

*Dedicated to Radha Rani and My Family*

# Declaration

I, Mr. Padum Chetry, Research Scholar, Department of Commerce, Tezpur University hereby declare that the thesis titled “Forensic Accounting Education and Regulation: Perspective from an Emerging Economy” is a bonafide work carried out by me under the guidance of Dr. Reshma Kumari Tiwari and Dr. Mylavaram Chandra Shekar. I hereby declare that the thesis contains no materials previously published or written by any other person, except where due acknowledgement is made in the Reference section and the work has not been submitted earlier (either in whole or in substantial part) for attainment of any degree at this or any other academic or professional institution.



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(Awardee of Visitor's Best University Award, 2016 and 5<sup>th</sup> among India's Top 100 Universities, MHRD-NIRF Ranking, 2016)

### Certificate from the Supervisor

This is to certify that the thesis entitled “**Forensic Accounting Education and Regulation: Perspective from an Emerging Economy**” submitted to the School of Management Sciences, Tezpur University in partial fulfilment for the award of the degree of Doctor of Philosophy in Commerce is a record of research work carried out by **Mr. Padum Chetry** under my supervision and guidance.

All help received by him/her from various sources have been duly acknowledged.

No part of this thesis has been submitted elsewhere for award of any other degree.

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## **Acknowledgement**

I would like to express my deepest gratitude to my supervisor, Dr. Reshma Kumari Tiwari, whose insightful guidance, wisdom, and constant support have been instrumental throughout my PhD journey. Ma'am's unwavering encouragement has played a pivotal role in shaping my academic path, right from my B. Com days to this moment. Her mentorship has been like a guiding light, and I will forever be grateful for the same. I am also sincerely thankful to my Co-Supervisor, Dr. Mylavaram Chandra Shekar of the Institute of Public Enterprise (IPE), Hyderabad, for his invaluable guidance during my research.

I extend my heartfelt thanks to Prof. S. S. Sarkar and Dr. Biswajit Ghose, members of my Doctoral Committee, for their invaluable insights and feedback, which greatly enriched my research. Their thoughtful reviews and expertise were crucial in refining my work. I would also like to express my gratitude to the entire faculty of the Department of Commerce at Tezpur University for fostering such an encouraging and stimulating academic environment.

I also extend my heartfelt gratitude to the esteemed faculty of the Business Administration Department at Tezpur University for their unwavering support throughout my journey at Tezpur University. A special thanks to Dr. Jasojit Debnath, Associate Professor at Nagaland University, for his invaluable assistance along the way.

I am incredibly grateful for the financial support provided by the Indian Council for Social Sciences Research (ICSSR) through the Doctoral Fellowship administered by IPE Hyderabad, which enabled the successful completion of my research.

I owe a great debt of gratitude to my parents, Mr. Gopal Chandra Chetry, Mrs. Durga Devi, and Mrs. Baijantimala Devi, whose love and guidance have been my anchor throughout my life. I am also deeply thankful to my brother and sisters, Punam Di, Neelam Di, Tutu Di, Sanu, and Raghav, whose unwavering support and belief in me have been a constant source of motivation. My heartfelt thanks also go to my brothers-in-law, Bipin Chetry, Dilip Chetry, and Prakash Chetry, for their encouragement and support.

I am fortunate to have had the support of dear friends like Niva Kalita and Minnu Baby Maria, whose presence and encouragement during difficult times gave me the strength to continue. I am also grateful to my fellow research scholars, especially Mr. Ratish Kumar Jha, for making this journey fulfilling and memorable. My thanks also extend to my group “The Boys” namely Biswajit Das, Vickey Sarmah, Reetom Borkotoky, Debarun Chakraborty, Souvick Roy, Asish Kashyap and Subhankar Chakraborty, whose companionship made my time away from home more bearable.

A special note of thanks to my close friends, Kushmita Devi, Aditya Jaiswal, Debojit Deb, and Pranjit Sarmah, for their unwavering support throughout this journey. I am also deeply appreciative of all the respondents of my study, whose kind participation was crucial to the completion of my research.

I also wish to acknowledge the efforts of the non-teaching staff in the Department of Commerce and the Central Library at Tezpur University. Their support and willingness to assist research scholars have been invaluable to my academic progress.

Finally, I am humbled and grateful for the divine guidance that has sustained me throughout my studies.

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## LIST OF ABBREVIATIONS

<b>Abbreviation</b>	<b>Full Form</b>
AASB	Accounting and Auditing Standard Setting Body
AAT	Association of Accounting Technicians
ACFE	Association of Certified Fraud Examiners
AICPA	American Institute of Certified Public Accountants
APES	Accounting Professional & Ethical Standards
APESB	Accounting Professional & Ethical Standards Board
ARC	Audit and Risk Committee
ASSOCHAM	Associated Chambers of Commerce and Industry of India
BBA	Bachelor of Business Administration
B.Com	Bachelor of Commerce
BOD	Board of Directors
BNS	Bharatiya Nyaya Sanhita
BNSS	Bharatiya Nagarik Suraksha Sanhita
BSA	Bharatiya Sakshya Adhinyam
CA	Chartered Accountant
CAAT	Computer Assisted Audit Technique
CICA	Canadian Institute of Chartered Accountants
CIPFA	Chartered Institute of Public Finance & Accountancy
CMA	Certified Management Accountant
CPA	Certified Public Accountant
CrPC	Code of Criminal Procedure
CS	Company Secretary
DHFL	Dewan Housing Finance Limited
DL	Deep Learning
EIBFS	Emirates Institute for Banking and Financial Services
ELT	Experiential Learning Theory
FA	Forensic Accounting
FAC	Forensic Accounting Courses
FAU	Forensic Audit
FAE	Forensic Accounting Education
FAFD	Forensic Accounting and Fraud Detection

FAIS	Forensic Accounting and Investigative Standards
FAP	Forensic Accounting Practitioner
FAR	Forensic Accounting Regulation
FAS	Financial Advisory Services
FCRA	Foreign Contribution (Regulation) Act
HKICPA	Hong Kong Institute of Certified Public Accountants
ICAI	Institute of Chartered Accountants of India
ICAEW	Institute of Chartered Accountants in England and Wales
ICFP	Institute of Commercial Forensic Practitioners
ICMAI	Institute of Cost and Management Accountants of India
ICSI	Institute of Company Secretaries of India
IFA	Investigative and Forensic Accounting
IFAN	Institute of Forensic Accountant of Nigeria
IFAP	Institute of Forensic Accountants of Pakistan
IFS	Department of International Forensic Sciences
IL&FS	Infrastructure Leasing and financial services
IPC	Indian Evidence Act and Indian Penal Code
IT	Information Technology
MBA	Master of Business Administration
M.Com	Master of Commerce
NACFE	National Association of Certified Fraud Examiners
NCC	Nomination and Compensation Committee
NWU	North-West University
PG	Post Graduate
PwC	PricewaterhouseCoopers
PhD	Doctor of Philosophy
SSFS	Statement on Standards for Forensic Services
UG	Under Graduate