

FORENSIC ACCOUNTING IN SAUDI ACCOUNTING ACADEMIC CURRICULUMS

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ABSTRACT

The primary subject matter of this research is to gather opinions of accounting academicians and Saudi Organization of Certified Public Accountants (SOCPAs) practitioners regarding the importance, relevance and strategy of the inclusion of forensic accounting in Saudi Arabia universities accounting academic curriculums. Descriptive Statistics are used to present quantitative descriptions in a manageable form. Some explanation for the diverging views among accounting academicians and SOCPAs practitioners in relation to the inclusion of forensic accounting into Saudi universities will be presented. The collected data were analyzed with descriptive statistics using ordinary least square (OLS) regression and Chi-square. The study reveals that the more interest in forensic accounting is expected to continue to increase; more Saudi universities are planning to provide forensic accounting in their accounting curriculums; all groups of respondents viewed forensic accounting education as being relevant and beneficial to accounting students.

KEYWORDS: *Forensic Accounting, Anti-Fraud Education, Accounting Curriculums, and Saudi Arabia*

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