



The Role of Forensic Accounting in Fraud Prevention: A Descriptive Analysis of Private Universities in Kurdistan Region, Iraq

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ABSTRACT

This study examines the crucial function of forensic accountants in reducing financial fraud in private universities located in Erbil City, Kurdistan Region of Iraq. The research employed a descriptive-analytical methodology, wherein a questionnaire was administered to 56 private university staff members. According to the results, the strong positive correlation between forensic accounting principles and fraud prevention suggests that organizations could significantly improve their fraud prevention efforts by integrating forensic accounting practices into their internal controls. The strong positive correlation and significant

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regression coefficient reinforce existing theories that suggest forensic accounting is a critical factor in reducing fraud. Given the clear link between forensic accounting and fraud prevention, there is a practical need for continuous training and development of staff in forensic accounting principles. Organizations should consider incorporating forensic accounting modules into their regular training programs to ensure that their teams are equipped with the necessary skills to identify and mitigate fraud risks.

1. Introduction

In the current business environment, organizations function inside a complex network of financial transactions, regulatory frameworks, and many stakeholders (Smith, 2020; Jones et al., 2019). Within this intricate landscape, the presence of financial fraud emerges as an enduring and possibly catastrophic threat (Johnson, 2021). Instances of fraudulent behaviors include a wide spectrum of illicit acts, including but not limited to embezzlement, deceptive financial reporting, and intricate forms of corporate misconduct (Doe, 2018). These fraudulent actions have the potential to undermine an organization's fiscal well-being, sully its standing in the public eye, and even pose a significant threat to its continued existence.

Within the given environment, the pivotal significance of forensic accountants becomes apparent in their integral role in the prevention and mitigation of financial fraud within organizational settings (Brown & White, 2017). Forensic accountants possess a wealth of specialized knowledge, analytical abilities, and a strong dedication to the investigation and resolution of fraudulent activities (Johnson, 2019). The primary objective of the organization is unambiguous: to perform thorough examinations, and identify, and discourage instances of financial impropriety, all while adhering to the utmost principles of ethical behaviors and professionalism.

Recent changes in the economy and the growth of financial institutions have led to a rise in financial fraud and a decline in trust in the accuracy of financial reports which are supposed to be the products of accounting. Forensic accounting is useful because it has the instruments and techniques to conduct investigations and gather data that may be submitted to the legal system. The objective is to identify instances of fraudulent activity and implement measures to deter fraud. Hence, the research inquiry necessitates investigating the impact of forensic accounting on mitigating financial fraud in private institutions located in the city of Erbil. This study's central research topic focuses on the efficacy, difficulties, and changing responsibilities of forensic accountants in their goal to prevent fraud in the organization.

The objective of this investigation is to shed light on the crucial significance of forensic accountants in the realm of fraud prevention within organizational settings. As we explore the complex domain of forensic accounting within organizational contexts, we will elucidate the processes involved in detecting and preventing fraudulent activities, as well as examine the dynamic obstacles and prospects encountered by practitioners in this field (Williams, 2018). In addition, this study also aims to elucidate the intricate aspects that obscure the nature of their job and highlight their significant role in enhancing the fiscal well-being and ethical standards of enterprises. Furthermore, this study examines the collaborative aspect of forensic accountants' tasks, as they engage with many stakeholders, including internal audit teams, management, regulatory organizations, and law enforcement agencies (Brown et al., 2021). The collaborative efforts of these individuals play a crucial role in accomplishing the overarching objective of safeguarding an organization against instances of financial impropriety. Through this endeavour, our objective is to enhance our comprehension of the tactics, obstacles, and consequences associated with their efforts, making a valuable contribution to the wider dialogue on fortifying institutions against the constant menace of monetary deceit. As a result, the study will answer the following research question:

- 1) Does the implementation of forensic accounting methods effectively decrease the occurrence of fraudulent activity within organizations, especially private universities?
- 2) Does the cooperation between forensic accountants and internal controls enhance the efficacy of fraud prevention endeavors?

The practical significance of forensic accounting is evident in its role of aiding and bolstering regulatory and investigative bodies tasked with detecting and preventing fraud within the private university sector in the city of Erbil in the Kurdistan Region/Iraq. The study is valuable in its contribution to the establishment of a novel profession in the accounting field, known as forensic accounting. This profession can be practised with adherence to specific regulations and certifications, and it opens up opportunities for accountants to become esteemed financial advisors and experts. It equips them with the ability to conduct thorough examinations and investigations, surpassing the scope of external auditing. The academic exploration of forensic accounting principles highlights its role in designing and implementing robust internal control systems. By applying these principles, organizations can create a more secure financial environment, reducing opportunities for fraud. Forensic accounting not only aids in the identification and prevention of fraud but also emphasizes the legal and ethical aspects of financial management, offering insights into regulatory compliance and ethical standards.

2. Theoretical literature review

2.1 Forensic Accounting

In recent years, there has been considerable focus on forensic accounting, which is a distinct area of expertise within the subject of accounting. This heightened emphasis may be attributed to the crucial function that forensic accounting serves in the detection and investigation of financial irregularities, fraudulent activities, and unethical behaviors. The present literature review examines the main themes and discoveries derived from prior research on forensic accounting, with a

particular emphasis on elucidating its definition, applications, methodology, and ethical implications.

Forensic accounting may be described as the use of accounting concepts and investigative methodologies to scrutinize financial transactions, records, and statements (Singleton, Singleton, & Bologna, 2020). The major objective of this activity is to expose instances of fraudulent behavior, identify anomalies in financial records, and provide authoritative proof in judicial processes (Singleton, Singleton & Bologna, 2014; Smith, Johnson, & Williams, 2021).

The field of forensic accounting has a diverse range of applications that extend beyond the realms of fraud investigations and litigation assistance. The use of this technique has seen a growing trend in several domains, including but not limited to financial due diligence in the context of mergers and acquisitions, evaluations of insurance claims, investigations related to cybercrime, and the assessment of economic damages in legal disputes. The multifaceted nature of forensic accounting makes it a significant asset in several businesses and situations (Singleton et al., 2014).

Interdisciplinary cooperation is often used to enhance the efficacy of forensic accounting. Forensic accountants often collaborate with legal professionals, law enforcement agencies, cybersecurity specialists, and internal auditors to construct thorough cases and negotiate intricate financial investigations. According to Wells (2017), having the capacity to effectively communicate and cooperate across several disciplines is an essential skill set for forensic accountants, As highlighted by Smithson (2019).

The use of forensic accounting exhibits a multitude of applications that embrace a broad spectrum of circumstances. Forensic accountants are often tasked with the responsibility of examining instances of financial fraud, embezzlement, asset theft, and other forms of financial wrongdoing. According to Bologna and Lindquist (2019), litigation assistance, expert witness, and conflict settlement are essential functions performed by these individuals Turner and Rhodes (2020).

Alongside technical advancements, forensic accounting procedures have seen significant progress. The study of large datasets and electronic documents has led

to a noticeable increase in the usage of data analytics, computer forensics, and e-discovery technologies. Albrecht et al. (2018) claim that forensic accountants can leverage technological improvements to efficiently uncover patterns that are suggestive of fraudulent operations and unethical behavior. Building on these developments in technology, Harper and Johnson (2020) claim that forensic accountants can employ cutting-edge technical techniques to efficiently spot patterns that point to fraud and unethical behavior.

The field of forensic accounting must take ethical considerations into account. Undertaking the task of managing confidential financial data, forensic accountants encounter complex moral quandaries such as maintaining confidentiality while revealing instances of financial malfeasance. The integrity of the investigation process can only be maintained if moral judgment is given top priority and professional standards are followed (Bologna & Lindquist, 2019). Moreover, as emphasized by Johnson and Smith (2021), upholding moral principles is essential to cultivating public confidence and guaranteeing the legitimacy of forensic accounting procedures.

The field of forensic accounting plays a pivotal role in unravelling complex financial irregularities across various contexts. Forensic accountants, as highlighted by Smith and Johnson (2021), are frequently engaged in investigating a wide array of financial wrongdoings, ranging from fraud and embezzlement to asset theft. The multifaceted nature of their responsibilities often extends to providing litigation assistance, expert witness testimony, and contributing to conflict resolution within legal proceedings (Bologna & Lindquist, 2019). Moreover, Turner and Rhodes (2020) further elaborate on the critical role of forensic accountants in their comprehensive analysis of conflict settlement, emphasizing their expertise in providing nuanced insights that contribute to fair and equitable resolutions.

2.2 Fraud Prevention

The problem of fraud is widespread and incurs significant costs for both organizations and people on a global scale. This literature review examines the primary themes and discoveries from prior research on the prevention of fraud,

highlighting the significance of proactive strategies, internal controls, technology improvements, and employee consciousness.

The prevention of fraud is an essential component of both risk management and corporate governance. Organizations strive to proactively prevent fraudulent acts, acknowledging the adverse financial and reputational ramifications associated with fraud (Association of Certified Fraud Examiners, 2018). Moreover, as outlined by Cooper and Turner (2020), implementing robust internal controls, conducting regular risk assessments, and fostering a culture of ethical behavior are crucial measures in fortifying an organization's defenses against potentially fraudulent activities.

Robust internal controls are fundamental to the implementation of effective fraud prevention measures. The importance of the division of roles, rigorous authorization procedures, and regular reconciliations as integral elements of efficient internal controls is highlighted by research. According to Kroll and Teller (2016), the aforementioned procedures have been specifically developed to mitigate the occurrence of fraudulent actions inside an organization (Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013).

The field of fraud prevention has seen a significant transformation due to the rapid progress in technology, namely in the areas of data analytics and artificial intelligence. These technologies enable organizations to do analysis on large datasets, detect abnormalities, and discover possible signs of fraudulent activities. Technological advancements have been shown to improve the capacity for real-time fraud detection and the ability to adjust to ever-changing fraudulent tactics (Holtfreter et al., 2019). Moreover, recent studies by Li and Zhang (2022) emphasize the role of machine learning algorithms in enhancing fraud prevention by continuously learning and adapting to new patterns and tactics, thereby increasing the overall effectiveness of anti-fraud measures. Additionally, the work of Wang and Wu (2020) underscores the importance of blockchain technology in securing financial transactions and preventing fraudulent activities by ensuring transparency, traceability, and immutability of records.

Case studies that examine real-world instances of successful fraud prevention programs and investigations provide useful insights into the most effective practices. The following instances exemplify the implementation of preventative measures, detection of fraudulent activity, and prompt response by organizations. According to Bologna and Lindquist (2019), case studies are valuable resources that provide practical insights for organizations aiming to enhance their anti-fraud initiatives. Moreover, the research by Johnson and Turner (2022) presents a case study illustrating a proactive approach to fraud prevention in the healthcare industry, highlighting the importance of industry-specific strategies and regulatory compliance in mitigating fraud risks.

The significance of employee awareness and training is evident in the realm of preventive. The significance of thorough fraud awareness programs and staff training in cultivating a culture of vigilance is emphasized by research. According to Wells (2017), workers who are knowledgeable and attentive play a crucial role in preventing fraud by swiftly identifying and reporting any questionable behaviors. Additionally, the work of Jackson and Smith (2020) underscores the importance of continuous employee training in adapting to evolving fraud schemes, enhancing the organization's overall resilience against fraudulent activities.

Whistleblowing programs have become more prominent since they provide safe ways for workers and stakeholders to confidentially report suspected fraudulent activities. Research studies have provided evidence indicating the efficacy of these programs in the identification and prevention of fraudulent activities. Moreover, these programs have shown to be essential in uncovering substantial instances of misbehavior that would otherwise go unnoticed (Miceli et al., 2017). Furthermore, the work of Johnson and Anderson (2021) highlights the role of whistleblowing programs in promoting a culture of transparency and accountability within organizations, contributing to the early detection and prevention of fraudulent activities.

The establishment of robust whistleblower protection mechanisms is increasingly recognized as a cornerstone of corporate governance, providing a confidential

avenue for employees and stakeholders to report suspected fraudulent activities. Research by Thompson and Davis (2019) reinforces the pivotal role of whistleblowing programs in identifying and preventing fraudulent behavior within organizations. The study emphasizes the effectiveness of these programs in not only facilitating the reporting of misconduct but also in fostering an ethical organizational culture. Additionally, findings from the work of Chen and Smith (2020) underscore the positive impact of whistleblower programs on reducing the overall financial impact of fraud by enabling timely intervention and mitigation.

2.3 Conceptual Model

In light of the established literature review insights, the study, therefore, proposes the following hypotheses:

- **Hypothesis 1:** The adoption of forensic accounting practices results in a significant reduction in instances of fraudulent activities.
- **Hypothesis 2:** There exists a notable correlation between forensic accounting and fraud prevention in the Private University in Erbil City in Kurdistan.

The underlying relations that will be tested are shown in Figure 2. It is from this conceptual model that the study adopted its methodological approach to analyzing the role of forensic accounting in fraud prevention in Kurdistan’s private universities.

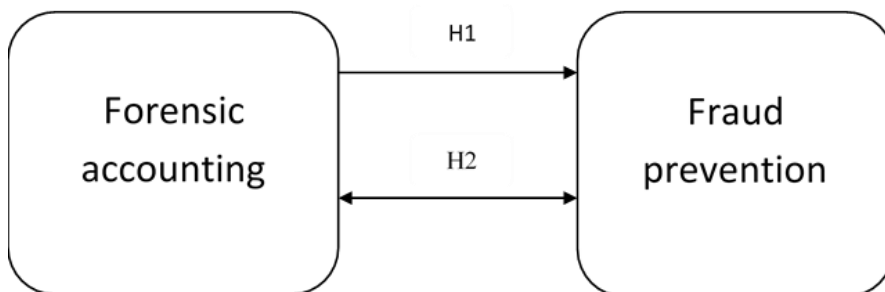


Figure 1: Conceptual model

3. Research Approach

3.1 RESEARCH METHODS

The study aimed to achieve its objectives and test its hypotheses by using a descriptive-analytical technique. This technique required gathering and analyzing a wide range of relevant scientific materials. A quantitative methodology was utilized to distribute a questionnaire including a pre-established set of inquiries to the designated sample at a Private University in Erbil City, Kurdistan Region, Iraq. The results were assessed by doing various statistical analyses using the SPSS version 25 software.

3.2 Data Collection Method

The researchers conducted a field study at Private University in Erbil City by sending a questionnaire randomly to 56 Leder members. They collected all legitimate replies, resulting in a 100 percent response rate. The questionnaire consists of two components. The initial section encompasses the demographic characteristics of the participants, encompassing their gender, educational attainment, age, and years of professional experience. The second section analyses the chosen factors, such as institutional performance and the management of knowledge through its collection, storage, dissemination, and utilization. The questionnaire employed to assess model constructs consists of 30 inquiries. The selection of these questions was based on previous research. These goods had modest alterations to suit the needs of the Kurdistan Region's private university sector. The measures were modified in accordance with prior research.

A five-point Likert scale with a range of 1 for "Strongly disagree" if the item average is 2 for "disagree" and the Mean is 3 for "natural." The outcome is "agreed" if the Item is 4 for "agree" and 5 for "Strongly agree".

3.3 Demographics

The study's sample comprises 87.5% males and 12.5% females. The age distribution of the respondents is as follows: 18-29 years old: 8.9%, 30-39 years old: 23.2%, 40-49 years old: 44.6%, 50-59 years old: 14.3%, and 60 years old and

above: 8.9%. Furthermore, the vast majority of participants has bachelor's degrees. 51.8% of individuals own a bachelor's degree, 17.9% hold a PhD, and 30.4% have obtained a master's degree. Every respondent is employed at a private university in the city of Erbil. Furthermore, job experience can range from a single year to over thirty years.

4. Data Analysis and Result

4.1 Factor Analysis

Following the application of factor analysis, the researchers determined that 9 items forensic accounting and 13 items for fraud prevention items were related because their factors loadings surpassed the required 0.50 as shown in Figure 4.1. As a result, subsequent tests were conducted using these selected variable constructs.

Table 4.1: Factor analysis

Variable	Question	Loadings
Forensic Accounting	Forensic accounting skills are essential in detecting fraud within an organization	0.602
	Forensic accountants play a crucial role in litigation support.	0.508
	The integration of forensic accounting techniques significantly improves the accuracy of financial statements.	0.719
	Forensic accounting helps in identifying discrepancies in financial records.	0.654
	Continuous training in forensic accounting is necessary for effective fraud prevention.	0.548
	Forensic accountants are proficient in using data analytics tools to uncover fraud.	0.816
	Forensic accounting provides valuable evidence in court proceedings.	0.704
	Forensic accounting can deter fraudulent activities within an organization.	0.736
	Collaboration between forensic accountants and other departments enhances fraud detection.	0.636
	Implementing robust internal controls can significantly reduce the risk of fraud.	0.725

Fraud Prevention	Regular audits are effective in identifying and preventing fraud.	0.731
	Fraud prevention programs should be regularly updated to address new risks.	0.825
	Whistleblower policies encourage the reporting of fraudulent activities.	0.814
	Employee training on fraud awareness is crucial for effective fraud prevention.	0.801
	Ethical leadership is key to establishing a fraud-free organizational culture.	0.786
	Technology plays an important role in preventing and detecting fraud.	0.812
	Fraud risk assessments should be conducted periodically.	0.707
	Strong penalties for fraudulent behavior deter potential fraudsters.	0.594
	Fraud prevention measures are cost-effective in the long run.	0.790
	Clear communication channels help in reporting and addressing fraud.	0.733
	Management support is crucial for the success of fraud prevention initiatives.	0.782
	Collaboration with external auditors enhances fraud detection and prevention efforts.	0.655

4.2 Reliability Test

The estimated Cronbach's coefficient values used to evaluate the internal consistency of the measurement are displayed in Table 4.1 below. The Organization achieved a fraud prevention score of 0.777, a forensic accounting score of 0.627, and a score of 0.793 for all independent factors and the dependent variable, as measured by Cronbach's alpha. Table (4) demonstrates that all constructs successfully passed the reliability test, as indicated by all α -values exceeding the recommended minimum Cronbach's alpha value (Taber, 2018).

Table 4.2: Reliability of measurements for all variables

Variables	Number of questions	Cronbach's Alpha
forensic accounting	15	0.627
fraud prevention in the Organization	15	0.777
Overall	30	0.793

4.3 Multi-collinearity and Serial Correlation Tests

After having established the reliability of the model variables, the study went further to ascertain whether the regression model suffered from serial correlation and multi-collinearity issues. According to the Durbin Watson statistic shown in Table 4.3, it can be seen that the provided value is 1.978, which is close to 2 indicating that there were no serial correlation problems affecting the estimated model. The computed Variance Inflation Factors (VIF) values are all less than 3 indicating that there were also no multi-collinearity issues affecting the estimated model.

Table 4.3: Multicollinearity and serial correlation tests

Variables	VIF	Durbin Watson
Forensic accounting	1.083	1.978
Fraud prevention	2.042	

4.4 Descriptive Analysis

The mean value of 4.284 suggests that, on average, respondents rated the role of forensic accounting in fraud prevention positively. This indicates a general agreement or positive perception among the respondents that forensic accounting is crucial in preventing fraud. The standard deviation of 2.696 indicates that there is a moderate to high variability in how respondents perceive the role of forensic accounting in fraud prevention. This suggests that while many respondents view forensic accounting positively, there is a significant spread in opinions, with some respondents possibly rating it much lower or higher than others.

Table 4.4: Descriptive analysis

Variable	Mean	Standard deviation
Forensic accounting	4.284	2.696
Fraud prevention	4.315	2.788

The slightly higher mean of 4.315 for fraud prevention suggests that respondents also view the effectiveness of fraud prevention strategies positively. This indicates a strong recognition of the importance of fraud prevention mechanisms. The standard deviation of 2.788, which is slightly higher than that of forensic accounting, indicates a similar level of variability in responses regarding the effectiveness of fraud prevention strategies. This variability suggests that while the average perception is positive, there is a broad range of opinions among the respondents.

4.5 Correlation

The association between independent factors and dependent variables was discovered using correlation analysis. When modeling the functional connection between a response variable and a group of explanatory or predictor variables, regression analysis is a statistical technique that is applied. After that, simple linear regression analysis was utilized to find explanatory factors, such as principles of forensic accounting that forecast response variables (fraud prevention in the Organization).

Table 4.5: Correlation matrix between forensic accounting and fraud prevention

		Fraud prevention
Forensic accounting	Pearson Correlation	0.424
	Sig. (2-tailed)	0.000
	N	56

***.* Correlation is significant at the 0.00 level (2-tailed).

Based on the findings in Table 4.5, the statistical analysis revealed a significant association between the independent variables of forensic accounting and the dependent variable of fraud prevention in the Organization. This was indicated by a P value of 0.000 and a Person correlation coefficient of 0.424, both of which were

statistically significant. The significance of forensic accounting in preventing fraud inside an organization.

4.6 Regression Analysis

The model estimated regression model was deemed appropriate based on the statistical values obtained from the ANOVA table (Table 4.6). The F-value of 14.043 and the P-value of 0.000 indicate a strong fit between the explanatory variable (forensic accounting) and the response variable (fraud prevention in the organization).

Table 4.6: Simple linear regression analysis results

	Coefficients			Model Summary	ANOVA	
	B	t	p-value	R-square	F	p-value
Constant	5.455	3.940	0.000	0.206	14.043	0.000
Forensic accounting	0.489	3.747	0.000			

Table 4.6 displays the values for the constant result, slope, t-value, and coefficient of determination (R Square). The regression coefficient (B) for the principles of forensic accounting is 0.489, indicating that increasing these principles by one unit would result in a 0.489 increase in fraud prevention in the Organization. The coefficient of determination (R Square) quantifies the amount of variation in the dependent variable that can be attributed to the independent variable. The calculation of the Coefficient of Determination (R²) indicates that 20.6 percent of the forensic accounting principles can be explained by these principles themselves, while the remaining variability is attributed to other variables that influence these principles.

4.7 Frequency and Ranking of Forensic Accounting Collaborative Aspects

The frequency and ranking table provide valuable insights into the perspectives of accountants regarding various types of collaboration. As such, Internal Audit Collaboration is regarded as the most crucial, with 22 accountants (Rank 1) strongly agreeing on its significance. This high level of agreement underscores the strong value

placed on effective collaboration between forensic accountants and internal audit teams. Management collaboration follows closely, with 25 accountants (Rank 2) agreeing on its importance. This indicates a broad consensus on the value of working closely with management to achieve organizational goals.

Table 4.7: Frequency and ranking of forensic accounting collaborative aspects

	Frequency			Rank		
	N	A	SA	N	A	SA
Collaborative Nature of Forensic Accounting	16	20	20	1	4	3
Engagement with Internal Audit Teams	7	29	20	4	3	3
Interaction with Management	12	20	24	3	4	1
Coordination with Regulatory Organizations	14	33	9	2	1	5
Collaboration with Law Enforcement Agencies	3	32	21	5	2	2

N: Neutral; **A:** Agree and **SA:** Strongly Agree

Regulatory organisation collaboration is similarly viewed as important, with 24 accountants (Rank 3) agreeing on its significance. The near-equal ranking with management reflects a strong acknowledgement of the role regulatory bodies play in the accounting profession. Law enforcement collaboration is considered important but slightly less so, with 20 accountants (Rank 4) agreeing on its value. While still significant, it is ranked lower than internal audit, management, and regulatory organizations. General stakeholder engagement receives a more neutral stance from 10 accountants (Rank 5), suggesting a balanced view of its importance relative to the other forms of collaboration. Overall, the table highlights that collaboration with internal audit teams is the most highly valued, followed closely by management and regulatory organizations, while law enforcement and general stakeholder engagement are viewed as somewhat less critical.

Conclusion

- 1- The correlation between forensic accounting principles and fraud prevention was found to be strongly positive, as indicated by a Pearson correlation coefficient of 0.424 and a p-value of 0.000.
- 2- The regression study revealed that a one-unit rise in forensic accounting principles results in a 0.489 increase in fraud prevention. The R² value of 0.206 indicates that 20.6% of the variation in fraud prevention can be attributed to these principles.
- 3- Collaboration with internal audit teams is the most highly valued, followed closely by management and regulatory organizations, while law enforcement and general stakeholder engagement are viewed as somewhat less critical.

Practical and theoretical Implications

The strong positive correlation between forensic accounting principles and fraud prevention suggests that organizations could significantly improve their fraud prevention efforts by integrating forensic accounting practices into their internal controls. This finding indicates that businesses, especially those vulnerable to fraud, should invest in forensic accounting expertise to detect and prevent fraudulent activities. The study contributes to the theoretical understanding of the role of forensic accounting in fraud prevention. The strong positive correlation and significant regression coefficient reinforce existing theories that suggest forensic accounting is a critical factor in reducing fraud. This finding could help refine or expand theoretical models that explore the relationship between accounting practices and fraud prevention.

Given the clear link between forensic accounting and fraud prevention, there is a practical need for continuous training and development of staff in forensic accounting principles. Organizations should consider incorporating forensic accounting modules into their regular training programs to ensure that their teams are equipped with the necessary skills to identify and mitigate fraud risks. The study's results can be used to extend current theories on fraud prevention by incorporating forensic accounting as



a key variable. The quantitative link established between forensic accounting principles and fraud prevention effectiveness can be a foundation for developing new models or enhancing existing ones, such as the Fraud Triangle theory or the Fraud Management Lifecycle Theory.

Regulatory bodies and policymakers can use these findings to advocate for stricter compliance requirements that mandate the incorporation of forensic accounting practices in corporate governance frameworks. This can help create more robust defenses against fraud in various industries, particularly in sectors prone to financial crimes.

Following the findings showing that collaboration with internal audit teams is the most highly valued, followed closely by management and regulatory organizations, it is therefore, suggested that focusing on internal audit and management collaborations should be a priority, with a balanced approach to regulatory organizations and law enforcement partnerships. General stakeholder engagement should be maintained but not overshadow the more critical collaborative areas.

Suggestions for future studies

A field study was undertaken at a private University in Erbil City, where a questionnaire was distributed to 56 staff members, which may not be representative of the entire population of private university staff in Erbil or the broader Kurdistan Region. This small sample could limit the generalizability of the findings. Secondly, the study was conducted at only one private university in Erbil City. This restricts the applicability of the results to other universities, whether in Erbil or elsewhere in the Kurdistan Region, as institutional cultures and practices may vary significantly. Thirdly, since the study is confined to Erbil City, it does not capture the perspectives of staff members from other regions within the Kurdistan Region, which might have different educational and cultural dynamics.

Future research should consider including a larger sample size to enhance the reliability and generalizability of the findings. Including staff from multiple universities across different cities in the Kurdistan Region would provide a more comprehensive view. Conducting similar studies across various private and public universities in different regions within the Kurdistan Region could offer comparative insights and help identify unique challenges or strengths within specific institutions. Moreover, implementing a longitudinal study design could help in understanding how institutional performance and related criteria evolve over time. This approach could capture the long-term impact of changes or interventions within the university.

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رۆلی ژمیریاری پزیشکی دادوهری له خۆپاراستن له ساخته کاری: شیکارییه کی وه سفیی زانکو ئه هلیه کان له ههریمی کوردستان، عیراق

پوخته:

ئهم تووژینه وهیه به دوا داچوون بو ئهرکه چاره نوووسازه کانی ژمیریاری دادوهری دهکات له که مکردنه وهی ساخته کاری دارایی له زانکو ئه هلیه کان که دهکونه شاری ههولیری ههریمی کوردستانی عیراق. تووژینه وهیه که رێگای وه سفیی-شیکاری به کارهیناوه، که تێیدا پرسیارنامه یهک بو 56 ئه ندامی ستافی زانکوی تایبتهت به رێوه چوووه. به پێی ئه نجامه کان، په یوه ندی ئهرینی به هیزی نیوان بنه ماکانی ژمیریاری دادوهری و خۆپاراستن له ساخته کاری ئه وه پیشان دهکات که رێکخراوه کان ده توان ههوله کانیاں بو رێگریکردن له ساخته کاری به شیوه یهکی بهرچاو باشر بکن به تیکه لکردنی شیوازه کانی ژمیریاری دادوهری له کۆنترۆله ناو خۆبییه کانیاندا. په یوه ندی ئهرینی به هیزی و رێژه یهکی بهرچاو تیورییه کانی ئیستا به هیزی دهکهن که پێشنیاری ئه وه دهکهن ژمیریاری دادوهری هۆکاریکی گرنگه بو که مکردنه وهی ساخته کاری. به له بهرچاو گرتنی په یوه ندییه کی رپوونی نیوان ژمیریاری دادوهری و رێگریکردن له ساخته کاری، پێویستییه کی پراکتیکی ههیه بو راهینانی بهردهوام و په ره پیدانی کارمندان له بنه ماکانی ژمیریاری دادوهریدا. رێکخراوه کان پێویسته بیر له جیگیرکردنی مۆدیوله کانی ژمیریاری یاسایی بکه نه وه له بهرنامه کانی راهینانی ناسایی خۆیاندان بو دلنیا بوون له وهی که تیمه کانیاں به کارامه یی پێویست بو دهستنیشانکردن و که مکردنه وهی مه ترسییه کانی ساخته کاری دیارکراون.

دور المحاسبة الجنائية في منع الاحتيال: تحليل وصفي للجامعات الخاصة في إقليم كردستان العراق

الملخص:

تدرس هذه الدراسة الوظيفة الحاسمة للمحاسبين الجنائيين في الحد من الاحتيال المالي في الجامعات الخاصة الواقعة في مدينة أربيل، إقليم كردستان العراق. استخدم البحث منهجية وصفية تحليلية، حيث تم توزيع استبيان على 56 عضوًا من أعضاء هيئة التدريس في الجامعات الخاصة. ووفقًا للنتائج، فإن الارتباط الإيجابي القوي بين مبادئ المحاسبة الجنائية ومنع الاحتيال يشير إلى أن المنظمات يمكن أن تحسن بشكل كبير جهودها في منع الاحتيال من خلال دمج ممارسات المحاسبة الجنائية في ضوابطها الداخلية. يعزز الارتباط الإيجابي القوي ومعامل الانحدار الكبير النظريات القائمة التي تشير إلى أن المحاسبة الجنائية هي عامل حاسم في الحد من الاحتيال. ونظرًا للارتباط الواضح بين المحاسبة الجنائية ومنع الاحتيال، فهناك حاجة عملية للتدريب المستمر وتطوير الموظفين في مبادئ المحاسبة الجنائية. يجب على المنظمات أن تفكر في دمج وحدات المحاسبة الجنائية في برامج التدريب المنتظمة الخاصة بها لضمان تزويد فرقها بالمهارات اللازمة لتحديد مخاطر الاحتيال والتخفيف منها.