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## **PATHFINDER:**

### **FORENSIC ACCOUNTING**

#### **Scope Note**

**Forensic accounting**, sometimes referred to as fraud examination accounting, is an emerging area of specialization within the accounting discipline. *Webster's Dictionary* defines *forensic* as "belonging to, used in, or suitable to courts of judicature or public discussion and debate." **Forensic accounting** can, therefore, be defined as accounting that is used in a court of law, including, but not limited to, the application of accounting theory, principles, and calculations to actual or to hypothetical issues in legal proceedings. [Source: <https://www.encyclopedia.com/>]

#### **PRINT RESOURCES (c. 2014-2020)**

##### **BOOKS**

- Albrecht, W. Steve. (2019). *Fraud examination*. 6<sup>th</sup> edition. Australia: Cengage. [364.163 AI15]
- Atherton, Julie. (2020). *Social media strategy: a practical to social media marketing And customer engagement*. London: Kogan Page. [658.872 At44]
- Isson, Jean Paul. (2018). *Unstructured data analytics: how to improve customer Acquisition, customer retention, and fraud detection and prevention*. New Jersey: John Wiley and Sons. [658.4038 Is7]
- Petrucci, Joseph R. (2017). *Preventing fraud and mismanagement in government: Systems and structures*. New Jersey: John Wiley and Son. [352.35 P44]
- Preber, Bradley. (2014). *Financial expert witness communication: a practical guide to reporting and testimony*. Hoboken, New Jersey: Wiley. [363.25963]
- San Diego, Gilbert C. (2019). *Economic crimes*. Quezon City: Wiseman's Book Trading, Inc. [363.25 Sa56]

##### **Search Aids**

###### Subject Details:

**UF**=Used for; **RT** = Related term(s); **BT**= Broader term(s); **SA** = See also & **NT** = Narrower terms(s)

- UF** Fraud Accounting  
Investigative Accounting
- BT** Accounting  
Forensic science
- NT** Fraud investigation

###### **Dewey Decimal Classification Numbers (for OPAC – Online Public Access Catalog)**

- 363
- 364
- 364.265

**Source: Dewey Decimal Classification**

## JOURNAL

- Accounting and Finance
- Accounting Review
- Auditing: A Journal of Practice and Theory
- Internal Auditor
- Journal of Accountancy
- Journal of Accounting Research

### ELECTRONIC RESOURCES (c. 2017-2021)

- Access to Electronic Resources: <https://ezproxy.usc.edu.ph>

## ARTICLES

Alawag, G. (2021), "Business group opportunism: the difference in real earnings management between parent firms and nonparent firms", *Asian Journal of Accounting Research*, Vol. 6 No. 2, pp. 246-261.  
<https://doi.org/10.1108/AJAR-07-2020-0046>

Alshurafat, H., Al Shbail, M.O. and Mansour, E. (2021), "Strengths and weaknesses of forensic accounting: an implication on the socio-economic development", *Journal of Business and Socio-economic Development*, Vol. 1 No. 2, pp. 135-148. <https://doi.org/10.1108/JBSED-03-2021-0026>

Behzadian, F. and Nia, N.I. (2017), "An Investigation of Expectation Gap between Independent Auditors and Users from Auditing Services Related to the Quality of Auditing Services Based on Their Role and Professional Features", *Asian Journal of Accounting Research*, Vol. 2 No. 2, pp. 36-47. <https://doi.org/10.1108/AJAR-2017-02-02-B005>

Dimitrijevic, D., Jovkovic, B. and Milutinovic, S. (2021), "The scope and limitations of external audit in detecting frauds in company's operations", *Journal of Financial Crime*, Vol. 28 No. 3, pp. 632-646.  
<https://doi.org/10.1108/JFC-11-2019-0155>

Groşanu, A., Mureşan, C., Boţa-Avram, C., & Răchişan, P. R. (2020). INSTRUMENTAL CONTEXT OF A FORENSIC ACCOUNTING INVESTIGATION: A SYSTEMATIC REVIEW OF THE CURRENT LITERATURE. *Annales Universitatis Apulensis : Series Oeconomica*, 22(2), 53-69.  
doi:<https://dx.doi.org/10.29302/oeconomica.2020.22.2.6>

Kreuter, E. (2019). A successful career transition to forensic accounting: Certified public accountant. *The CPA Journal*, 89(10), 6-8. Retrieved from  
<https://ezproxy.usc.edu.ph/login?url=https://www.proquest.com/scholarly-journals/successful-career-transition-forensic-accounting/docview/2305516105/se-2?accountid=50192>

Rezaee, Z., & Wang, J. (2019). Relevance of big data to forensic accounting practice and education. *Managerial Auditing Journal*, 34(3), 268-288. doi:<https://dx.doi.org/10.1108/MAJ-08-2017-1633>

## **EBOOKS**

Amat, Oriol. *Detecting Accounting Fraud Before It's Too Late*, John Wiley & Sons, Incorporated, 2019. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/5748902?accountid=50192>.

*Contemporary Issues in Audit Management and Forensic Accounting*, edited by Simon Grima, et al., Emerald Publishing Limited, 2020. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/6028149?accountid=50192>.

*Forensic Accounting Teaching and Research*, Emerald Publishing Limited, 2018. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/5430355?accountid=50192>.

Rezaee, Zabihollah. *Forensic Accounting and Financial Statement Fraud, Volume II : Forensic Accounting Performance*, Business Expert Press, 2019. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/5745496?accountid=50192>.

Silverstone, Howard, et al. *Forensic Accounting and Fraud Investigation for Non-Experts*, John Wiley & Sons, Incorporated, 2012. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/817944?accountid=50192>.

*Uncertainty and Challenges in Contemporary Economic Behaviour*, edited by Ercan Özen, and Simon Grima, Emerald Publishing Limited, 2020. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/6356155?accountid=50192>.

## **DISSERTATIONS & THESES**

Ahmed, H. O. (2019). *Perception of practitioners on forensic accounting as a tool for fraud detection and prevention* (Order No. 28645651). Available from ProQuest One Academic. (2557806331). Retrieved from <http://ezproxy.usc.edu.ph/login?url=https://www.proquest.com/dissertations-theses/perception-practitioners-on-forensic-accounting/docview/2557806331/se-2?accountid=50192>

Awolowo, I. (2019). *Financial statement fraud: The need for a paradigm shift to forensic accounting* (Order No. 27731873). Available from ProQuest One Academic. (2371155832). Retrieved from <http://ezproxy.usc.edu.ph/login?url=https://www.proquest.com/dissertations-theses/financial-statement-fraud-need-paradigm-shift/docview/2371155832/se-2?accountid=50192>

Moss, I. E. K. (2021). *Role of forensic accounting in combating global human trafficking* (Order No. 28548821). Available from ProQuest One Academic. (2572600004). Retrieved from <http://ezproxy.usc.edu.ph/login?url=https://www.proquest.com/dissertations-theses/role-forensic-accounting-combating-global-human/docview/2572600004/se-2?accountid=50192>

## **DATABASES**

**EBSCOhost** – is a powerful online reference system accessible via the internet. It offers a variety of propriety full text databases and popular databases from leading information providers.

**Emerald Insight** - Teaching cases offer students the opportunity to explore real world challenges in the classroom environment, allowing them to test their assumptions and decision-making skills before taking their knowledge into the workplace.

**ProQuest One Academic** – The library can have access to the world's largest curated collection of journals, ebooks, dissertations, news, video and primary sources, all in one place. With ProQuest One Academic, four core multi-disciplinary products – ProQuest Central, Academic Complete, Academic Video Online and ProQuest Dissertations & Theses Global – are now available and cross-searchable on the same user-friendly, responsive, mobile-enabled ProQuest platform.

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### Disclaimer:

This pathfinder contains suggested materials on Forensic Accounting that are available in the USC Libraries. However, some references were not included.

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If you have any inquiries, comments and suggestions on this pathfinder, please email us at [libdirector@usc.edu.ph](mailto:libdirector@usc.edu.ph)

Compiled by: **DIVINA C. TENORIO**  
Phone: (32) 253.1000 local 570  
Email: [dctenorio@usc.edu.ph](mailto:dctenorio@usc.edu.ph)  
Website: <https://www.library.usc.edu.ph/>  
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