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List of Publications

i. Journal Articles

- a) Chetry, P; Tiwari, R; Baxi, J & Shekar, M. Student Perspectives on Forensic Accounting in Indian Higher Education. *Vision: the journal of business perspective* (Accepted for publication) (Scopus Indexed)
- b) Chetry, P. (2025). Regulation of Forensic Accounting: A Comparative Study. *Finance India*, 34 (4). (Accepted for publication) (Scopus Indexed)
- c) Tiwari, R & Chetry, P. (2025). Forensic Accounting Services: The Requisite Knowledge and Skill. *Finance India*, 34 (3). (Accepted for publication) (Scopus Indexed)
- d) Tiwari, R; Chetry, P & Debnath, J (2022). Forensic Accounting Regulation and Education. *Third Concept*, 36 (429), 164-168. (UGC Care-listed)
- e) Chetry, P; Tiwari, R & Shekar, M (2023). Forensic Accounting Education and Profession: A SWOT Analysis, *The Management Accountant*, 58(8), 99-103. (UGC Care-listed)
- f) Chetry, P; Tiwari, R & Shekar, M (2023). Forensic Accounting Education: Challenges, Benefits and Pedagogical Approaches, *The Management Accountant*, 59(3), 82-86. (UGC Care-listed)

ii. Book Chapters

- a) Statistics and Forensic Accounting: A systematic Review of Literature. Business Practices in The Age of Innovation, Disruption and Sustainability. Excel India Publishers (ISBN 978-93-91355-55-5).

iii. Conference:

- a) Statistics and Forensic Accounting: A systematic Review of Literature. National Conference on Business Practices in The Age of Disruption, Innovation And Sustainability organized by the Department of Business Administration, Gauhati University on 3rd September, 2021
- b) Regulation of Forensic Accounting: A Comparative Study. International Research Conference & Award Summit 2022-23 organized by Indian Institute of Finance, India on January 6th – 8th, 2023.

- c) Forensic Accounting Education in India: Perception from Accounting Students. International Conference on Academic Integration and Sustainable Development an Interdisciplinary Manifesto, organized by The ICFAI University, Raipur Chhattisgarh, India on May 30th and 31st, 2023.
- d) Forensic Accounting Profession in India: Sociological Perspective. International Conference on International Finance and Accounting Conference organized by Indian Institute of Management, Jammu, India on September 8th and 9th 2023.
- e) Forensic Accounting Education and Profession: A Swot Analysis. International Seminar on Accounting, Finance, Business & Social Science organized by Assam University, Silchar in Collaboration with Alabama A&M University, USA on September 14th 2023

Forensic Accounting Education and Regulation: Perspective from an Emerging Economy (Practitioner)

Name:	Age: 20-29 30-39 40-49 50-59 above 60
Gender: Male/Female/Other	Highest Educational Qualification:
Designation:	Experience:

According to you, in which field the demand for Forensic Accounting is going to	Consulting	Investigating	Non-Scientific Testimony (Evidence Gathering)
Increase			
Decrease			
Remain the same			
Not sure			

Which of the following services does your firm offer (please tick all that apply)?	
Consulting	
Investigating	
Non-Scientific Testimony (evidence gathering)	

Who are the other professional groups working in Forensic Accounting department?	
Trainee	
Qualified Accountants	
Lawyers	
IT Specialists	
Economists	
Psychologist	
Statistician	
Others (please specify)	

Q. Which academic qualification(s) should a forensic accountant possess?

Ans:

Q. Which professional qualification(s) should a forensic accountant possess?

Ans:

Do you follow regulations or guidelines in your provision of forensic accounting services?	Yes	No
Is there any need for additional forms of regulation in India	Yes	No

<i>How would you classify Forensic Accounting</i>	A separate profession	
	A part of the accounting profession	
	Both (a & b)	

Kindly provide your opinion on the following statements in a scale of 5 (Where 5 = Strongly Agree to 1 = Strongly Disagree)					
Statements	5	4	3	2	1
There is a lack of qualified forensic accountants					
There should be a separate professional body for governing forensic accounting services					

Please provide your opinion in a scale of 5 (Where 5 = Strongly Agree to 1 = Strongly Disagree) that you consider as the key reasons for developing Forensic Accounting Profession in India					
Statements	5	4	3	2	1
The responsibility of Auditor for fraud detection is increasing					
The traditional audit methods even though useful but are not foolproof for fraud detection and prevention					
Forensic Accounting will be help in fraud detection and prevention					
Forensic Accounting will improve the quality of financial reporting					
It has evolved as a multi- disciplinary field of activity dominated by Chartered Accountant					
The Forensic Accounting procedures may help to fulfil the third-party audit expectation gap					

Following is a series of skills that forensic accountants may need to possess. Please provide your opinion in a scale of 5 (Where 5 = Extremely important, 4= Important, 3= Neutral, 2= Less important and 1 = Not at all important)					
Skills	5	4	3	2	1
Analytical, Logical and Critical Thinking skills					
Unstructured Problem-solving skills					
Deductive analysis					
Persistence					
Presentation skills					
Team management skills					
Skills to critically analyse financial statements					
Skills to evaluate the effectiveness of internal controls					
Professional skepticism and judgment					
Fraud investigation skills					
Business / Assets valuation skills					
Assets tracing skills					
Loss quantification skills					
Court testifying expertise					
Evidence gathering and compilation skills					
Advocacy skills					
Negotiation skills					
Text analysis					
Advanced computer skills (including programming)					
Ethical Hacking					
Recovery of digital data					
Digit analysis skill					
Communication skill (Written and Interpersonal)					
Interview and Interrogative skills					
Ethical Sensitivity					
Emotional Intelligence					

Following are statistical techniques that forensic accountants may need to apply during the investigation process. Kindly provide your opinion on a scale of 5 (Where 5 = Strongly Agree to 1 = Strongly Disagree)					
Techniques					
Trend Analysis					
Ratio Analysis					
Computer Assisted Audit Technique (CAAT)					
Relative Size Factor					
Benford's Law					

Data Mining Technique					
Digital Evidence Recovery Techniques					
Artificial Intelligence					
Big Data Analysis					
Beneish's M-score					
Transactional Analysis					
Analysis of Overestimation					
Corporate Failure Prediction Technique like Altman Z score					
Models for fraud such as Bayesian Belief Network, Artificial Neural Network, Deep Learning (DL) models etc.					

Please rank the following problems that you consider as the issues in developing forensic accounting education in India in a scale of 1 - 5 (Where 5 = Strongly Agree to 1 = Strongly Disagree)

Challenges in forensic accounting education in India	5	4	3	2	1
Lack of awareness about the forensic accounting domain					
Lack of instructional materials including textbooks					
Absence of proper forensic accounting curriculum					
Lack of faculty interest					
Lack of trained faculty					
Lack of student's interest					
Lack of support and interest from university administration					
Lack of perceived career opportunities in forensic accounting					
Lack of specific regulations, guidelines, standards for regulating the forensic accounting profession					
Lack of collaboration between professional institutes and Universities for offering Forensic Accounting Education					
Limited provision for education on forensic accounting by ICAI (Provision only for its members)					
Problem in balancing theory and practice					
Lack of recognition to the multidisciplinary nature of the forensic accounting domain as it is often construed as merely a topic in accounting					

Regarding the development of Forensic Accounting Education, please rank the following statements on a scale of 1 to 5 (Where 5 = Strongly Agree to 1 = Strongly Disagree)

Higher level of forensic accounting education would	5	4	3	2	1
Enhance the employment prospects of the students					
Encourage students to engage in professional examinations like ICAI, ICMAI, ICSI as forensic accounting is an integral part of these courses					
Promotion of responsible corporate governance					
Meet the increased demand of forensic accounting services					
Enhance the level of awareness regarding frauds, fraud prevention & fraud detection to reduce corruption / fraud related cases in India					
Enhance the knowledge, skills and competence of qualified professionals taking up forensic accounting assignments					
Help in improving the quality and credibility of financial reporting					

Forensic Accounting Education should be delivered as	Method of delivering FAE	Tick
	Topics	
	Course	
	Program	

What will be the best discipline to provide FAE	Discipline	Tick
	Commerce	
	Management	
	Information Technology	
	Statistics	
	Law	
	Across disciplines	
	Any Other	

Forensic Accounting Education should be offered at	Options	Tick (Multiple ticks available)
	Undergraduate level	
	Master's level	
	Diploma level	
	Certificate	

Please indicate on a scale of 5, the importance of covering the following topics in a forensic accounting course or modules (Where 5 = Strongly Agree to 1 = Strongly Disagree)	5	4	3	2	1
Theory and methodology of fraud examination					
Types of fraud (e.g., bankruptcy, computer, management, employees)					
Fundamentals of fraud					
Anti-fraud training					
Modelling and discounting future damages					
Effective report writing					
Elements of fraud: pressure, opportunity, and rationalization					
Cyber crime					
Internal control evaluation					
Financial reporting process and analysis including analytical review procedures					
Principles of ethics and corporate code of conduct					
Legal elements of fraud					
Knowledge of the legal system					
Bribery and corruption investigation including resolution of allegation of misconduct					
Civil and criminal fraud statutes and regulations					
Corporate governance and compliance with applicable laws and regulations					
Statistical sampling					
Document collection and analysis					
Rules of evidence and reporting standards for FA					
FA techniques					
Techniques in locating hidden assets					
Professional standards on FA					
Techniques for investigating conflicts of interest					
Business valuation and cost estimates					
Professional interview skills and legal aspects of interviews					
Psychology of information gathering					
Expert testimony and expert witness techniques					
Litigation and consulting techniques					
Big data analysis					
Trial and cross-examination					

Professional organizations (ICAI, ICMAI, ACFE etc.) and careers in forensic accounting					
Please indicate on a scale of 5 the importance of different Pedagogies for imparting Forensic Accounting Education (Where 5 = Strongly Agree to 1 = Strongly Disagree)	5	4	3	2	1
Case studies					
Problem-based learning					
Moot court activities					
Research projects and presentations					
Textbook and supplemental materials					
Guest lecturers					
E-learning					
Data analytics software					
Role-playing					
Digital forensic software					
Internships					
Computer forensics lab					
Simulations					

Any specific problem encountered while rendering forensic accounting services that needs to be addressed by regulations (e.g., defamation cases against forensic auditor/accountant).

Additional comments, if any, for the development of forensic accounting education and regulation in India.

Forensic Accounting Education and Regulation: Perspective from an Emerging Economy (Academician)

Name:	Age: 20-29 30-39 40-49 50-59 above 60
Gender: Male/Female/Other	Highest Educational Qualification:
Designation:	Experience:

According to you, in which field the demand for Forensic Accounting is going to	Consulting	Investigating	Non-Scientific Testimony (Evidence Gathering)
Increase			
Decrease			
Remain the same			
Not sure			

Q. Which academic qualification(s) should a forensic accountant possess?

Ans:

Q. Which professional qualification(s) should a forensic accountant possess?

Ans:

Is there any need for additional forms of regulation in India	Yes	No
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<i>How would you classify Forensic Accounting</i>	A separate profession	
	A part of the accounting profession	
	Both (a & b)	

Kindly provide your opinion on the following statements in a scale of 5 (Where 5 = Strongly Agree to 1 = Strongly Disagree)					
Statements	5	4	3	2	1
There is a lack of qualified forensic accountants					
There should be separate professional body for governing forensic accounting services					

Please provide your opinion in a scale of 5 (Where 5 = Strongly Agree to 1 = Strongly Disagree) that you consider as the key reasons for developing Forensic Accounting Profession in India					
Statements	5	4	3	2	1
The responsibility of Auditor for fraud detection is increasing					
The traditional audit methods even though useful, are not foolproof for fraud detection and prevention					
Forensic Accounting will be help in fraud detection and prevention					
Forensic Accounting will improve the quality of financial reporting					
It has evolved as a multi- disciplinary field of activity dominated by Chartered Accountant					
The Forensic Accounting procedures may help to fulfil the third-party audit expectation gap					

Following is a series of skills that forensic accountants may need to possess. Please provide your opinion in a scale of 5 (Where 5 = Extremely important, 4= Important, 3= Neutral, 2= Less important and 1 = Not at all important)					
Skills	5	4	3	2	1
Analytical Logical and Critical thinking skills					
Unstructured Problem-solving skills					
Deductive analysis					
Persistence					
Presentation skills					
Team management skills					
Skills to critically analyse financial statements					

Skills to evaluate the effectiveness of internal controls					
Professional skepticism and judgment					
Fraud investigation skills					
Business / Assets valuation skills					
Assets tracing skills					
Loss quantification skills					
Court testifying expertise					
Evidence gathering and compilation skills					
Advocacy skills					
Negotiation skills					
Text analysis					
Advanced computer skills (including programming)					
Ethical Hacking					
Recovery of digital data					
Digit analysis skill					
Communication skill (Written and Interpersonal)					
Interview and Interrogative skills					
Ethical Sensitivity					
Emotional Intelligence					

Following are statistical techniques that forensic accountants may need to apply during the investigation process. Kindly provide your opinion on a scale of 5 (Where 5 = Strongly Agree to 1 = Strongly Disagree)

Techniques	5	4	3	2	1
Trend Analysis					
Ratio Analysis					
Computer Assisted Audit Technique (CAAT)					
Relative Size Factor					
Benford's Law					
Data Mining Technique					
Digital Evidence Recovery Techniques					
Artificial Intelligence					
Big Data Analysis					
Beneish's M-score					
Transactional Analysis					
Analysis of Overestimation					
Corporate Failure Prediction Technique like Altman Z score					
Models for fraud such as Bayesian Belief Network, Artificial neural network, Deep Learning (DL) models, etc.					

Please rank the following problems that you consider as the issues in developing forensic accounting education in India in a scale of 1 - 5 (Where 5 = Strongly Agree to 1 = Strongly Disagree)

Challenges in forensic accounting education in India	5	4	3	2	1
Lack of awareness about the forensic accounting domain					
Lack of instructional materials including textbooks					
Absence of proper forensic accounting curriculum					
Lack of faculty interest					
Lack of trained faculty					
Lack of student's interest					
Lack of support and interest from university administration					
Lack of perceived career opportunities in forensic accounting					
Lack of specific regulations, guidelines, standards for regulating the forensic accounting profession					

Lack of collaboration between professional institutes and Universities for offering Forensic Accounting Education					
Limited provision for education on forensic accounting by ICAI (Provision only for its members)					
Problem in balancing theory and practice					
Lack of recognition to the multidisciplinary nature of the forensic accounting domain as it is often construed as merely a topic in accounting					

Regarding the development of Forensic Accounting Education, please rank the following statements on a scale of 1 to 5 (Where 5 = Strongly Agree to 1 = Strongly Disagree)

Higher level of forensic accounting education would	5	4	3	2	1
Enhance the employment prospects of the students					
Encourage students to engage in professional examinations like ICAI, ICMAI, ICSI as FA is an integral part of these courses					
Promotion of responsible corporate governance					
Meet the increased demand of forensic accounting services					
Enhance the level of awareness regarding frauds, fraud prevention & fraud detection to reduce corruption / fraud related cases in India					
Enhance the knowledge, skills and competence of qualified professionals taking up forensic accounting assignments					
Help in improving the quality and credibility of financial reporting					

Forensic Accounting Education should be delivered as	Method of delivering FAE	Tick
	Topics	
	Course	
	Program	

What will be the best discipline to provide FAE	Discipline	Tick
	Commerce	
	Management	
	Information Technology	
	Statistics	
	Law	
	Across disciplines	
	Any Other	

Forensic Accounting Education should be offered at:	Options	Tick (Multiple ticks available)
	Undergraduate level	
	Master's level	
	Diploma level	
	Certificate	

Please indicate on a scale of 5, the importance of covering the following topics in a forensic accounting course or modules (Where 5 = Strongly Agree to 1 = Strongly Disagree)	5	4	3	2	1
Theory and methodology of fraud examination					
Types of fraud (e.g., bankruptcy, computer, management, employees)					
Fundamentals of fraud					
Anti-fraud training					
Modelling and discounting future damages					
Effective report writing					
Elements of fraud: pressure, opportunity, and rationalization					
Cyber crime					
Internal control evaluation					
Financial reporting process and analysis including analytical review procedures					
Principles of ethics and corporate code of conduct					
Legal elements of fraud					
Knowledge of the legal system					
Bribery and corruption investigation including resolution of allegation of misconduct					
Civil and criminal fraud statutes and regulations					
Corporate governance and compliance with applicable laws and regulations					
Statistical sampling					
Document collection and analysis					
Rules of evidence and reporting standards for forensic accounting					
Forensic Accounting techniques					
Techniques in locating hidden assets					
Professional standards on forensic accounting					
Techniques for investigating conflicts of interest					
Business valuation and cost estimates					
Professional interview skills and legal aspects of interviews					
Psychology of information gathering					
Expert testimony and expert witness techniques					
Litigation and consulting techniques					
Big Data analysis					
Trial and cross-examination					
Professional organizations (ICAI, ICMAI, ACFE etc.) and careers in forensic accounting					

Please indicate on a scale of 5 the importance of different Pedagogies for imparting Forensic Accounting Education (Where 5 = Strongly Agree to 1 = Strongly Disagree)	5	4	3	2	1
Case studies					
Problem-based learning					
Moot court activities					
Research projects and presentations					
Textbook and supplemental materials					
Guest lecturers					
E-learning					
Data analytics software					
Role-playing					
Digital forensic software					
Internships					
Computer forensics lab					
Simulations					

Additional comments, if any, for the development of forensic accounting education and regulation in India.

Interview Questions for Practitioners

1. In your opinion, what specific knowledge and skills are essential for forensic accounting practitioners to possess to effectively carry out their duties and responsibilities?
2. How do you perceive the application of forensic accounting skills contributing to the overall benefit of society? Can you provide examples of how forensic accounting addresses social challenges?
3. What aspects of current forensic accounting training programs are effective? What changes or additions would make them even better?
4. What factors motivate forensic accounting practitioners to excel in their field and make significant contributions to society?
5. To what extent do you think forensic accounting practitioners in India have the autonomy to regulate their professional domain? Do you feel that a separate body of forensic accounting is needed in India?
6. How important is a professional standard for forensic accounting practitioners in India?
7. Do you feel a sense of community and shared identity among forensic accounting practitioners in India?
8. How does an enforceable code ensure the highest standards of ethical conduct among practitioners within the profession

Interview Questions for Academicians

1. In your opinion, what specific knowledge and skills are essential for forensic accounting practitioners to possess to effectively carry out their duties and responsibilities?
2. How do you perceive the application of forensic accounting skills contributing to the overall benefit of society? Can you provide examples of how forensic accounting addresses social challenges?
3. What aspects of current forensic accounting training programs are effective? What changes or additions would make them even better?
4. What factors motivate you to teach forensic accounting and make significant contributions to society?
5. To what extent do you think forensic accounting practitioners in India have the autonomy to regulate their professional domain? Do you feel that a separate body of forensic accounting is needed in India?
6. How important is a professional standard for forensic accounting practitioners in India?
7. Do you feel a sense of community and shared identity among forensic accounting practitioners in India?
8. How does an enforceable code ensure the highest standards of ethical conduct among practitioners within the profession?