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Bibliometrics Analysis of Forensic Accounting Research

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Abstract

This study uses bibliometric analysis method to see the development and trends of Forensic Accounting research from 1990 to 2025. We conducted the analysis using data from Scopus database and VOSviewer software for network visualisation and statistical analysis in Forensic Accounting. The findings show fluctuations in forensic accounting publications influenced by the complexity of financial crimes, adoption of digital technologies, transparency needs, changes in law, cross-disciplinary collaboration, and demands for strengthening internal controls. The dominant type of article publication indicates that this topic has attracted significant academic attention on a global scale. The research also identified global contributions to Forensic Accounting from developed and developing countries such as the United States, China, India, the United Kingdom and Australia. Top publication channels such as Journal of Financial Crime. Leading authors such as Alshurafat with the highest number of publications, and including the dominance of affiliation by Hashemite University showcase international interdisciplinary collaboration. Themes include Risk Control, Fraud Detection, Digital Forensics, Financial Crime, Fraud Analytics, Risk Monitoring, Digital Compliance and Financial Governance. The research emphasised the importance of continuous study to meet the challenges of detecting and preventing fraud through Forensic Accounting, leveraging an understanding of global trends, disciplines and collaborations to formulate more effective strategies in fraud disclosure, foster synergies between researchers and institutions, and raise overall awareness to support financial integrity and transparency.

Keywords: Forensic Accounting, Financial Fraud, Investigative Accounting, Accounting Fraud

1. Introduction

Along with the increasing complexity of global financial transactions and the rise of fraud cases in various sectors, forensic accounting is becoming increasingly important in ensuring transparency and accountability of financial statements. Forensic accounting is a field of accounting that plays a role in investigating finance in order to identify, prevent, and uncover acts of fraud and violations of finance-related laws (Guellim et al., 2024). According to Honigsberg (2020), Forensic Accounting is an important tool in detecting and preventing financial reporting errors that can have a significant impact on individuals, companies, and the economy as a whole. This discipline integrates expertise in accounting, auditing, and investigations to detect and prevent illegal or unethical financial activities, such as fraud and white-collar crime committed by internal and external actors (Kaur et al., 2023). In addition, this practice is not only used to detect and prevent fraud, but also plays a role in litigation, dispute resolution, and investigative audits within companies and government agencies. Forensic accounting not only serves to detect fraud, but also provides litigation support through comprehensive data analysis (Akinbowale et

al., 2020). Furthermore, Forensic Accounting has an important role in assisting law enforcement agencies, courts, and companies in uncovering unauthorised financial practices and providing admissible evidence in the litigation process (Mandal & Amilan, 2023).

With increasing cases of fraud and demands for transparency from stakeholders, the need for forensic accountants is also on the rise. Hence, organisations should hire forensic accountants to address fraud and help with early detection. Audits are not the solution as they focus more on error detection and prevention. Meanwhile, forensic accountants require specialised skills, including critical thinking, deductive analysis, unstructured problem solving, analytical proficiency, investigative flexibility, oral-written communication, negotiation and conflict resolution, research, economic loss calculation, business valuation, and money laundering investigation skills (Umar et al., 2020). This makes practitioners indirectly encouraged to develop tools and techniques, which can help detect and prevent fraudulent activities and increase the importance of forensic accountants. According to Alharasis et al. (2023), policies and regulations can play an important role to support the development of Forensic Accounting and its integration into the university curriculum so as to create accountants who are better prepared through education and professional practice in detecting and preventing fraud in the public sector. According to Alshurafat (2022), there is also a need to support the autonomy and commitment of a specialised professional body that regulates the standards of practice and code of ethics of forensic accounting in the formal recognition of this profession that is widely recognised.

The implementation of a strong internal control system relies heavily on the existence of good governance mechanisms and expertise in forensic accounting to detect and address financial statement discrepancies. Forensic accounting is useful in detecting and exposing weak internal control systems so that existing gaps can be closed to prevent fraud in the future (Afriyie et al., 2023). In addition, Alzoubi (2023) in his research explained that the combination of forensic accounting and corporate governance could increase the effectiveness of internal control in an organisation by involving the use of accounting, auditing, and investigative skills to detect and prevent financial fraud. Furthermore, this integration can also result in a more effective internal control system, reduce the risk of fraud and mismanagement, and encourage transparency and accountability in financial reporting (Wahyuni-TD et al., 2021). Wahyuni-TD et al. (2021) in his research also explained that by implementing forensic accounting, zakat institutions can develop a better internal control system, ensure the distribution of funds in accordance with the principles of justice, and build public trust in zakat management institutions. In the context of banking, Forensic Accounting aims to detect, prevent, and investigate fraud involving parties within the bank, both management and employees, which can harm financial institutions and disrupt economic stability (Gangwani, 2021).

While Forensic Accounting has demonstrated effectiveness in uncovering financial offences, the biggest challenge is measuring the extent to which undetected offences still occur. Therefore, the use of increasingly sophisticated modern technologies, such as artificial intelligence (AI), big data analytics, and blockchain, can help forensic accountants to improve future detection capabilities, uncover financial crimes, support transparency, and maintain public trust in an increasingly complex financial system (AL-Raggad & Al-Raggad, 2024). Traditional methods in Forensic Accounting focus on the analysis of numerical financial data and behavioural characteristics of executives involved in misconduct. However, technological developments have enabled the incorporation of big data techniques with psychological intuition to improve detection accuracy. According to Rezaee & Wang (2019), big data in the context of forensic accounting is used to detect and prevent technology-based fraud, such as money laundering, financial statement manipulation, cybercrime, corruption, and other offences through advanced analytical techniques, such as predictive analysis, data visualisation, and text mining.

The increasing incidence of various forms of corporate financial scandals has underscored the importance of forensic accounting because forensic accounting provides various corporate fraud investigation tools that can prevent corporate fraud incidents or at least reduce the risk of fraud (Akinbowale et al., 2020). In addition, Forensic Accounting research provides significant benefits to society, including upholding tax justice, increasing public trust, encouraging legal compliance, and increasing investor confidence (Ozili, 2023). Forensic Accounting also ensures that financial statements provide credible information to various stakeholders to make important business decisions and defend stakeholder interests (Zeytinog̃lu & Anadolu, 2020). According to Kaur et al. (2023), greater

adoption, growth, and development of forensic accounting will lead to greater detection of fraud in society, which is beneficial to society.

The development of forensic accounting as a discipline has undergone significant transformation, driven by advances in information technology, regulatory changes, and demands for professional integrity and ethics. With a multidisciplinary approach and collaboration between regulators, financial investigators, and technology professionals, forensic accounting can become a more effective tool in ensuring transparency, accountability, and integrity in the global financial system (AL-Raggad & Al-Raggad, 2024). Various studies have been conducted to explore the concepts, methods, and applications of forensic accounting in different contexts. However, to understand how this research trend is evolving, a comprehensive analysis of the existing literature is needed. The bibliometric analysis method is a relevant approach to identify publication patterns, relationships between topics, as well as a map of the development of forensic accounting research globally. The purpose of this study is to analyse the trends and contributing factors in Forensic Accounting related publications over time. This research evaluates the subject areas of interest, the types of publications, as well as the global networks that support the development of the topic. In addition, the analysis covers the volume of publications, the channels and forms of dissemination, the scholarly fields involved, as well as the countries that show interest in Forensic Accounting. The research also focuses on the authors, their collaboration patterns, as well as the main issues frequently discussed in Forensic Accounting studies.

Although Forensic Accounting is gaining increasing attention in uncovering cases of financial fraud and supporting the integrity of financial reporting, the number of publications in this field has fluctuated over the past few decades. Understanding the factors that cause this variation is crucial to foster more effective follow-up research, broaden insights in the field of forensic accounting, as well as assist in the implementation of anti-fraud policies globally. In addition, identifying key topics and relevant publication channels can assist stakeholders and policymakers in understanding the scope of the literature on forensic accounting and focusing their efforts on developing fraud prevention and detection strategies. The research objectives to be addressed in this study are as outlined below:

- 1) Analyse the publication trends of Forensic Accounting from 1990 to the first half of 2025 and identify the factors influencing these developments.
- 2) Explore various types of publications in Forensic Accounting research and understand their relevance and implications for the development of theory and practice.
- 3) Identify dominant areas in Forensic Accounting research to understand significant contributions to the development of theory and practice.
- 4) Determine key international publication channels and their role in disseminating Forensic Accounting related research in different parts of the world.
- 5) Comparing Forensic Accounting publications across different countries to identify the level of global interest and engagement in this field.
- 6) Identify leading authors and their contributions to the Forensic Accounting literature, and recognise their expertise and role in driving research forward.
- 7) Analyse the institutional affiliations of the authors to understand the extent of involvement of academics and practitioners in Forensic Accounting research at national and international levels.
- 8) Explore themes and concepts raised in Forensic Accounting publications, including financial fraud, forensic auditing, investigative accounting, and accounting fraud and their implications for regulation and corporate governance.

The subsequent discussion of this research is organised as follows: Section II discusses the research methodology, while the results and bibliometric analysis related to forensic accounting are presented in Section III. Furthermore, conclusions and suggestions for future research are presented in Section IV.

2. Method

This study uses bibliometric analysis as its research methodology and Scopus database. This method allows researchers to evaluate the dynamics of research in a field, identify emerging trends, as well as uncover gaps in

the literature that may become opportunities for further research. Using bibliometric analysis, this study aims to provide a comprehensive overview of the development of forensic accounting, including the identification of key topics, leading authors, and influential journals in the discipline. According to Alsmadi & Alzoubi (2022), bibliometrics and network analysis are needed to map and categorise important information, so that it can serve as an effective tool in quantitative analysis to gain a more comprehensive understanding of the literature. Furthermore, in this study we used VOSviewer software to build, map and analyse bibliometric networks relating to research trends in Forensic Accounting. In addition, VOSviewer focuses on the visualisation of bibliometric maps, where comprehensive display features make it easy for users to evaluate and analyse the bibliometric maps (Nobanee et al., 2021). The software has been extensively used in various studies to analyse diverse articles and map data networks.

This study used the Scopus database (<https://www.scopus.com>) as the main platform for bibliographic research in literature analysis because it has a wide coverage of academic publications, and is regularly updated and expanded, making it one of the largest accessible abstract and citation databases (Aris et al., 2024; Wahid et al., 2020). In directing the search practice, we used keywords such as 'Forensic Accounting', accompanied by the application of several filters relevant to the field. The next step in conducting bibliometric analysis, the filtered document data will be exported and stored in RIS format for further analysis. RIS files are processed using the visualisation software VOSviewer (<https://www.vosviewer.com/download>) which functions to analyse networks and map data visualisations. The bibliometric process applied in this study is shown in Figure 1 below.

Topic & Search Criteria	Topic: Forensic Accounting
	Scope & Coverage: Database: Scopus Search fields: Article title, Abstract, Keywords Search type: All
	Keywords: "Forensic Accounting" OR "Financial Fraud" OR "Forensic Audit" OR "Investigative Accounting" OR "Accounting Fraud"
	Date Extracted 07 Februari 2025
Screening	Research Refinement: Scopus = 2.517 documents Dates = 1990-2025 (2.516 documents) Subject Area = Business, Management, and Accounting, Economics, Econometrics, and Finance (1.068) Language = English (1.050) Pub stage = Final (1.026)
Included	Search String: TITLE-ABS-KEY ("Forensic Accounting" OR "Financial Fraud" OR"Forensic Audit"OR "Investigative Accounting" OR "Accounting Fraud") ANDPUBYEAR > 1989AND PUBYEAR <2026 AND (LIMIT-TO (SUBJAREA , "BUSI") ORLIMIT-TO (SUBJAREA ,"ECON")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (PUBSTAGE , "final"))
	Record Included for Bibliometric Analysis: n = 1.026

Figure 1: Article Processed

Source: Data Processed (2025)

This study evaluated 1.026 articles that were analysed using VOSviewer visualisation software to identify author collaborations and co-occurrence patterns. We analysed authorship collaborations to map connections between researchers based on the documents produced, with the aim of identifying key scientists and evaluating their level of involvement. Co-authorship analysis is used to explore the collaboration between two or more authors in the writing of an article (Setiawan et al., 2023). Then, we also applied co-occurrence analysis to statistically identify various topics or variables that are relevant to Forensic Accounting related research. The keyword co-occurrence network map shows the interrelationships and relationships that often appear between certain topics or concepts in documents and articles (Aris et al., 2024). The wider the diameter of the largest circle that includes a keyword,

the higher the frequency of occurrence of that keyword in the reviewed research (Al Husaeni & Nandiyanto, 2022). This analysis is very important because it allows researchers to identify and understand patterns and developments in research topics.

3. Results and Discussion

3.1 Forensic Accounting Publication Trends

Since 1990, research on Forensic Accounting has been a topic that has attracted attention in international publications. Figure 2 shows the number of publications from 1990 to 2025 regarding Forensic Accounting which experienced significant fluctuations. This research successfully identified 1.026 articles from the Scopus database after filtering based on relevant topics. Based on document analysis in the first half of 2025, the highest number of publications was recorded in 2024 with 142 articles, followed by 2023 and 2022 with 111 and 90 articles respectively. This trend shows that interest in Forensic Accounting research is increasing and is expected to continue to grow in the future.

The significant increase in the number of publications, especially in 2024, indicates a great opportunity to further develop research in this field, both in terms of theory, methodology, and topics relevant to global challenges. It also indicates the need to update knowledge and competences every year to cope with the increasingly complex dynamics of forensic practice. Increased research interest reflects the need for new and more effective approaches to identifying, analysing and resolving financial crime cases, both in the public and private sectors.

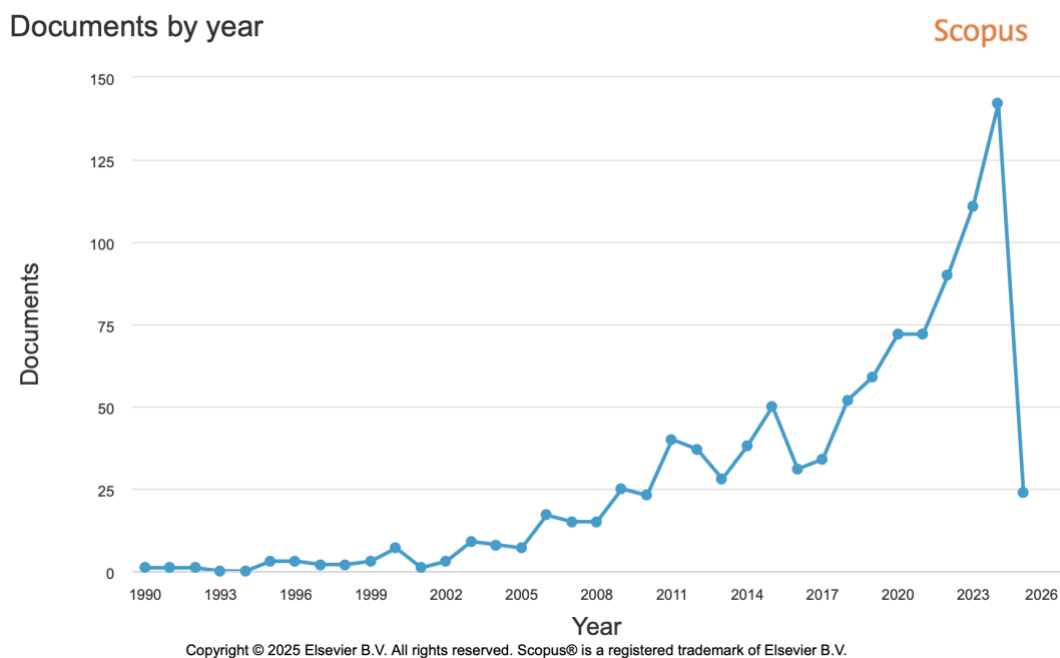


Figure 2: Publication quantity (year to year)

Source: Data Processed (2025)

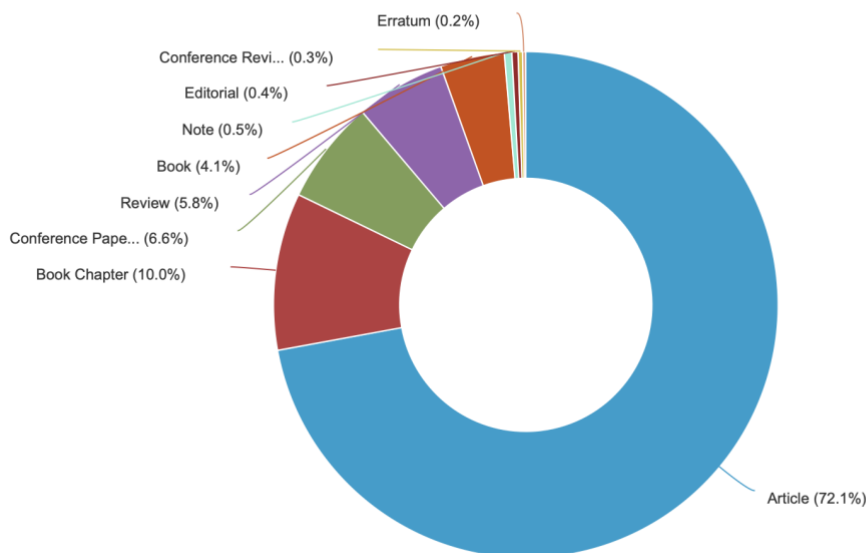
3.2 Forensic Accounting Publication Types

This research evaluated 1.026 publications that have been published, as displayed in Figure 3, with the main focus on Forensic Accounting. Most of the contributions came from scientific articles, which accounted for 72.1% of the total publications. The next largest contribution came from book chapters at 10.0%, followed by conference papers and reviews which accounted for 6.6% and 5.8% respectively. Meanwhile, contributions from books were recorded at 4.1%, notes at 0.5%, and editorials at 0.4%. The contributions from conference reviews and erratum were 0.3% and 0.2%, respectively. This high frequency of publications reflects the increasing global academic attention to the topic of Forensic Accounting.

The high proportion of scholarly articles (72.1%) indicates that Forensic Accounting is becoming an increasingly relevant topic in the research world, opening up opportunities for further exploration in theoretical frameworks, methodologies, and cross-country case studies. With the growing diversity of publications, including book chapters and conference papers, practitioners can access the latest perspectives and approaches that can be applied in corporate policy, forensic audit, and risk management.

Documents by type

Scopus



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Figure 3: Forensic Accounting Publication by type

Source: Data Processed (2025)

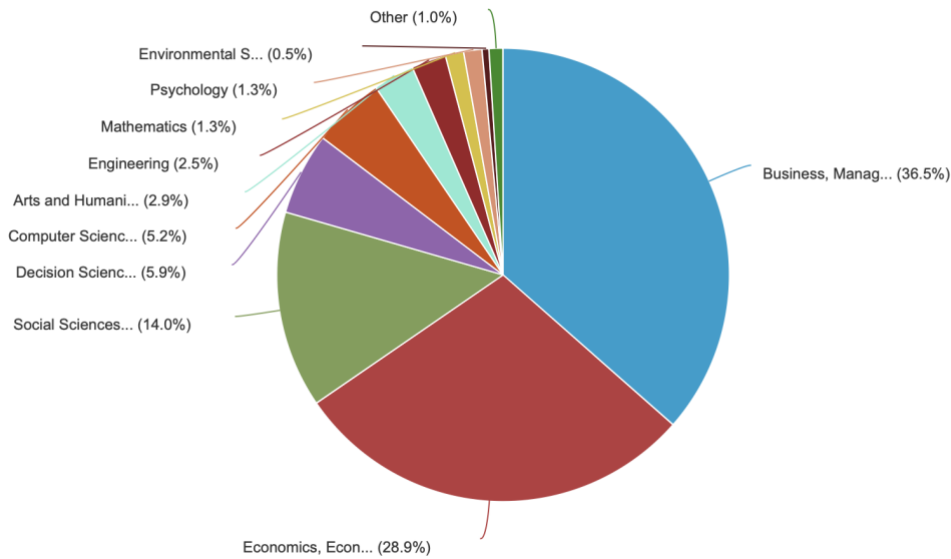
3.3 Forensic Accounting Subject Area

Research focusing on this topic is currently dominated by the fields of Business, Management, and Accounting at 36.5%, followed by Economics, Econometrics, and Finance at 28.9%, Social Sciences at 14.0%, Decision Sciences at 5.9%, Computer Science at 5.2%, Arts and Humanities at 2.9%, Engineering at 2.5%, and Mathematics and Psychology at 1.3% each. Meanwhile, Environmental Science contributed 0.5%, and other fields 1.0%. This distribution of research topics shows that economic issues are still the main focus of Forensic Accounting-related studies and publications. This dominance reflects the important role of economic analysis in detecting, preventing, and investigating financial fraud. This is also related to the application of forensic audit methods, financial data analysis, and investigative techniques to uncover illegal activities or financial statement manipulation in various business sectors.

These findings are of great importance to academics and practitioners in all parts of the world. For academics, the dominance of Forensic Accounting research in Business, Management and Accounting at 36.5% indicates the need for more comprehensive curriculum development, with the integration of economic analysis, forensic audit techniques and financial investigation methods to produce graduates who are prepared for the challenges of fraud detection and prevention. In addition, academics in Social Sciences, Computer Science and Psychology could explore interdisciplinary approaches, such as the use of advanced analytical technologies and behavioural understanding to support the effectiveness of forensic investigations. From a practitioner perspective, these results emphasise the importance of cross-sector collaboration in addressing financial fraud risks. Practitioners in the finance, audit, and risk management sectors need to adopt data-driven strategies, utilise forensic analytics, and improve competencies in identifying complex fraud patterns. The synergy between academics and practitioners is key to improving the quality of research, policy development, and the implementation of more effective forensic accounting practices in various industry sectors.

Documents by subject area

Scopus



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Figure 4: Forensic Accounting Subject Area

Source: Data Processed (2025)

3.4 Top 10 Forensic Accounting publishing channels

The importance of this topic and its role in supporting transparency and financial integrity in business practices is demonstrated by data from the top ten leading publishing outlets worldwide on Forensic Accounting. The five international publishing outlets include Journal of Financial Crime, Journal of Business Ethics, Issues in Accounting Education, Journal of the International Academy for Case Studies, and Studies in Systems Decision and Control, as shown in Figure 5. These publications underscore how the application of Forensic Accounting can assist companies in identifying, preventing, and addressing cases of financial fraud and improving the effectiveness of internal control systems. Thus, stakeholders can obtain reliable and relevant information to support transparent and accountable business governance.

The other five publication channels outside Figure 5 include Decision Support Systems, Journal of Accounting Research, Journal of Corporate Accounting and Finance, Managerial Auditing Journal, and Academy of Accounting and Financial Studies Journal. The continuation of these publication channels demonstrates a strong reputation and significant influence within the academic community, which encourages researchers to contribute through their findings and perspectives on forensic accounting and fraud prevention. This encourages researchers to explore new approaches, expand the literature, and produce empirical findings that can enrich the academic discussion on Forensic Accounting. Practitioners in business, government, and financial institutions can use the insights from these studies to identify gaps in financial controls, develop more effective anti-fraud policies, and improve organisational accountability.

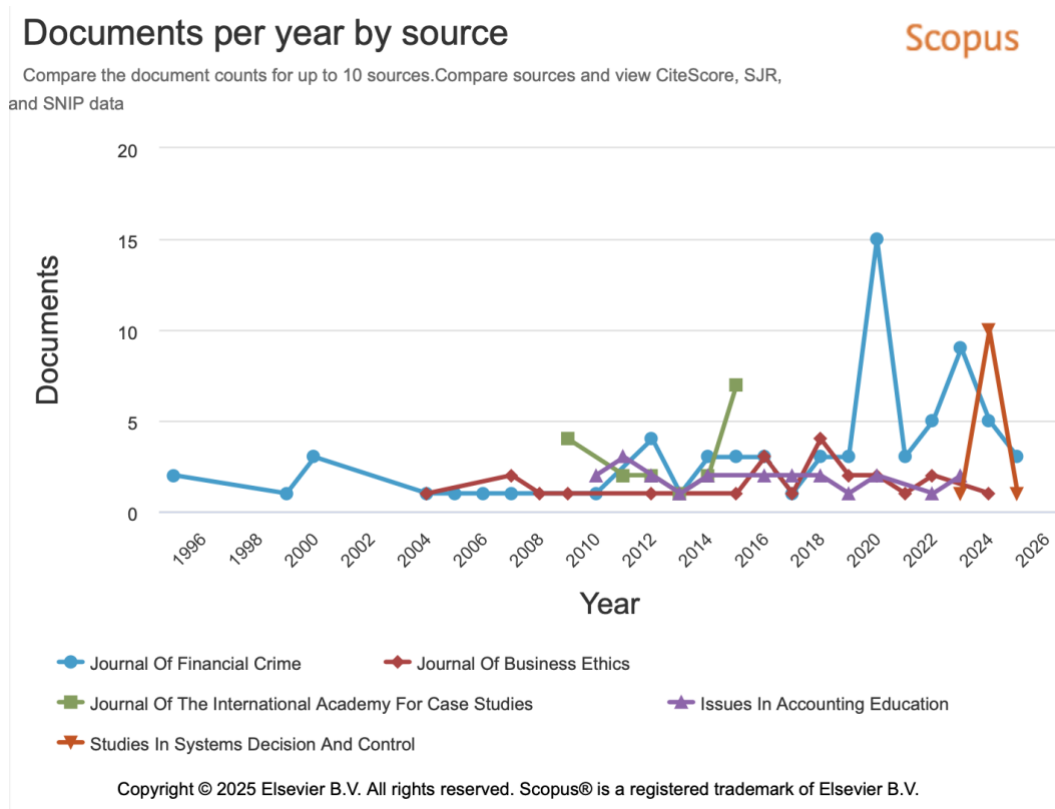


Figure 5: Top 10 Forensic Accounting publishing channels

Source: Data Processed (2025)

3.5 Top 15 countries of Forensic Accounting publications

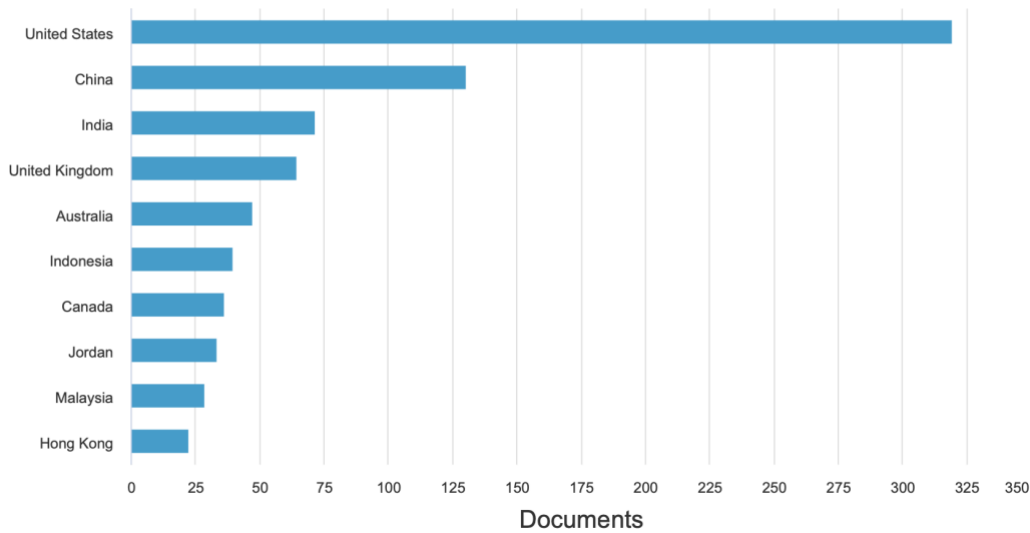
Publications on Forensic Accounting are dominated by the United States and China, with 319 and 130 articles respectively. This number reflects the rapid development of research related to forensic accounting in these two countries. Furthermore, India occupies the third position with 71 articles, followed by the UK and Australia which recorded 64 and 47 publications respectively. Indonesia and Canada produced 39 and 36 articles respectively, while Jordan published 33 articles, as well as Malaysia with 28 articles. Hong Kong also contributed with 22 publications. The increase in the number of publications from developing countries such as India and Indonesia indicates a positive trend in favour of strengthening forensic accounting practices as well as awareness of the important role of accounting in detecting and preventing financial fraud. This trend is in line with global efforts to improve transparency, accountability and integrity in financial reporting, reflecting a collective commitment to combat financial crime across sectors.

The remaining five countries outside the list in Figure 6, namely France, Italy, Saudi Arabia and Singapore, together produced 18 articles, while Germany recorded 17 publications. This trend opens up opportunities for academics to conduct cross-country research collaborations, explore new methodologies, and expand comparative studies that can enrich the global literature. In addition, practitioners in the public and private sectors in various countries can utilise these findings to adopt best practices from countries with more advanced publications, adapt them to the local regulatory context, and develop more effective anti-fraud policies. A review of forensic accounting publications from different countries shows a growing interest in the topic, reflecting the global need to strengthen more effective financial oversight systems.

Documents by country or territory

Scopus

Compare the document counts for up to 15 countries/territories.



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Figure 6: Top 15 countries of Forensic Accounting publications

Source: Data Processed (2025)

3.6 Top 15 Affiliates in Forensic Accounting Publications

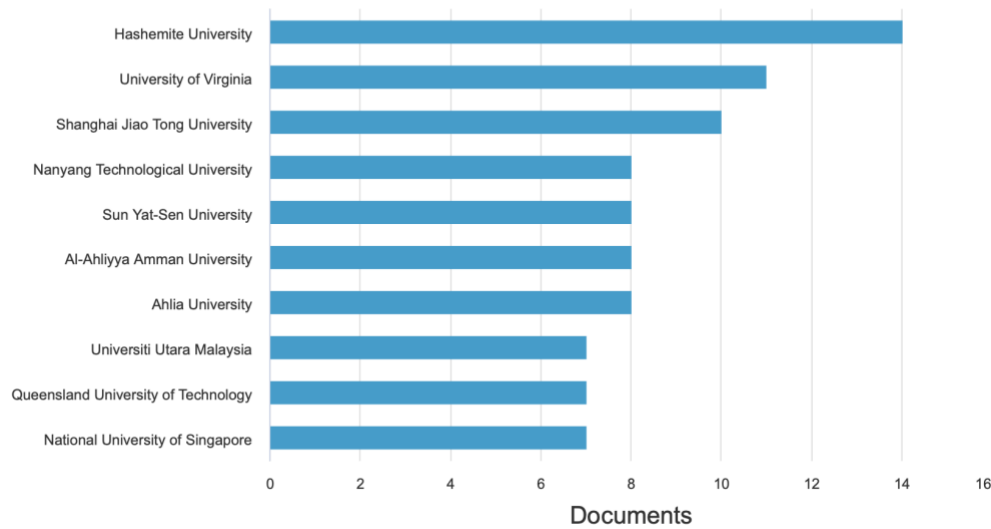
The authors of publications on Forensic Accounting approach the topic from various perspectives, both academic and practical. The majority of the authors come from an academic background with a higher education institutional affiliation. The top fifteen institutions with the highest number of publications are occupied by Hashemite University with 14 related articles, followed by the University of Virginia with 11 articles, and Shanghai Jiao Tong University which produced 10 articles. In addition, 8 articles each came from authors affiliated with Nanyang Technological University, Sun Yat-Sen University, Al-Ahliyya Amman University and Ahlia University. The other five affiliations outside of the table were Chitkara University with 7 articles, Universiti Teknologi MARA, Tshwane University of Technology, The University of Texas at Austin, and Southeast Missouri State University with 6 articles.

The diverse backgrounds of institutions such as Hashemite University, University of Virginia, Shanghai Jiao Tong University, Nanyang Technological University, and Sun Yat-Sen University reflect the opportunities for scholars to collaborate internationally, encourage cross-cultural knowledge exchange, and enrich perspectives in curriculum development and further research. This also indicates that the topic of Forensic Accounting has global relevance, encouraging researchers to explore new approaches that can be adapted to suit local contexts in different countries. In addition, the high participation of renowned academic institutions provides an opportunity for practitioners to adopt the latest research-based methods in managing financial risks so as to strengthen the role of Forensic Accounting in creating more transparent financial governance and integrity.

Documents by affiliation

Compare the document counts for up to 15 affiliations.

Scopus



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Figure 7: Top 15 Affiliates in Forensic Accounting Publications

Source: Data Processed (2025)

3.7 Leading Authors and Their Role in Advancing Forensic Accounting Literature

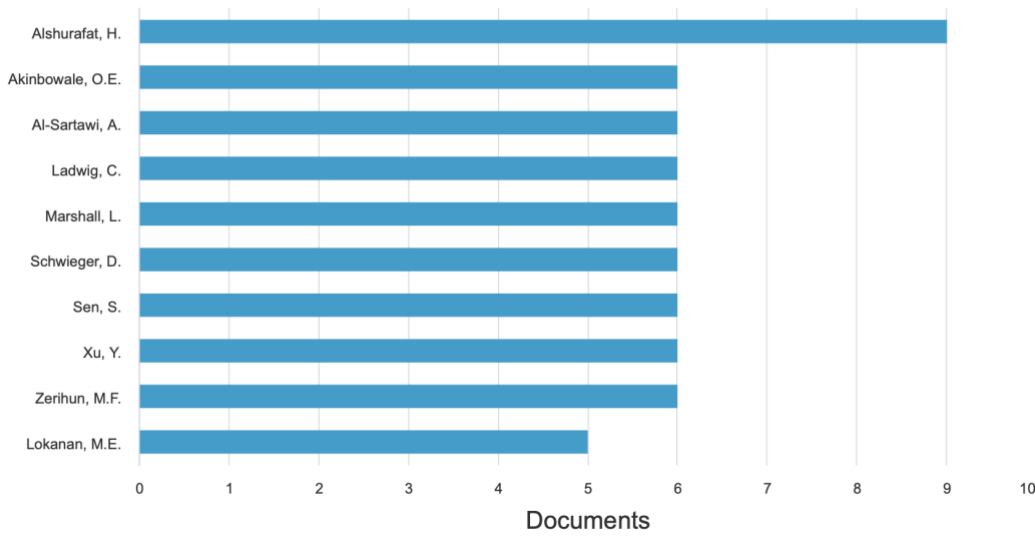
The results of identifying sources and authors who contribute to Forensic Accounting publications are very important to provide references for researchers in compiling and analyzing their studies. The mapping of 1,026 Scopus indexed articles from 1990 to 2025 shows that Alshurafat is the author with the highest number of publications with a total of 9 articles, Akinbowale, Al-Sartawi, Ladwig, Marshall, Schwieger, Sen, Xu, and Zerihun with 6 articles. Finally, Lokanan with 5 articles as shown in Figure 8. The dominance of these authors reflects their significant role in driving development and progress in this field of study. In addition, the high frequency of publications from these authors indicates a deep level of expertise and engagement in producing academic work in the field of Forensic Accounting. It also allows recognition of the unique contributions of various researchers who have been instrumental in driving the discipline forward, both in terms of theory and practice. In addition, an understanding of the evolution and dynamics of forensic accounting development encourages researchers to explore the latest issues and contribute to the strengthening of relevant theories.

The network of lines connecting the authors reflects the collaborative relationship between them, while the different colors indicate the grouping of collaborations based on specific research groups or thematic focus shown in figure 9. The mapping of collaborative networks between authors as well as thematic groupings based on colors shows the importance of cooperation across institutions and disciplines in developing forensic accounting. As such, collaborative efforts in this field provide a strong foundation for creating a more integrated, multidisciplinary approach to the challenges of fraud and financial crime on a global level. Furthermore, understanding the origins of publications, both in terms of sources and authors, is essential to trace the evolution and dynamics of forensic accounting development.

Documents by author

Compare the document counts for up to 15 authors.

Scopus



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Figure 8: Top 15 Authors in Forensic Accounting Publications

Source: Data Processed (2025)

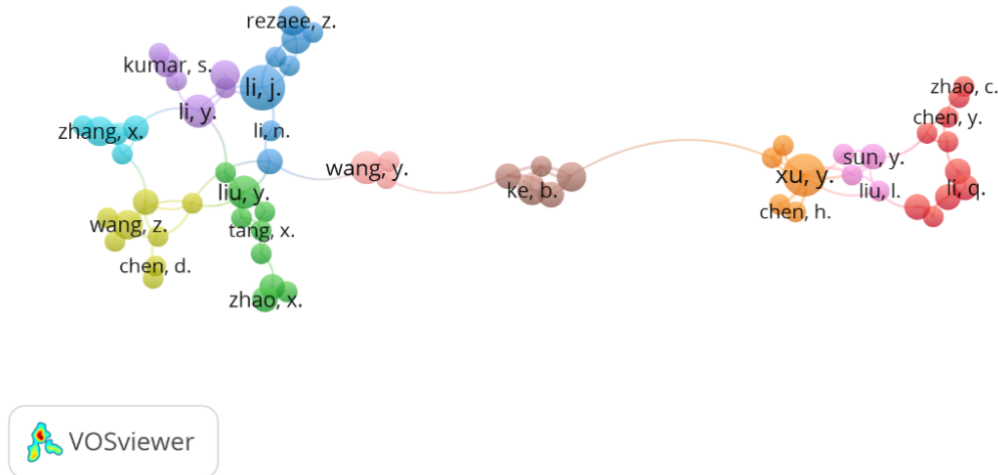


Figure 9: Co-authorship

Source: Data Processed (2025)

3. 8 Themes and Concepts Explored in Forensic Accounting Publications

Figure 9 presents a comprehensive summary of global topics related to Forensic Accounting. The illustration features key themes such as Risk Control, Fraud Detection, Digital Forensics, Financial Crime, Fraud Analytics, Risk Monitoring, Digital Compliance and Financial Governance. Based on the results of co-occurrence analysis using VOSviewer, eight distinct clusters covering 122 items were identified.

Cluster 1, which consists of 24 items, includes five of the following: audit quality, corporate strategy, financial system, corruption, and fraud. The use of these keywords has very important implications in relation to financial

management and accounting research and practice in preventing and detecting corruption and fraud. Research focusing on these keywords can provide important insights for formulating policies that improve corporate governance, strengthen financial regulation, and promote a more ethical and transparent business environment.

Cluster 2, which consists of 20 items, includes five of the following: accounting fraud, corporate financial fraud, earnings manipulation, forensic accountants, and fraud investigation. The use of these keywords emphasizes the importance of oversight, transparency, and strengthened corporate governance to prevent and detect financial fraud that can undermine corporate integrity. The implications of the use of these keywords indicate the need to implement strong internal controls, increase transparency, and strengthen good corporate governance regulations and policies to prevent and detect fraudulent practices in a complex business environment.

Cluster 3, which consists of 18 items, includes five of the following: big data analytics, data analytics, fraud prevention, forensic accounting, and technology. The use of such keywords illustrates the significant shift in the modern accounting and finance landscape towards a more data- and technology-driven approach. The implications of the use of these buzzwords also indicate the need for accounting professionals to develop new competencies in data management and understanding of advanced technologies. In addition, the synergy between data, technology and forensic expertise creates a financial ecosystem that is more adaptive, responsive to fraud threats and supports robust evidence-based decision-making.

Cluster 4, which consists of 18 items, includes five of the following: blockchain, money laundering, cyber security, economic crime, and financial crime. The use of these keywords indicates a focus on crucial issues in the modern digital financial ecosystem. The implications of using these keywords reflect the urgent need for adaptive regulation and cross-sector collaboration to balance the benefits of technological innovation with the mitigation of financial crime risks. Furthermore, research in this area can provide insights into how effective cybersecurity strategies and anti-money laundering policies can be developed to deal with the dynamics of economic crime.

Cluster 5, which consists of 16 items, includes five of the following: artificial intelligence, financial statement fraud, fraud risk, risk assessment, and learning systems. The use of these keywords reflects a research focus that integrates advanced technology with financial risk analysis to detect and prevent financial statement fraud. The implications of the use of these keywords indicate a paradigm shift in risk management, from a reactive to a proactive approach, relying on intelligent technology to detect anomalies before the risk develops into a significant fraud. The use of these keywords also emphasizes the importance of synergy between technology and risk governance in maintaining the integrity of financial reporting in the digital era.

Cluster 6, which consists of 14 items, includes five of the following: anomaly detection, crime, data mining, financial fraud detection, and fraud detection. The use of these keywords indicates a research or analysis focused on identifying abnormal patterns associated with criminal activity, particularly in a financial context. The implication of using these keywords shows the importance of integrating advanced analytics technology in supporting faster and more accurate decision-making processes, reducing the risk of financial loss, and increasing the effectiveness of monitoring criminal activity. It also underscores the critical role of collaboration between technology, regulation and policy to create a more proactive fraud detection system that is responsive to evolving threats.

Cluster 7, which consists of 6 items, includes five of the following: computer crime, public sector, laws and legislation, information management, and jordan. The use of these keywords reflects the research focus on issues related to cybercrime in the context of the public sector, and how regulation and information management play a role in addressing it. The combination of these keywords implies the need for an integrated approach between technological, legal and management aspects in addressing the challenges of cybercrime in the public sector. This highlights the importance of collaboration between policymakers, IT professionals and law enforcement to create a secure and trusted digital ecosystem, while ensuring the continuity of public services at large.

Cluster 8, which consists of 6 items, includes five of the following: capital markets, decision-making, financial fraud, financial literacy, and regulation. The use of these keywords indicates the focus of research or analysis

related to the dynamics of financial markets and how various factors affect the behavior and decisions of market participants. It can be concluded that the five keywords are interconnected, describing a financial market ecosystem where decisions are influenced by financial literacy factors, the risk of fraud, and the importance of strong regulation to ensure the efficiency and integrity of capital markets.

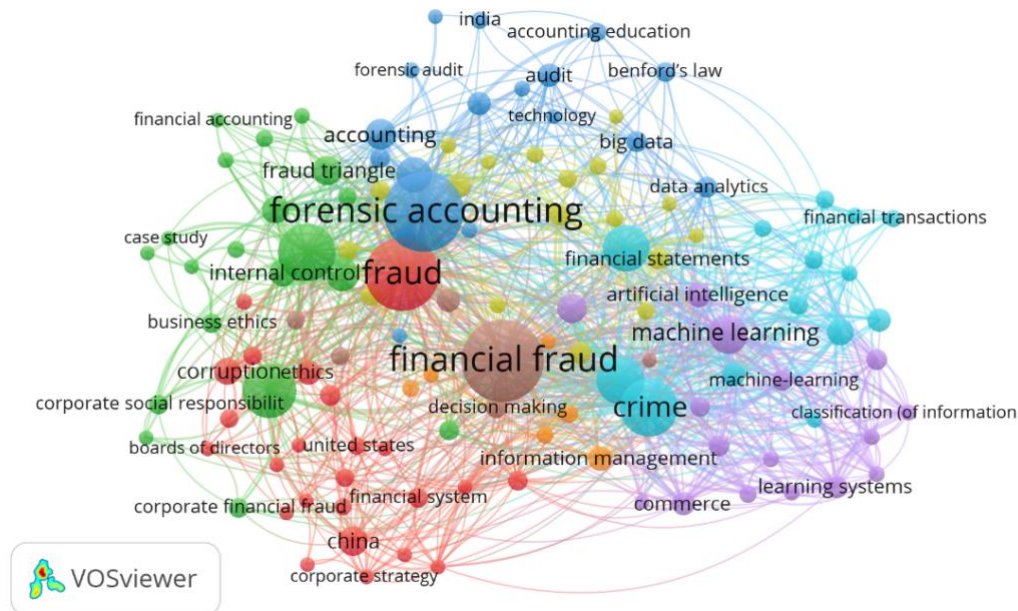


Figure 9: Co-occurrence

Source: Data Processed (2025)

4. Conclusion

A total of 1,026 articles on Forensic Accounting were analyzed in this study and VOSviewer software was used to process them. Based on the analysis of the processed documents, the highest number of publications occurred in 2024, followed by 2023 and 2022. Based on the type of publication as of the first half of 2025, articles are the most common type of publication with 72.1%. Currently, research related to the topic of Forensic Accounting is dominated by the field of Business, Management, and Accounting with 36.5%. The top five international publication channels include Journal of Financial Crime, Journal of Business Ethics, Issues in Accounting Education, Journal of the International Academy for Case Studies, and Studies in Systems Decision and Control. In addition, the countries that dominate the topic of Forensic Accounting are the United States and China. Some of the affiliations behind this research topic include Hashemite University. Co-authorship analysis shows that Alshurafat is the author with the highest number of publications. Findings from co-occurrence analysis with VOSviewer showed eight distinct clusters with a total of 122 items. The results of the co-occurrence analysis indicate that research on Forensic Accounting still requires deeper exploration. The main focus should be on developing clusters that identify key elements in detecting, analyzing, and preventing financial fraud.

The results of this bibliometric analysis are expected to contribute to academics and practitioners in understanding the forensic accounting research landscape, as well as encourage cross-disciplinary collaboration to overcome the challenges faced in the digital era. Thus, this research not only focuses on mapping the literature, but also aims to provide strategic recommendations for the development of forensic accounting studies in the future. The limitation of this research lies in the use of a limited database, which only relies on Scopus as the main source. This has the potential to cause data bias because it does not consider other relevant databases such as Web of Science, Google Scholar, or Dimensions. Future research is also recommended to explore under-researched topic groups in the realm of forensic accounting. One promising area is the integration of advanced technologies, such as artificial intelligence, big data analytics and blockchain in detecting and preventing financial fraud.

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