TC	Top Country	TP	TC
Schneider S.	1	53	St. Mary's University, Canada	1	53	Hungary	2	50
Buckby S.	2	52	Australian school of business, University of New South Wales, Kensington, Australia	1	49	Hong kong	1	33
Van Akkeren J.	2	52	Depaul University, United States	3	49	Indonesia	10	32
Máté D.	2	50	University of Debrecen, Debrecen, Hungary	1	45	Jordan	11	31
Sadaf R.	2	50	California State University Stanislaus, United States	1	37	Nigeria	7	30

Note: TP = Total Publication and TC = Total Citation

Source: Researcher's creation using Scopus file.

Most Influential Sources: Table 3 lists the most prominent sources and their years of publication, h-index and g-index. Hirsch (2005) developed the h-index to assess scientific achievement using a single value based on the number of publications and citations, as noted in (Costas & Bordons, 2007). Egghe (2006) created the g-index to assess the overall citation performance of a series of publications. The g-index of a group of articles

is determined by the number of citations that the g most frequently cited papers in the group received overall g^2 or more, as opposed to the number of citations that the $g + 1$ most frequently cited papers received overall $(g + 1)^2$ or less (De Visscher, 2011). The h-index and g-index both aid in determining the relative relevance of a particular journal. Journals with a higher h-index and g-index are more influential in their respective fields.

Table 3: Most Influential Sources

Top Sources	TP	TC	1991-1997	1998-2004	2005-2011	2012-2018	2019-2023	h-Index	g-Index
Journal of management	1	342		1				1	1
Issues in Accounting Education	19	116			5	10	4	6	9
Policing and society	2	107			2			2	2
Contemporary accounting research	1	80				1		1	1
British journal of criminology	1	75			1			1	1
Journal of Financial Crime	7	60				1	6	4	7
Accounting research journal	6	58				5	1	5	6
Managerial auditing journal	3	55	2				1	2	3
Meditari accountancy research	2	50				1	1	1	2
Sustainability (Switzerland)	2	49				1	1	2	2

Source: Author creation from file extracted from Scopus.

As determined by citation analysis, the most influential journal is the Journal of Management, which has 342 citations for a single article. Issues in Accounting Education comes in second with 116 citations for 19 articles, but it leads the list of journals in terms of total publications (19), h-index (6) and g-index (9). Accounting Research Journal ranks second in terms of h-index score (5), while the Journal of Financial Crime ranks second in g-index (7). In terms of the total number of publications year over year, the period from 2012 to 2018, we had the most (19 total), while the period from 2019 to 23 had the second-most (14 total).

Most Influential Articles or Publications: The top cited publications on FA are presented in Table 4. Lawrence (1999) has the most impactful and influential article, with

342 citations, in which the author conducted an empirical study of institutional strategy in action. The tactics involved in the growth of FA, which started in Canada in the middle of the 1970s but did not take off until the late 1980s, were examined in this study (2015), comes at number two with a total of 80 citations, in which, through examining convicted offenders' explanations of their decisions and co-offending processes, the author seeks to clarify the justification for co-offending (2005a). It stands at the third place, where the author stresses the rising role of private sector agencies in companies for investigating financial wrongdoings formerly handled by their internal control mechanisms or by turning the situation over to the police. Williams (2005b) expanded the issue of accountability and governance to the security of finances

and the operations of the “forensic accounting and corporate investigative industry” as a private alternative to public policing of economic crime.

The role that private financial investigating agencies (FIA) have played in the battle against money laundering domestically and abroad was examined by Schneider (2006). The result of the study suggests that private entities and governmental agencies must cooperate in order for them to effectively carry out their mission of preventing money laundering and other financial crimes. Free (2015) covers published fraud research in the auditing and FA sectors, concentrating on creating the fraud triangle, the preeminent framework in accounting and fraud investigation. Specific directions for future study have been highlighted as a result of this review.

Sadaf et al. (2018) investigated how international competitiveness, global governance and other institutional influences have affected the volume of accounting fraud instances in various nations. According to the findings, increasing regulated corruption and stable politics may lower the number of fraud cases in multiple nations. However, more effective and autonomous government services with greater freedom of speech appear to increase them. In order to explain corporate executive fraud, Choo and Tan (2007) presented the “Broken Trust” argument.

In order to supplement the Broken Trust theory, the paper discussed an “American Dream” theory from sociology literature. The American Dream idea is related to a “Fraud Triangle” notion to clarify corporate executive fraud. Lastly, the author offers anecdotal data from recent high-profile corporate CEO fraud to examine the idea of the American Dream.

Carpenter et al. (2011) investigated how offering a FA course affects students’ fraud-related judgment. Employing risk assessments as a proxy for scepticism, the author concludes that the FA programme increased students’ scepticism. By soliciting input from a sample of professionals and academics in China (2019), I examined the applicability of big data to FA practice and teaching. The findings show a growing demand for and interest in FA, big data analytics and related fields. These fields should be included in business curricula, and FA education should cover many of the recommended big data topics.

Most of these studies focus on advancing the FA profession to defeat financial crime, making them among the top 10 widely referenced publications in the discipline. The use of FA courses in education to increase student understanding and awareness of the FA profession is also discussed in numerous research.

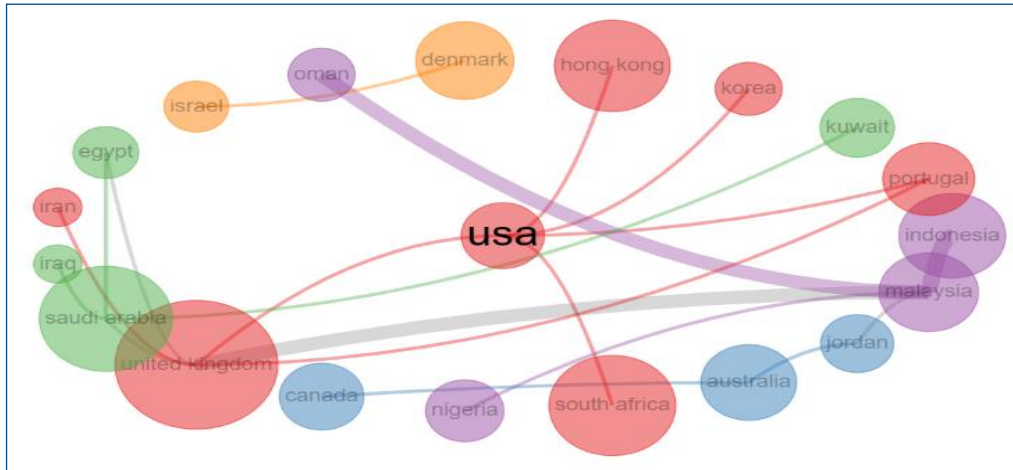
Table 4: Top Articles on Forensic Accounting

<i>Title</i>	<i>Top Authors</i>	<i>Type of Paper</i>	<i>Journal</i>	<i>TC</i>
Institutional Strategy	Lawrence, 1999	Empirical	Journal Of Management	342
The Ties That Bind: The Decision to Co-Offend in Fraud	Free & Murphy, 2015	Empirical	Contemporary Accounting Research	80
Reflections on the Private Versus Public Policing of Economic Crime	Williams, 2005a	Empirical	British Journal Of Criminology	75
Governability Matters: The Private Policing of Economic Crime and the Challenge of Democratic Governance	(2005b).	Empirical	Policing And Society	54
Privatizing Economic Crime Enforcement: Exploring the Role of Private Sector Investigative Agencies in Combating Money Laundering	Schneider, 2006	Empirical	Policing And Society	53
Looking through the Fraud Triangle: A Review and Call for New Directions	Free, 2015	Conceptual	Meditari Accountancy Research	49
An Investigation of the Influence of Worldwide Governance and Competitiveness on Accounting Fraud Cases: A Cross-Country Perspective	Sadaf et al., 2018	Empirical	Sustainability	45
An “American Dream” Theory Of Corporate Executive Fraud	Choo & Tan, 2007	Conceptual	Accounting Forum	37
The Incremental Benefits Of A Forensic Accounting Course on Skepticism And Fraud-Related Judgments	Carpenter et al., 2011	Empirical	Issues In Accounting Education	37
Relevance Of Big Data To Forensic Accounting Practice And Education	Rezaee & Wang, 2019	Empirical	Managerial Auditing Journal	33

Source: Author creation from file extracted from Scopus.

Cross-Border Collaboration of Countries: Fig. 3 depicts the cross-border collaboration network of nations interested in FA to determine their social structure, per the study’s goal of documenting collaboration and networking among experts in different countries. The rings on this

network indicate the research activity of the respective nation. The thickness of the connectedness reflects how closely the country is linked. At the same time, node size represents the number of articles each country produces due to cross-border collaboration.

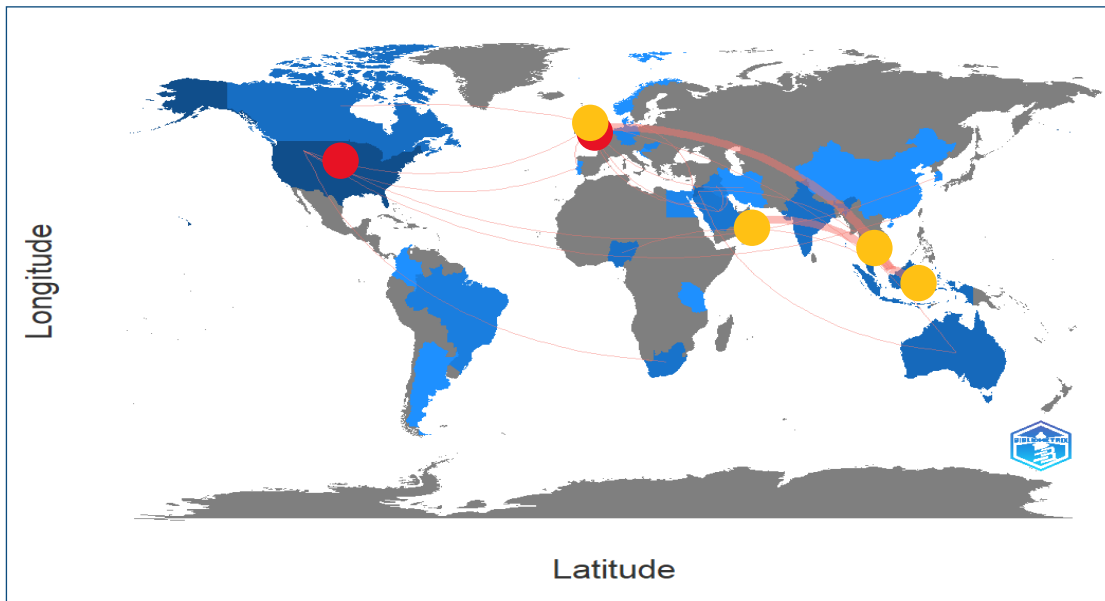


Source: Generated through biblioshiny.

Fig. 3: Social Structure of Countries

There are five distinct clusters visible on the network. The largest network is red, indicating that the United States collaborates most with Iran, the United Kingdom, South Africa, Hong Kong, Korea and Portugal. At the same time, Malaysia and Indonesia, Malaysia and the

United Kingdom and Malaysia and Oman have the most significant levels of connectedness, according to the thickness of the nodes representing the countries’ connectivity.



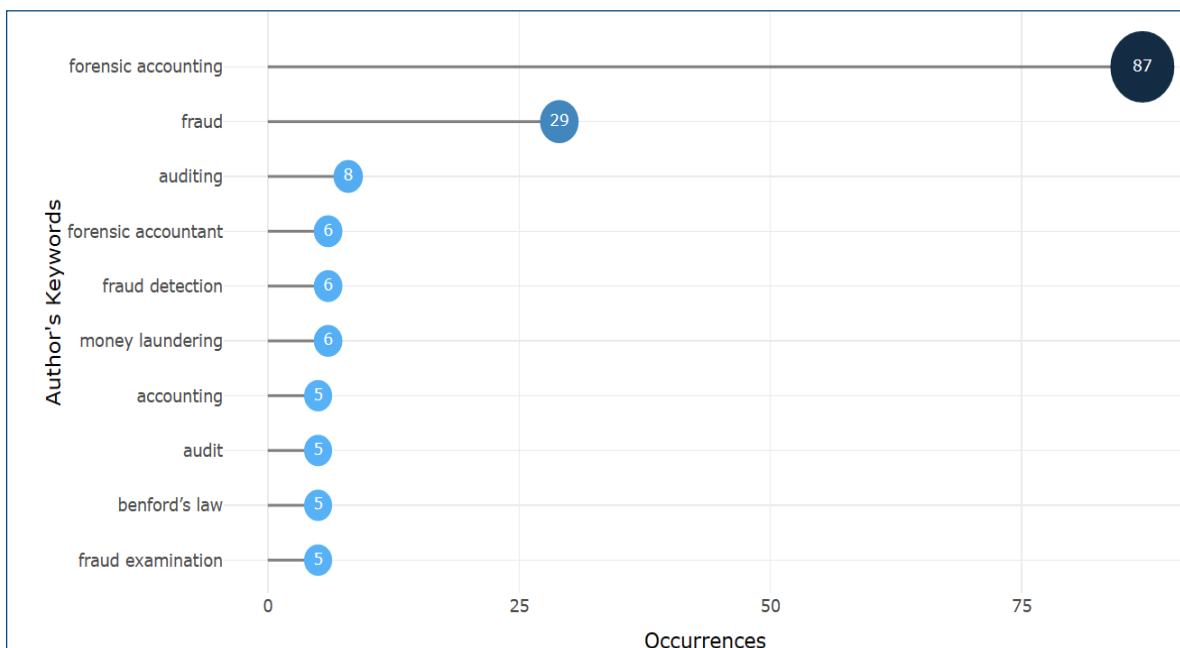
Source: Generated through biblioshiny.

Fig. 4: Countries Collaboration World Map

The pathway of worldwide collaboration is depicted in Fig. 4 above. The map's blue shade indicates the multinational research network. The lines on the map depict the publishing frequency. The thick line denotes a greater publishing frequency, whereas the thin line denotes a lower one. Analysis reveals that the nations with the most citations, as seen in Table 2 above, are also the nations with the highest levels of collaboration. The two nations with the most significant rate of international cooperation are the United States and the United Kingdom, indicated on the map by a red dot. The countries with the highest publishing frequency are Malaysia, Oman, Indonesia and the United Kingdom, as indicated by the yellow mark.

Emerging Keywords: Co-word analysis has been performed to identify the most emergent keywords presenting through the word cloud and trending themes. The words in a co-word analysis are typically obtained from the author's "keywords." However, relevant words may also be collected from "article's title," "abstract" and "full text" for the analysis (Donthu et al., 2021).

Most Frequent Words: In their writings, researchers frequently used a variety of keywords. Based on the total number of keywords per author, as displayed in Fig. 5, FA is the most often used term among researchers with 87 occurrences, followed by fraud with 29 occurrences and auditing with eight occurrences.



Source: Generated through Biblioshiny.

Fig. 5: Highly Occurred Author's Keywords

Fig. 6 depicts a word cloud of the top fifty most frequently used keywords by writers generated by Biblioshiny. It is a delightful display of text data that makes it simple to notice the frequency of terms inside the content of text or document. In other words, a word cloud represents any term that appears in a list or body of text, and the font size and weight indicate how frequently that word appears in the text.

Based on the magnitude of the keywords, FA is the most often occurring term, with 87 occurrences. However,

because its presence obscures other keywords, it is excluded from this word cloud. Along with this, the keywords "fraud," "auditing," "money laundering," "forensic accountant," "fraud detection," "fraud examination" and "fraud triangle" are often used. In addition, big data, problem-based learning, experiential learning, financial frauds, economic crimes, accounting education, corruption, big data, blockchain, big data analytics, cyberfrauds, banking, critical thinking, governance, creative accounting, etc. are some of the emerging keywords in this domain.

Conclusion

This section concludes the study's results and recommends further research in the Forensic Accounting sector. According to the study's goal of highlighting the development of research on this topic, the answer to the research question first demonstrates that the number of publications has risen since 2006. However, the field is not as developed as it should be. There are just 22 publications in 2022. As a result, researchers and academics need to focus on this topic because several research gaps may be found.

The results of the study's second question, which sought to identify the most illustrious authors, institutions and nations, indicate that highly cited authors and institutions are from highly cited nations, such as Lawrence T. B. and Free C., two highly cited authors from the University of Victoria and Queen's University in Canada, the top nation in terms of citations. There is a need for other countries to concentrate on high-quality research in this area since fraud is a sickness that affects all countries, developed and developing alike and forensic accounting is a treatment for this ailment. Journal of Management gets the most citations among highly referenced sources. Their h assesses the relevance of a particular journal in its field- score and g- score, and Issue in Accounting Education scored top on this basis. The top 10 highly referenced articles are shown in Table 4 above. Most of the articles focus on the growth of private companies that provide forensic accounting services for early fraud prevention and detection in contrast to public policing, which provides the same service with much paperwork and delay. One of his articles (2006) argues that to tackle financial crimes successfully, public and private institutions must collaborate rather than operate in isolation. Because it fosters critical thinking and increases students' knowledge of the effects of fraud and how to deal with them, some academics demanded that forensic accounting be offered as a separate topic to accounting students. Aside from that, some research focused on combining technology with forensic accounting. Since we live in a digital era, merging these two fields is crucial to offer an early fraud detection solution. This has led to an increased focus on big data, data analytics, artificial intelligence, etc., in forensic accounting.

After examining the social structures of countries, it was discovered that cooperation across countries is not

as strong as it should be. Comparatively speaking, only the United States of America collaborates extensively, but it only does so with Iran, the United Kingdom, South Africa, Hong Kong, Korea and Portugal. Only two nations—Australia and Jordan—are involved in Canada's collaborations, despite it being the nation with the highest citations. As fraud is a severe problem and may have a significant influence on the economy of other nations, as was the case with the financial crises of 2007–2008, fraudulent conduct in the mortgage business in the United States contributed to the worst global financial crisis that every country had to endure. Therefore, countries must collaborate as much as feasible to deal with these financial shocks. Finally, co-word analysis reveals the emerging keywords in this study area, and the findings suggest that forensic accounting is the most often occurring term. In addition, technology-driven techniques are currently more in the spotlight, which is why the future of forensic accounting will revolve around terms like big data, big data analytics, cyber fraud and blockchain.

Future Scope of Research

This topic has not been thoroughly explored, as seen by the numerous research gaps. Future researchers can determine the amount of awareness among academics, accountants, auditors and the general public. The numerous ways in which forensic accounting may be coupled with big data, data analytics, artificial intelligence and other tech-related concepts can also be investigated. Furthermore, it is feasible to evaluate the effectiveness of forensic accounting in avoiding fraud across a range of industries, including manufacturing, banking, airline, hospitality, etc. Last but not least, a national comparison may be used to determine the success of this sector in terms of fraud scenarios by contrasting countries where forensic accounting services are often used with countries where there is a lack of knowledge.

Limitation of Study

This study, like others, has certain limitations. The main flaw in this analysis is that information was taken from only one source, Scopus. Other databases, such as Web of Science, Dimensions and Google Scholar, were not explored. Only the terms "Forensic Accounting" and "Forensic Auditing" restrict the study. It's possible to utilise more keywords. The only bibliometric approaches

used were citation, social structure, and keyword analysis. The study did not include other methods like co-citation analysis, bibliographic coupling, etc.

Author's Declaration

- *Original and Not Published Elsewhere:* We declare that the manuscript is original, has not been published before and is not currently being considered for publication elsewhere, in whole or in part.
- *Submission:* The manuscript has not been submitted elsewhere, in whole or in part.
- *Conflicts of Interest:* No conflict of interest associated with this manuscript.
- *Permission of All Co-Authors:* As the corresponding author, I confirm that the manuscript has been read and approved for submission by all the named authors.
- *Financial Assistance:* No financial support for this work that could have influenced its outcome.

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