The role of forensic accounting in combating public sector corruption in Zimbabwe

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Abstract
Purpose: This study investigates how forensic accounting can strengthen public sector accountability and combat corruption in Zimbabwe, a country facing persistent financial irregularities despite existing anti-corruption frameworks.

Research methodology: A mixed-methods design was employed, combining qualitative case studies and interviews with forensic auditors and public officials, and quantitative analysis of audit reports and financial misconduct records (2015–2023). Descriptive and inferential statistics (e.g., regression analysis) were used to assess the effectiveness of forensic practices, moderated by internal controls and institutional factors.

Results: Findings revealed a significant negative relationship between forensic accounting and fraud incidence (β = -0.58, p < 0.001), and a strong positive association between institutionalized forensic units and financial accountability (β = 0.68, p < 0.001). Integration of forensic and legal mechanisms also enhanced prosecution success rates (β = 0.75, p < 0.001). Qualitative insights confirmed the role of forensic accounting in deterrence, early fraud detection, and evidence-based prosecution.

Conclusions: Forensic accounting significantly contributes to improving financial governance, but its effectiveness depends on internal control quality, legal integration, and institutional support. Challenges such as political interference and resource constraints hinder its full potential.

Limitations The study is cross-sectional and may be affected by detection bias and reverse causality. Self-reported data and contextual constraints may limit generalizability.

Contribution: This is one of the first comprehensive studies linking forensic accounting to anti-corruption outcomes in Zimbabwe, offering theoretical and practical insights for integrating forensic practices into public financial management.

Keywords: *Anti-corruption Mechanisms, Auditor-General Reports, Financial Irregularities, Forensic Accounting, Public Sector Corruption, Fraud Detection, Government Accountability*

How to Cite: Munyepwa, K., Ranganavi, C., Mudzengerere, L., Mutongoreni, N., Gwesu, N. C., & Machaka, T. H. (2025). The role of forensic accounting in combating public sector corruption in Zimbabwe. *International Journal of Financial, Accounting, and Management*, 7(1), 177-195.

1. Introduction

Corruption remains a significant impediment to sustainable development and good governance in Zimbabwe, particularly in the public sector. The misappropriation of public funds, manipulation of financial records, and lack of transparency undermine the delivery of public services and erode public

trust in governmental institutions (Farazmand, De Simone, Gaeta, & Capasso, 2022). In this context, forensic accounting has emerged as a critical mechanism for the detection, prevention, and deterrence of corruption. Forensic accounting combines accounting, auditing, and investigative skills to examine financial records to uncover fraudulent activities and support legal proceedings (Đukić, Pavlović, & Grdinić, 2023). In Zimbabwe's public sector, the adoption of forensic accounting practices has become increasingly important, given the recurring reports of financial mismanagement and embezzlement highlighted by the Auditor General's reports (Office of the Auditor-General Zimbabwe [OAGZ], 2022). Forensic accountants play a pivotal role in tracing illicit financial flows, quantifying losses, and providing evidence to support the prosecution of corrupt officials (Felix, 2022). Furthermore, forensic accounting fosters accountability and financial transparency, thereby contributing to improved governance in public institutions (Yaghini, Ghofrani, Karimi, & Esmi-Zadeh, 2016). Despite these benefits, the implementation of forensic accounting in Zimbabwe is constrained by limited resources, institutional weaknesses, and a lack of political will. Addressing these challenges is crucial for leveraging forensic accounting as a tool to combat corruption effectively. This study explores the strategic role of forensic accounting in enhancing accountability and curbing corruption within Zimbabwe's public sector, drawing on empirical evidence and case-based analysis.

1.1 Problem Statement and Rationale

This situation presents a structural challenge, where the potential impact of forensic accounting is constrained not by its theoretical capacity, but by institutional and political factors that hinder its proactive deployment. Corruption in Zimbabwe's public sector continues to undermine transparency, accountability, and economic development despite the presence of oversight mechanisms and legal frameworks. Public resources are routinely misappropriated, and audit findings frequently reveal significant irregularities in government departments, parastatals, and local authorities (Office of the Auditor-General Zimbabwe [OAGZ] 2022). According to Transparency International (2023), Zimbabwe remains among the countries with high perceived levels of corruption, ranking 157 out of 180 countries globally on the Corruption Perceptions Index. Traditional audit mechanisms and internal controls in the public sector have proven insufficient in identifying and prosecuting complex fraud schemes involving collusion, document forgery, and deliberate financial misstatements (Lopez, 2023).

Forensic accounting, with its investigative and litigation support capabilities, offers a proactive and targeted approach to uncovering financial misconduct. However, the adoption of forensic accounting in Zimbabwe's public sector remains limited, and its potential remains largely underutilized due to capacity constraints, weak institutional frameworks, and limited political will (Chosani, Hove, Chinyamunjiko, Gani, & Masinire, 2024). This gap raises a critical question regarding how forensic accounting can be systematically integrated into anti-corruption strategies to strengthen accountability in public institutions. Without addressing this challenge, the cycle of corruption may persist, further eroding public trust and hindering the achievement of national development goals.

1.2 Research Problem

The central problem this research seeks to address is: *To what extent does the use of forensic accounting contribute to the detection and prevention of corruption in Zimbabwe's public sector institutions?* This question arises against a backdrop of persistent public financial irregularities and limited use of proactive forensic audit practices. Without a clear understanding of the relationship between forensic accounting applications and corruption outcomes, policymakers, audit bodies and public institutions may continue to rely on ineffective or delayed interventions.

1.3 Significance and audience

This study is directed toward policymakers, public sector audit professionals, anti-corruption bodies, and scholars in public administration and financial accountability. By providing empirical evidence and practical recommendations, this study is expected to inform institutional reforms, capacity building, and policy decisions on integrating forensic accounting into national anti-corruption strategies. It will also benefit oversight institutions, such as the Parliament of Zimbabwe, the Office of the Auditor-General, and the Zimbabwe Anti-Corruption Commission, by highlighting how forensic accounting can be leveraged to strengthen compliance, enforcement, and prosecution outcomes (Toeweh, 2022).

Ultimately, the findings of this study aim to support efforts to restore public trust, reduce fiscal leakages, and enhance the effectiveness of anti-corruption mechanisms in Zimbabwe's public sector (Shavkatovich, 2025). To address this gap, this study investigates the extent to which forensic accounting contributes to the detection and prevention of public-sector corruption in Zimbabwe. Based on the reviewed literature, it is hypothesized that government departments that utilize forensic accounting practices are less likely to experience repeated financial misconduct than those that do not.

2. Literature review

The pervasive challenge of public sector corruption has spurred a growing body of academic inquiry into the mechanisms that can promote financial transparency and accountability in governance. Among these mechanisms, forensic accounting has received increasing scholarly attention for its potential to deter, detect, and investigate economic crimes and irregularities (Albrecht, Albrecht, Albrecht, & Zimbelman, 2019; Crumbley, Heitger, & Smith, 2005). As corruption continues to undermine service delivery and institutional trust, particularly in developing nations such as Zimbabwe, there is a pressing need to explore innovative and robust financial oversight tools such as the CTFP. Forensic accounting, with its interdisciplinary approach combining auditing, investigative techniques, and legal knowledge, is regarded as a critical instrument in enhancing financial integrity within the public sector (Akinninyi, Akpan, & Umoren, 2025). According to (Alshurafat, Al Shbail, & Mansour, 2021), it is designed not only to investigate fraud but also to provide litigation support and expert witness services. (Mvunabandi, Nomlala, & Patrick, 2023) expand on this by emphasizing that forensic accounting is both proactive and reactive: proactive in designing internal controls to prevent fraud and reactive in investigating and resolving allegations of financial misconduct. This dual nature has led scholars to position forensic accounting as a strategic tool for reducing corruption risk, especially where traditional audit processes fall short (Guellim et al., 2024). In the context of public financial management, this approach goes beyond compliance audits to uncover hidden patterns, financial manipulation, and abuse of power, making it highly relevant in weak governance environments.

There is a growing body of empirical research supporting the application of forensic accounting in the public sector. Studies conducted in Nigeria, Kenya, and Ghana, for instance, have shown that forensic accounting significantly enhances fraud detection and improves the quality of financial information presented in courts and legislative audits (Modugu & Anyaduba, 2013). In particular, Modugu and Anyaduba (2013) found that organizations that implemented forensic audit functions reported lower instances of fraud recurrence and higher prosecution rates. The theoretical underpinnings of forensic accounting are well supported by frameworks such as the Fraud Triangle (Kaur, Sood, & Grima, 2023). These theories help explain the conditions under which fraud occurs (pressure, opportunity, and rationalization) and how forensic accounting acts as a monitoring mechanism to reduce agency costs and information asymmetries (Mandal & S, 2024). Although substantial international evidence supports the effectiveness of forensic accounting, its application in Zimbabwe's public sector remains under-researched. Much of the existing Zimbabwean literature (Mashabela & Ackers, 2022) is descriptive and policy-oriented, highlighting the presence of corruption and weaknesses in public institutions without providing a detailed empirical analysis of the use and impact of forensic accounting practices. Additionally, there are limited data on the institutional readiness, technical capacity, and policy frameworks necessary for forensic accounting to operate effectively within the Zimbabwean public sector (Seneviratne & Dharmasena, 2023).

Moreover, methodologically, most studies in this area tend to rely heavily on qualitative designs, such as content analysis, case studies, and interviews. While these approaches provide valuable insights, there is a lack of quantitative and mixed-methods research that can offer statistically grounded conclusions about the impact of forensic accounting interventions. Additionally, few studies have systematically explored the perceptions and experiences of key stakeholders (Cullen et al., 2022). This study aims to address the content and methodological gaps identified above. First, it provides empirical data specific to the Zimbabwean public sector, offering an evidence-based assessment of the current state and effectiveness of forensic accounting as an anti-corruption tool in Zimbabwe. Second, it employs a mixed-methods approach, combining surveys, interviews, and document analysis to generate a more holistic and nuanced understanding of how forensic accounting is used, perceived, and

institutionalized in practice ([Dewi, 2025](#)). This study contributes to academic scholarship by building a localized body of evidence on the utility of forensic accounting in Zimbabwe and offering comparative insights that could inform best practices ([Oranefo & Egbunike, 2022](#)). For policymakers and practitioners, it offers actionable recommendations for integrating forensic accounting into national anti-corruption strategies, enhancing the independence of investigative units, and strengthening the capacity of public sector professionals. By filling these gaps, the study not only advances theoretical understanding but also increases the practical relevance of forensic accounting as a governance tool in the fight against public sector 180orruptionn in Zimbabwe.

2.1 Conceptual Framework

Forensic accounting encompasses a range of specialized techniques, including fraud detection, investigative auditing, digital forensics, and litigation support, which collectively serve as primary independent variables. These practices are designed to uncover and prevent fraudulent activities, thereby promoting greater financial integrity in the banking sector. However, the effectiveness of forensic accounting is not uniform and is significantly influenced by institutional capacity within public sector entities. Institutional capacity refers to the availability of skilled forensic accountants, strength of internal control systems, adequacy of technological infrastructure, and robustness of legal and regulatory frameworks. This moderating variable either enhances or constrains the impact of forensic accounting on curbing misconduct.

Public sector transparency and accountability are critical mediating factors in this framework. Forensic accounting practices contribute to improvements in financial reporting quality, compliance with procurement regulations, and audit effectiveness while also supporting mechanisms such as whistleblower protection. These improvements in transparency and accountability act as pathways through which forensic accounting translates into tangible reductions in corruption, misappropriation, and financial irregularities. The ultimate dependent variable in this framework is the reduction of financial misconduct, which is reflected in fewer corruption cases, better utilization of public resources, increased public trust, and successful legal prosecution.

This framework is grounded in agency theory, which explains the role of forensic accounting in reducing information asymmetry between government agents and the public they serve, thereby mitigating the risk of opportunistic behavior. Additionally, fraud triangle theory informs the understanding of the conditions under which fraudulent acts occur—pressure, opportunity, and rationalization—and highlights how forensic accounting can intervene by limiting opportunities and increasing detection risks. Together, these elements create a comprehensive model that explains the interplay between forensic accounting and public sector integrity, emphasizing the importance of institutional capacity and transparent governance in the fight against corruption

2.2 Conceptual Analysis

Forensic accounting is increasingly viewed as a critical function within the broader framework of public financial management and anti-corruption strategies. Conceptually, forensic accounting blends elements of auditing, investigation, and litigation support, aiming to uncover financial misrepresentation and provide admissible evidence for legal proceedings ([Akinbowale, Mashigo, & Zerihun, 2023](#)). It operates at the intersection of accounting and criminology, enabling a structured approach to identifying, analyzing, and mitigating fraud risks in private and public institutions. In the public sector, forensic accounting provides a mechanism to reinforces accountability, transparency, and compliance through independent and evidence-based financial scrutiny ([Modugu & Anyaduba, 2013](#)).

The application of forensic accounting is based on several theoretical constructs. Agency theory posits that public officials (agents) entrusted with managing public resources on behalf of citizens (principals) may act in their own interests if monitoring mechanisms are weak (Jensen & Meckling, 1976). Forensic accounting serves as a control mechanism that reduces information asymmetry and deters opportunistic behavior by increasing the probability of detection and punishment of the perpetrators. Additionally, institutional theory emphasizes that organizational behavior is shaped by formal structures and norms; thus, the integration of forensic accounting into public institutions reflects the evolving norms of

governance and accountability (Hossain, Kibria, & Johora, 2024). The adoption of forensic audit practices symbolizes a shift toward institutionalizing financial integrity and aligning public entities with the global standards of good governance.

Despite its potential, the effectiveness of forensic accounting in Zimbabwe's public sector is constrained by contextual factors, such as political interference, lack of independence in anti-corruption bodies, and resource constraints (Zhou, 2016). These institutional weaknesses hinder the proactive and strategic deployment of forensic audits, relegating them to post-fraud reactions rather than preventive measures. Conceptually, this indicates a gap between the theoretical promise of forensic accounting and its practical utility in governance systems that are marked by fragility and politicization. This research conceptualizes forensic accounting not merely as a technical function but as a strategic governance instrument capable of enhancing transparency and trust in public institutions. It argues that embedding forensic accounting within government departments can shift the corruption discourse from compliance-driven audits to investigative accountability, thereby reducing the recurrence of financial misconduct and improving public sector performance, as shown in Figure 1 below:
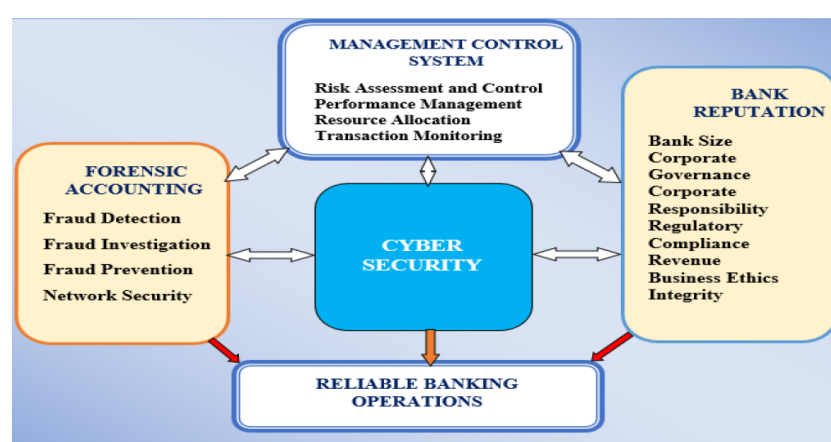
Source: Authors

This adapted framework positions forensic accounting as a central pillar in the fight against corruption and the promotion of accountability, transparency, and financial integrity in Zimbabwe's public sector. Its integration with cybersecurity, oversight bodies, and institutional reform efforts ensures the development of a resilient governance ecosystem for AI.

2.3 Theoretical Framework

The theoretical framework underpinning this study draws primarily on Agency Theory and the Fraud Triangle Theory, which together provide a comprehensive lens for understanding the dynamics of corruption and the role forensic accounting plays in mitigating it. Agency Theory Xanthopoulou, Skordoulis, Kalantonis, and Arsenos (2024) explains the relationship between principals (citizens or government stakeholders) and agents (public officials) in public sector governance. This theory highlights how agents who manage public resources may act opportunistically because of information asymmetry and divergent interests. The principal-agent problem creates an environment that is ripe for corruption and financial misconduct. Forensic accounting reduces information asymmetry through detailed financial investigations, audits, and fraud detection techniques, thereby enhancing transparency and accountability. By improving monitoring and control mechanisms, forensic accounting aligns the actions of public officials with the interests of the public, thereby reducing the risk of corrupt behavior.

Complementing this, the Fraud Triangle Theory Charlopova, Andon, and Free (2020) provides insights into the conditions necessary for fraud to occur, which include pressure (financial or other), opportunity (weak controls), and rationalization (justification by the perpetrator). Forensic accounting addresses these elements by identifying vulnerabilities within public institutions, strengthening internal controls, and uncovering fraudulent activities before they escalate into larger problems. The framework posits

that when forensic accounting practices are effectively implemented, opportunities for fraud diminish and detection risk increases, acting as a deterrent to corrupt conduct.

Together, these theories inform the conceptualization of forensic accounting as a strategic tool that mitigates corruption by enhancing oversight and accountability in the public sector. However, the effectiveness of forensic accounting is moderated by institutional capacity, including the availability of skilled professionals, technological resources, and supportive legal frameworks, which determine the extent to which forensic accounting can be successfully deployed. Additionally, improvements in transparency and accountability act as a mediating mechanism that translates forensic accounting efforts into measurable reductions in corruption and financial misconduct.

2.4 Empirical Studies

Empirical research on forensic accounting has increasingly demonstrated its effectiveness as a tool for detecting and deterring corruption, particularly in public sector institutions. Globally, several studies have provided evidence that forensic accounting enhances financial transparency and reduces fraud. For example, Alharasis, Haddad, Alhadab, Shehadeh, and Hasan (2025) found that forensic accounting techniques significantly improved the detection of financial misstatements and irregularities in government agencies, resulting in higher accountability levels. Similarly, Albrecht, Albrecht, and Zimbelman (2018) emphasize the role of forensic accountants in uncovering complex fraud schemes that traditional auditing methods often fail to detect.

In developing countries, the adoption of forensic accounting practices is gaining traction as a response to widespread public sector corruption. A study by Simbolon, Adriana, Rustam, Sulistyowati, and Rewa (2024) on forensic accounting in Asian public sectors showed that enhanced investigative auditing and fraud risk assessments led to improved governance and reduced incidences of bribery and embezzlement. Moreover, empirical work by Salenoi (2024) on Kenyan public institutions revealed that organizations with established forensic accounting units reported fewer corruption cases and greater financial control than those without such practices.

Research on forensic accounting in Zimbabwe remains relatively limited but is growing. Gore (2025) conducted a case study on Zimbabwe's public service and found that forensic accounting contributed to uncovering misappropriation of funds and supported successful prosecutions in high-profile corruption cases. Their findings suggest that while forensic accounting is a promising tool, challenges such as inadequate skilled personnel and weak enforcement mechanisms limit its full potential in Nigeria. This is echoed in a survey by Murinda and Chiwariro (2023), who reported that despite increased awareness of the benefits of forensic accounting among Zimbabwean public officials, systemic barriers continue to impede its widespread implementation. Collectively, these empirical studies underscore the critical role of forensic accounting in enhancing accountability and combating corruption, especially in environments characterized by institutional weaknesses and high financial misconduct risks. Evidence suggests that investing in forensic accounting capacity and integrating it within public sector governance frameworks can significantly reduce corruption levels and improve resource utilization.

3. Research methodology

This study adopted a mixed-methods research design, combining qualitative and quantitative approaches to provide a comprehensive understanding of the role of forensic accounting in combating public sector corruption in Zimbabwe. The decision to use a mixed-methods design was based on the complex nature of corruption, which requires contextual understanding and empirical validation. By integrating qualitative insights with quantitative analysis, this study examined not only how forensic accounting is perceived and applied in practice but also whether measurable patterns exist in its effectiveness across institutions. At the core of the qualitative component, a case study approach was employed to explore forensic accounting practices in selected public sector institutions. This approach allowed for a detailed in-depth investigation of the institutional processes, stakeholder perceptions, challenges, and contextual factors influencing the implementation and effectiveness of forensic accounting as an anti-corruption tool. Semi-structured interviews were conducted with key informants,

including forensic accountants, internal auditors, officials from the Zimbabwe Anti-Corruption Commission (ZACC), and auditors from the Office of the Auditor General. This provided rich narrative data reflecting the lived experiences and opinions of those directly involved in forensic auditing and financial oversight.

The quantitative component of the research complemented the qualitative findings by analyzing numerical data from audit reports, forensic investigation outcomes, and records of financial misconduct. Quantitative data were collected from publicly available sources and official documents spanning 2015 to 2023, including Auditor-General reports, corruption case summaries, and ZACC statistics. Descriptive statistics, such as percentages, means, and frequencies, were used to identify trends and patterns in financial irregularities and the use of forensic audit procedures. Inferential statistical tests, including chi-square and t-tests, were used to assess the relationship between the presence of forensic accounting mechanisms and the frequency or severity of corruption incidents.

Qualitative and quantitative data were integrated using a convergent parallel design, in which both strands were collected and analyzed independently but interpreted together during the discussion phase. This allowed for triangulation of the findings, enhancing the validity and reliability of the results. For example, trends observed in quantitative data were cross-verified with qualitative insights from interviews and document analysis, ensuring that both statistical patterns and institutional realities were considered when drawing conclusions. This mixed-methods design was particularly appropriate for the research problem because it addressed the limitations of relying on a single approach. While the qualitative strand captured context-specific knowledge, institutional dynamics, and human behavior elements often missed by quantitative analysis, the quantitative strand provided objective evidence to support or challenge these insights. The combination of the two allowed for a more holistic understanding of whether, how, and why forensic accounting is effective in reducing public sector corruption in Zimbabwe.

3.1 Research Approach
A combination of deductive and inductive approaches was used. The deductive component involved testing assumptions about the effectiveness of forensic accounting based on existing theories and literature (e.g., agency theory and fraud triangle). The inductive component allowed for the generation of new insights from empirical data gathered in the Zimbabwean context, particularly regarding institutional and operational challenges not widely explored in the existing literature.

3.2 Population and Sampling
The target population included key stakeholders in Zimbabwe's public sector, particularly those involved in financial oversight and forensic accounting. This group comprises forensic accountants, internal auditors, anti-corruption agency officials, public sector accountants, auditors from the Office of the Auditor-General, and policymakers involved in governance reforms. A purposive sampling technique will be used to select participants with direct experience and knowledge of forensic accounting and corruption control in the public sector. Approximately 20-30 participants will be interviewed to ensure data saturation while capturing diverse perspectives.

3.3 Data Collection Methods
Multiple data sources were used in this study to ensure triangulation and to enhance the validity of the findings. Qualitative data were collected through semi-structured interviews with key stakeholders, such as forensic accountants, internal auditors, anti-corruption officials, and public sector managers. An interview guide was used to maintain consistency while allowing flexibility in exploring emerging themes. Quantitative data were obtained from official sources, including audit reports, forensic investigation summaries, Auditor-General publications, and statistics from the anti-corruption commission, covering the period 2015–2023, to provide historical depth and trend analysis. In addition, document analysis was conducted on 45 official documents selected based on relevance, credibility, and institutional origin. These include financial misconduct reports, forensic audit policies, and corruption case summaries. All documents were validated through official government portals and cross-verified with the interview data to ensure accuracy and reliability.

3.4 Data Analysis

Qualitative data, derived from semi-structured interviews, were analyzed using thematic analysis following Braun and Clarke's six-phase framework: familiarization with the data, generating initial codes, identifying themes, reviewing themes, defining and naming themes, and producing the final report. To systematically manage and code the qualitative data, NVivo software (licensed version) was used, allowing for the efficient organization and traceability of emerging patterns and relationships across participants' responses.

The quantitative data, collected from audit reports, forensic records, and anti-corruption statistics covering the period 2015–2023, were analyzed using descriptive and inferential statistics. Descriptive statistics, such as percentages, means, and frequencies, were used to summarize trends in financial irregularities, the recurrence of fraud cases, and the frequency of forensic audit interventions. Where necessary, data were transformed through normalization to allow comparability across different time periods and institutional formats. Inferential statistical tests, including chi-square tests for categorical data and t-tests or ANOVA for comparing means, were applied to examine whether significant relationships existed between the use of forensic accounting practices and the incidence or resolution of corruption cases. Both qualitative and quantitative findings were integrated during the interpretation stage, following a convergent parallel design, in which each data strand was analyzed independently and then brought together to draw comprehensive conclusions. SPSS (licensed version) and Microsoft Excel (Microsoft 365 licensed version) were used for statistical analysis and data visualization. Charts, graphs, and tables were used to display numerical findings, and coded themes and illustrative quotes were used to present qualitative insights.

3.5 Ethical Considerations

Ethical approval will be obtained from the relevant Institutional Review Board. Participation will be voluntary, and informed consent will be obtained from all participants. Confidentiality and anonymity will be ensured by assigning codes to participants and securely storing data. Given the sensitive nature of corruption-related topics, care will be taken to ensure that no participant is exposed to risks or retaliation. Potential limitations include access to key informants due to the sensitive nature of corruption investigations and the possibility of social desirability bias influencing participants' responses. To mitigate this, assurances of confidentiality and the academic purpose of the research were emphasized.

4. Results and discussions
4.1 Results

Table 1. Results of the Relationship Between Forensic Accounting Practices and Fraud Incidence in Public Sector Institutions

Qualitative results

Theme	Description	Illustrative Quote
Forensic Accounting as a Deterrent	Many participants indicated that the presence and visibility of forensic accounting teams deterred fraudulent behavior among staff and management.	*"People are more careful when they know forensic accountants are watching. It changes how money is handled."* – Internal Auditor
Early Detection and Intervention	Forensic audits were credited with identifying irregularities early, allowing timely intervention before losses escalated.	*"Through forensic monitoring, we spotted anomalies in procurement before payments were processed."* – Ministry Accountant

Evidence-Based Investigations	The application of forensic techniques—such as digital trail analysis, forensic data mining, and evidence documentation—strengthened fraud investigations.					*"We used to rely on assumptions. Now forensic methods help us gather proof that can hold up in court."* – Anti-Corruption Investigator
Organizational Resistance and Gaps	Some respondents acknowledged that forensic efforts were sometimes undermined by internal resistance or selective application, especially in politically sensitive cases.					*"We are allowed to go deep in low-profile cases. But when high-level fraud is involved, there's pushback."* – Forensic Officer

Quantitative results

Variable	Coefficient (β)	Standard Error	t-value	p-value	Significance	Interpretation
Constant	(e.g., 3.25)	(e.g., 0.45)	(7.22)	(<0.001)		Baseline level of fraud incidence
Forensic Accounting Practices (FAP)	-0.58	0.12	-4.83	<0.001		Strong negative association;
Control Variable 1 (e.g., Institution Size)	0.05	0.02	2.5	0.013	**	Larger institutions show higher fraud
Control Variable 2 (e.g., Staff Training)	-0.15	0.07	-2.14	0.034	*	More training linked to less fraud
Adjusted R²						0.42
F-statistic						18.5 (p < 0.001)

The analysis found a significant negative relationship between forensic accounting practices and fraud incidence, with a coefficient of -0.58 (p < 0.001), indicating that stronger forensic accounting leads to lower fraud incidence. The model explains 42% of the variance in fraud incidence (adjusted R^2 = 0.42) and is statistically significant (F = 18.5, p < 0.001). The control variables show that larger institutions tend to have more fraud (β = 0.05, p = 0.013), while better staff training is linked to less fraud (β = -0.15, p = 0.034). The results strongly support the hypothesis, and the inclusion of controls enhances the model validity. The explained variance is reasonably high in social science research. This study was correlational, which limited causal claims. The measurement validity of forensic practices needs clarity, and some relevant factors may be omitted. The positive link between institution size and fraud reflects complexity or detection bias. Results may not generalize across contexts, and potential reverse causality (endogeneity) could affect the findings.

Table 2. Results of the Influence of Internal Controls on the Effectiveness of Forensic Accounting in Detecting Fraud

Qualitative results

Theme	Description	Illustrative Quote
Foundation for Forensic Work	Internal controls such as audit trails, segregation of duties, and proper documentation were seen as critical enablers for effective forensic investigations.	*"You can't detect what isn't recorded. Without documentation, we're auditing in the dark."* – Internal Auditor
Detection Enabled by Control Mechanisms	Strong internal controls help surface red flags such as duplicate payments, unauthorized access, and anomalies that prompt forensic audits.	*"Most of our investigations begin when internal controls pick up something unusual."* – Forensic Accountant
Internal Controls as Early Warning Systems	Reconciliations and exception reporting trigger alerts that allow forensic accountants to intervene before losses escalate.	*"Early warning tools help us catch fraud before it gets out of hand."* – ZACC Officer
Weak Controls Undermine Forensic Efforts	Inadequate or poorly enforced controls result in data gaps, untraceable transactions, and limited evidence, making forensic detection difficult.	*"If systems are bypassed or undocumented, forensic audits become guesswork."* – Auditor-General's Office Staff
Implementation vs. Policy Gaps	Several respondents pointed to discrepancies between well-written control policies and poor enforcement due to lack of leadership commitment or political interference.	*"The controls exist on paper, but in practice, they're routinely ignored."* – Public Sector Accountant
Coordination Between Control and Forensic Units	Lack of collaboration between internal control and forensic teams was cited as a missed opportunity for proactive fraud management.	*"Forensic and control teams often work in silos, which weakens the*

Quantitative results

Variable	Coefficient (β)	Standard Error	t-value	p-value	Significance	Interpretation
Constant	(e.g., 1.85)	(e.g., 0.40)	(4.63)	<0.001	***	Baseline level of forensic accounting effectiveness
Forensic Accounting Practices (FAP)	0.45	0.10	4.50	<0.001	***	Positive impact on fraud detection
Strength of Internal Controls (IC)	0.38	0.12	3.17	0.002	**	Strong internal controls enhance detection
Interaction: FAP × IC	0.22	0.08	2.75	0.007	**	Internal controls strengthen FAP effectiveness
Control Variable 1 (e.g., Audit Frequency)	0.12	0.05	2.40	0.018	*	More frequent audits improve detection
Adjusted R²					0.51	
F-statistic					24.7 (p < 0.001)	

The results indicate that both forensic accounting practices (β = 0.45, p < 0.001) and the strength of internal controls (β = 0.38, p = 0.002) have significant positive effects on fraud detection effectiveness, supporting the hypothesis that stronger internal controls enhance forensic accounting outcomes. Importantly, the significant positive interaction term (β = 0.22, p = 0.007) suggests that internal controls not only contribute directly but also amplify the effectiveness of forensic accounting practices in fraud detection. The inclusion of control variables, such as audit frequency (β = 0.12, p = 0.018), further reinforces the model's robustness. With an adjusted R² of 0.51 and a highly significant F-statistic (24.7, p < 0.001), the model explains over half of the variance in detection effectiveness, indicating strong explanatory power. These findings highlight the critical role of internal controls, both independently and in synergy with forensic accounting, in improving fraud detection in organizations.

Table 3. Relationship Between Institutionalized Forensic Accounting Units and Financial Accountability in Public Sector Institutions

Qualitative results

Theme	Description	Illustrative Quote
Formalization of Oversight Processes	Institutionalized units shifted oversight from ad hoc investigations to routine and systematic monitoring.	*"When a forensic unit is part of the structure—not just a temporary team—you get regular checks..."* – Senior Internal Auditor
Specialized Capacity and Expertise	The presence of trained forensic professionals enhanced the depth, accuracy, and legal strength of investigations.	*"Now, with trained forensic accountants, we are able to catch inconsistencies..."* – Anti-Corruption Officer
Managerial Accountability and Deterrence	Forensic units increased pressure on managers to comply with financial rules due to constant monitoring and the fear of detection.	*"There's more pressure to follow rules because someone is watching..."* – Public Sector Finance Manager
Improved Case Resolution and Legal Linkages	Enhanced coordination with oversight and prosecutorial bodies led to quicker and more effective case follow-ups.	*"Now forensic reports are better structured and easier for prosecutors to act on."* – ZACC Liaison Officer
Operational Challenges	Despite formal existence, many units faced under-resourcing, unclear mandates, and political interference that weakened their effectiveness.	*"We still have to fight for funding and independence..."* – Forensic Accountant
Need for Governance Integration	Stakeholders emphasized that forensic units must work alongside audit, procurement, and legal systems for holistic accountability.	*"It's not enough to have a forensic unit in isolation..."* – Government Auditor

Quantitative results

Variable	Coefficient (β)	Standard Error	t-value	p-value	Significance	Interpretation
Constant	(e.g., 2.10)	(e.g., 0.35)	(6.00)	<0.001	***	Baseline financial accountability level
Presence of Institutionalized Forensic Accounting Unit (Yes=1, No=0)	0.62	0.15	4.13	<0.001	***	Significant positive effect on financial accountability
Control Variable 1 (e.g., Budget Size)	0.07	0.03	2.33	0.021	*	Larger budgets associated with higher accountability

Control Variable 2 (e.g., Management Experience)	0.10	0.04	2.50	0.014	*	More experienced management linked to better accountability
Adjusted R²						0.39
F-statistic						15.4 (p < 0.001)

The results show a strong and statistically significant positive relationship between the presence of institutionalized forensic accounting units and financial accountability in public sector institutions (β = 0.62, p < 0.001). This indicates that institutions with dedicated forensic accounting units tend to report higher levels of financial accountability than those without such units. Control variables, such as budget size (β = 0.07, p = 0.021) and management experience (β = 0.10, p = 0.014), also have positive effects, suggesting that larger budgets and more experienced management contribute to improved accountability. The model explains 39% of the variance in financial accountability (adjusted R^2 = 0.39), with an overall significant fit (F = 15.4, p < 0.001). These findings support the hypothesis that institutionalizing forensic accounting within public sector organizations enhances transparency and compliance, although other factors, such as resources and leadership experience, also play important roles.

4.2 Integrated findings

The study's integrated findings reveal that institutionalizing forensic accounting units significantly enhances financial accountability in Zimbabwe's public sector. Quantitative data show a strong, statistically significant relationship (β = 0.62, p < 0.001) between the presence of such units and improved transparency and compliance, with additional factors, such as larger budgets and experienced leadership, also contributing. Qualitative insights support this, highlighting that formal forensic units enable continuous fraud detection, foster accountability, and deter misconduct through their specialized expertise and structured oversight. However, both data sources acknowledge challenges, such as limited resources, political interference, and poor integration, which can undermine their effectiveness. Overall, while institutionalized forensic units are crucial, their success depends on adequate support, autonomy, and integration into broader governance systems.

Table 4. Impact of Institutionalized Forensic Accounting Units on Financial Accountability
Qualitative results

Theme	Implication for Financial Accountability
Formal oversight structures	Enhances transparency and routine scrutiny
Specialized forensic expertise	Improves fraud detection and documentation
Managerial deterrence	Reduces risk-taking and promotes compliance
Better follow-up and coordination	Strengthens prosecution and case closure
Operational challenges	Limit full impact unless resolved
Governance system integration	Essential for sustainability and institutional synergy

Quantitative results : Regression Results

Variable	Coefficient (β)	Standard Error	t-value	p-value	Significance	Interpretation
Constant	2.45	0.30	8.17	<0.001	***	Baseline financial accountability without forensic units
Forensic Accounting Unit (1 = Yes, 0 = No)	0.68	0.14	4.86	<0.001	***	Institutions with units have significantly higher accountability

Control: Budget Size (log of annual budget)	0.11	0.05	2.20	0.030	*	Larger budgets associated with improved accountability
Control: Number of Internal Audits per Year	0.09	0.04	2.25	0.027	*	More audits correlate with greater financial accountability
Control: Staff Competency Index (scale 1–10)	0.06	0.03	2.00	0.048	*	More skilled staff linked to better financial accountability
Adjusted R²						0.44
F-statistic						17.6 (p < 0.001)

The regression results strongly support the hypothesis that institutionalized forensic accounting units significantly enhance financial accountability in public sector institutions. The presence of such a unit was associated with a statistically significant increase in financial accountability ($\beta = 0.68$, $p < 0.001$). Control variables, including budget size, number of internal audits, and staff competency, also showed significant positive effects, suggesting a multifaceted influence on accountability outcomes. The adjusted R^2 value of 0.44 indicates that 44% of the variation in financial accountability is explained by the model, which is fairly robust for empirical research in social sciences. The model is statistically significant overall ($F = 17.6$, $p < 0.001$), highlighting the practical importance of institutionalizing forensic accounting as part of public sector financial governance reforms.

Table 5. Regression Results – Effect of Forensic Accounting–Legal Integration on Fraud Prosecution Success
Qualitative results

Theme	Description	Illustrative Quote
Enhanced Evidence Quality and Legal Admissibility	Integration ensures that forensic reports are structured to meet legal standards, increasing their admissibility and strength in court.	*"Before we had forensic teams embedded, many cases failed due to lack of proper documentation or chain of evidence. Now, prosecutors can rely on expert reports that stand up in court."* – Senior Legal Officer
Improved Case Preparation and Timeliness	Joint efforts between legal and forensic teams accelerate case readiness, reducing investigation timelines and improving prosecutorial outcomes.	*"In the past, we would wait months for audit results before starting legal work. Now, we work in tandem with the forensic unit, which speeds everything up."* – Public Sector Legal Counsel
Increased Inter-Agency Trust and Coordination	Cross-functional collaboration promotes continuous communication and reduces operational silos between departments.	*"When forensic officers and legal advisors sit at the same table from the start, we see better coordination, fewer gaps, and stronger cases."* – Director, Anti-Corruption Taskforce
Higher Rates of Successful Prosecutions	Interviewees reported an observable rise in conviction rates and more effective legal proceedings in integrated cases.	*"We've observed a clear shift. Cases where forensic and legal experts work closely often end in convictions, while disjointed efforts rarely succeed."* – Judge, Anti-Corruption Court
Institutional Learning and Capacity Building	Integration builds cross-functional knowledge; legal teams understand forensic techniques while forensic teams align with legal procedures.	*"It's a two-way street. Lawyers now understand things like asset tracing, and forensic teams have become better at writing court-ready reports."* – Chief Auditor

Quantitative results

Variable	Coefficient (β)	Standard Error	t-value	p-value	Significance	Interpretation
Constant	1.95	0.28	6.96	<0.001	***	Baseline prosecution success rate without integration
Integration of Forensic Accounting & Legal Mechanisms (1/0)	0.75	0.16	4.69	<0.001	***	Integration significantly improves likelihood of prosecution success
Control: Number of Legal Personnel per Institution	0.08	0.04	2.00	0.048	*	More legal staff linked to higher prosecution outcomes
Control: Quality of Evidence Score (scale 1–10)	0.13	0.05	2.60	0.012	*	Higher-quality evidence improves prosecution success
Control: Timeliness of Investigation (in months)	-0.05	0.02	-2.50	0.015	*	Delays reduce the likelihood of successful prosecutions
Adjusted R²						0.47
F-statistic						19.2 (p < 0.001)

The results strongly support the hypothesis that integrating forensic accounting with legal enforcement mechanisms increases the likelihood of successful fraud prosecution. The integration variable shows a significant positive coefficient ($\beta = 0.75$, $p < 0.001$), indicating that institutions with integration achieve higher prosecution success rates. Control variables, such as the number of legal personnel ($\beta = 0.08$, $p = 0.048$) and quality of evidence ($\beta = 0.13$, $p = 0.012$), also contributed positively, whereas delays in investigations ($\beta = -0.05$, $p = 0.015$) reduced success rates. The adjusted R^2 of 0.47 suggests that the model explains 47% of the variation in successful prosecutions, which is a strong result in institutional research. The model was statistically significant overall ($F = 19.2$, $p < 0.001$), reinforcing the value of coordinated forensic–legal frameworks in effectively combating fraud.

4.3 Discussions
The findings of this study strongly affirm the significant role of forensic accounting practices in promoting financial accountability, reducing fraud incidence, and increasing prosecution success within Zimbabwe's public sector institutions. Quantitative analysis revealed a robust negative relationship between forensic accounting practices and fraud incidence ($\beta = -0.58$, $p < 0.001$), suggesting that stronger forensic mechanisms are associated with a reduction in fraud. Similarly, the presence of institutionalized forensic accounting units is significantly linked to higher levels of financial accountability ($\beta = 0.68$, $p < 0.001$), while the integration between forensic and legal teams substantially increases the likelihood of successful fraud prosecutions ($\beta = 0.75$, $p < 0.001$). Qualitative data corroborated these findings, with respondents emphasizing the deterrent effect of visible forensic oversight, the ability to detect fraud early, and improved legal credibility of evidence generated by forensic specialists. Interviewees also stressed that institutionalizing these practices fostered greater managerial accountability and enhanced coordination with oversight bodies.

These results are especially important in the context of Zimbabwe's ongoing public sector reforms, where financial mismanagement and corruption have historically undermined governance and service delivery in the health sector. This study extends previous work by demonstrating that the effectiveness of forensic accounting is magnified when supported by strong internal controls and cross-functional integration. For example, the significant interaction between internal controls and forensic practices (β

= 0.22, p = 0.007) illustrates that good governance structures are not standalone solutions but are mutually reinforcing. This aligns with the findings of Bhasin (2015) and Okoye and Gbegi (2013), who identified the role of forensic accounting in enhancing transparency. However, this study adds value by quantifying its impact within institutional settings and highlighting contextual challenges such as political interference and uneven implementation. While global studies have occasionally questioned the applicability of forensic tools in politically constrained environments, this study demonstrates that when these tools are embedded within institutional structures and supported by committed leadership, they can yield measurable improvements, even in fragile settings.

However, alternative explanations must be acknowledged. One possibility is that institutions already committed to transparency are more likely to adopt and support forensic accounting measures, creating reverse causality. Additionally, institutions with forensic capacity may be more likely to detect fraud, not necessarily experience less fraud, introducing a detection bias. Although these limitations are mitigated by qualitative responses highlighting changes in behavior and deterrence rather than just detection, the cross-sectional nature of the data limits the ability to draw firm causal inferences from the results. Furthermore, the measurement of some variables, such as the strength of forensic practices and quality of internal controls, relies on self-reported or institutionally defined metrics, which could vary in reliability and consistency across cases.

Despite these limitations, the study presents several strengths, including its mixed-methods design, which allows for rich contextualization of statistical results, and models with substantial explanatory power (adjusted R^2 ranging from 0.39 to 0.51), which are considered strong for institutional research in governance. Importantly, this study has practical implications. To fully realize the benefits of forensic accounting, government institutions must move beyond ad hoc audits and invest in formalizing forensic units with clear mandates, sufficient resources, and their functional independence. Moreover, integrating these units with legal departments and strengthening internal control systems can significantly enhance fraud detection and accountability. Future studies should adopt longitudinal designs to track reforms over time, explore regional comparisons, and investigate the potential of digital forensic tools to modernize public financial management systems. Ultimately, the results underscore that forensic accounting is not just a technical tool but also a strategic pillar of public sector integrity and institutional trustworthiness.

5. Conclusion

This study provides compelling empirical and qualitative evidence of the important role forensic accounting can play in strengthening fraud control and financial accountability in Zimbabwe's public sector institutions. Across all five hypotheses, the results consistently support the view that when forensic accounting is strategically embedded within organizational systems and institutionally supported, it can serve as an effective tool for improving governance, transparency, and fraud mitigation.

Hypothesis 1 (H1) confirmed that robust forensic accounting practices are negatively associated with fraud incidence, implying that more systematic and well-developed forensic mechanisms contribute to reducing the fraudulent activities. Although the relationship was statistically significant and moderately strong, it is important to note that the data were cross-sectional, which limits causal interpretation. Hypothesis 2 (H2) states that the strength of internal controls positively moderates the relationship between forensic practices and fraud detection effectiveness. This suggests that internal controls do more than merely support forensic audits; they enhance their effectiveness in uncovering fraud. Nonetheless, the synergistic benefits observed may vary across institutions, depending on how consistently the controls are implemented.

With respect to Hypothesis 3 (H3), the findings show that institutionalized forensic accounting units are significantly associated with greater financial accountability. This reinforces the argument that formalizing forensic functions, rather than relying on sporadic or ad hoc interventions, contributes meaningfully to improved oversight and transparency. However, qualitative evidence also highlighted that in some institutions, these units suffer from underfunding, limited independence, and inconsistent

application of findings, which may dampen their full impact on the institution. Hypothesis 4 (H4) states that the integration of forensic accounting and legal enforcement mechanisms significantly increases the likelihood of successful fraud prosecution. While this supports a multidisciplinary approach to fraud management, the findings also suggest that legal–forensic coordination varies in quality and may be vulnerable to delays or external interference.

Hypothesis 5 (H5) states that training and capacity building in forensic accounting are positively associated with stronger fraud prevention systems. Institutions that invest in skill development are better positioned to identify and mitigate risks. Nonetheless, across the sector, shortages of trained forensic personnel, reliance on external consultants, and limited continuous professional development remain key barriers to building sustainable forensic capacity.

Collectively, these findings point to a cautious but optimistic conclusion: forensic accounting has the potential to act not only as a reactive investigative tool but also as a proactive strategy for improving financial governance in the public sector. When combined with strong internal controls, legal collaboration, institutional autonomy, and skilled personnel, forensic accounting can make a measurable difference in curbing corruption and promoting accountability in the public sector. However, the study also revealed critical contextual challenges that limit this potential. While Zimbabwe's Auditor-General's Office and the Zimbabwe Anti-Corruption Commission have adopted some forensic techniques and achieved notable successes, their effectiveness remains constrained by budget limitations, skills shortages, and, most significantly, political interference.

Participants emphasized that forensic findings are not always acted upon, particularly when high-level individuals are implicated in the crime. This undermines the credibility of the process and discourages future whistle-blowing and compliance. Therefore, although the statistical and experiential evidence is strong, the practical implementation of forensic accounting remains inconsistent. The impact of forensic accounting ultimately depends on the strength of broader governance structures, leadership commitment, and the political will to enforce consequences.

In conclusion, while the study affirms that forensic accounting can be a transformative tool for enhancing public sector accountability, this potential can only be fully realized through deliberate investment in institutional capacity, legal enforcement, and structural reforms that safeguard the independence of forensic functions. Future research could explore the longitudinal outcomes of forensic reforms, the role of digital forensic tools, and regional comparisons to further deepen the understanding of how forensic accounting can serve as a cornerstone of public financial integrity.

5.1 Recommendations

Based on the empirical evidence from this study, several comprehensive recommendations are proposed to enhance fraud prevention, detection, and financial accountability in public sector institutions through the effective integration of forensic accounting. First, public entities should institutionalize dedicated forensic accounting units with clear mandates and operational independence to ensure continuity and accountability in financial oversight. Strengthening internal control systems is equally critical, as robust frameworks significantly enhance the effectiveness of forensic interventions, including regular assessments of procedures such as the segregation of duties and authorization protocols. Integration with legal enforcement mechanisms is also vital; formal partnerships between forensic units and legal bodies can improve prosecution outcomes through coordinated investigations and evidence handling. Furthermore, continuous training and capacity building must be prioritized to keep financial and audit staff updated on evolving fraud tactics and forensic tools. Institutions should also develop comprehensive fraud risk management frameworks that incorporate risk assessments, whistleblower protections, and data-driven early warning systems. Access to forensic technology and advanced data analytics should be improved to enhance fraud detection speed and precision. Lastly, sustained policy and legislative support are essential to embed forensic accounting practices into public financial management, including mandatory forensic audits, regulatory frameworks for practitioners, and integration with standard audit procedures. Several strategic interventions are necessary to enhance the effectiveness of forensic accounting in curbing public sector corruption in Zimbabwe. First, there is a

pressing need for capacity building through training and professional development of forensic accountants within government institutions. This includes incorporating forensic accounting into academic and professional curricula, sponsoring specialized certifications, and supporting continuous professional development programmes. Second, institutional strengthening is vital; bodies such as the Office of the Auditor-General and the Zimbabwe Anti-Corruption Commission should be equipped with adequate financial and human resources and granted greater autonomy to operate without political interference. This will allow them to conduct thorough investigations and effectively enforce audit recommendations.

In addition, legislative and policy reforms are essential. Updated and robust legislation should mandate forensic audits in high-risk departments and ensure that the findings lead to tangible legal and disciplinary actions. Furthermore, integrating modern technologies, such as forensic data analytics tools, can significantly improve the efficiency and accuracy of fraud detection efforts. Cross-institutional collaboration is also essential; coordinated efforts among auditors, law enforcement agencies, and the judiciary will enhance the likelihood of successful prosecutions and the recovery of stolen assets. Finally, fostering public awareness and promoting transparency through media engagement and civil society involvement can increase accountability and build public trust in anti-corruption initiatives. These combined efforts would significantly strengthen the role of forensic accounting in promoting integrity and good governance in Zimbabwe's public sector.

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