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A Study on Digital Forensic Accounting in the Digital Age: Creating Awareness Beyond Numbers

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***Abstract*- In view of the increasing level of complexity of financial systems and technological advancements, digital forensic accounting is now an essential field for ensuring accountability, transparency, and fraud detection in the digital age. As digital financial activities have grown, as well has the potential of financial irregularities and risks, demonstrating the importance of awareness in this area. Despite the increasing significance, forensic accounting and its practical applications are still not understood by students and aspiring professionals. This study aims to explore students' perceptions and awareness of digital forensic accounting. This study examines student's understanding of forensic accounting principles, their exposure to contemporary investigation techniques, and their assessment of its applicability in the current digitally advanced financial environment are the main objectives of the study. Digital forensic accounting with a specific focus on Forensic Data Analytics and Continuous Monitoring Techniques, helps to enhance the financial reliability and technology supported fraud detection techniques. The research further looks student's interest in learning these skills and how they are prepared to use forensic concepts in future professional settings. Overall, the research aims to increase awareness and encourage better understanding and students' readiness for future in forensic accounting.**

***Keywords*- Continuous Monitoring Technique, Digital Forensic Accounting, Fraud Detection, Forensic Data Analytics, Student Awareness.**

I. Introduction

The methodology of how people and organizations handle transactions, records and financial reporting has changed drastically in recent years due to financial systems rapid digital transformation. While efficiency and accessibility have grown with the growing use of digital platforms, electronic payments and new challenges with data security, fraud detection, and financial transparency have also emerged. It is more important than to monitor financial activity and spot unusual activities in this digital environment. In the context, Digital Forensic Accounting, mainly Forensic Data Analytics and Continuous Monitoring Techniques serves as a powerful tool in detection and prevention of frauds.

FDA helps in identifying suspicious activity, it also includes software's like IDEA whereas CMT focuses on real-time tracking. Together they detect and prevent fraud. In this study, it focuses on assessing the knowledge of students about forensic accounting and analyzing their understanding about the techniques used and prospects of future learning. This study mainly aims to support the skill development of digital forensic accounting among students.

II. Objectives

1. To explore students' awareness of digital forensic accounting.
2. To understand students' knowledge of forensic tools.
3. To explore ways to improve and learning opportunities among students.

III. Review Of Literature

1. Digital forensic accounting

Digital forensic accounting is crucial for detecting fraud. It combines investigative accounting techniques in order to improve fraud detection. (Fatima and Nagi)

2. Digital Forensic Tools

Digital forensic tools help in detecting frauds. The tools like IDEA and ACL help in analyzing and extracting data, software platforms like tableau which discover patterns and suspicious data. (Sharma A & Panigrahi P K)

3. Forensic data analytics

FDA in forensic is one of the strongest techniques used to detect frauds. Studies show it uses techniques like Benford's law where it detects anomalies and irregularities. Studies show that these methods are effective. (Fernandes P)

4. Continuous monitoring techniques

CMT in digital forensic is a technology driven approach where it uses real-time monitoring of financial data and transactions. It helps in identifying irregularities and fraudulent patterns. (Grover S & Katherine J)

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IV. METHODOLOGY

Research design

This study adopts descriptive research design.

Population and sample

UG and PG college students between 18-26 years.
Sample size is 161 students.

Data collection method

Primary data was collected through structured questionnaires through Google forms.

Secondary data was collected through journals and articles.

Data analysis tool

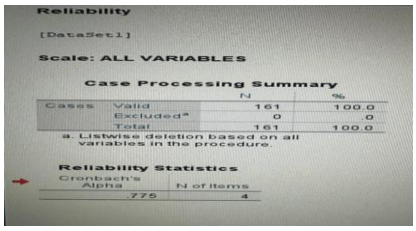
Quantitative analysis- reliability test, descriptive analysis and one sample t-test.

V. LIMITATIONS

1. This study is geographically limited to Chennai.
2. Self- reported data may contain biases.
3. This study on general awareness and perception of forensic accounting among students.

VI. DATA INTERPRETATION

Reliability test


Reliability

[DataSet1]

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	161	100.0
	Excluded[a]	0	.0
	Total	161	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.775	4

The reliability tested using Cronbach's Alpha and the value obtained (0.775) indicated good internal consistency of the scale.

Descriptive analysis

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Age	161	19	35	22.33	4.631
Gender	161	0	1	.32	.469
Q5	161	1	5	4.04	.944
Q7	161	1	3	1.62	.866
Q13	161	1	2	1.03	.174
Valid N (listwise)	161				

The study comprises 161 participants with an average age of 22years. In gender distribution a majority are females compared to males. The analysis shows the general pattern of respondents' awareness about forensic accounting. The values assess that most of them have limited knowledge of digital forensic accounting and its tools.

One sample t-test


T-Test

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Age	161	22.33	4.631	.365
Gender	161	.32	.469	.037
Q5	161	4.04	.965	.076
Q7	161	1.62	.156	.012
Q11	161	4.14	.869	.071
Q13	161	1.03	.000*	.000

a. t cannot be computed because the standard deviation is 0.

One-Sample Test

Test Value = 0

	t	df	Significance One-Sided p	Significance Two-Sided p	Mean Difference	95% Confidence Interval of the Difference Lower	Upper
Age	61.178	160	<.001	<.001	22.329	21.61	23.05
Gender	8.737	160	<.001	<.001	.323	.25	.3,93
Q5	52.849	160	<.001	<.001	4.018	3.87	3,00
Q7	83.284	160	<.001	<.001	1.025	1.00	3,67
Q11	58.457	160	<.001	<.001	4.137	4.00	4.29

In t-test, participants agree that monitoring financial transactions and improving awareness programs helps in reducing frauds. In contrast, the test reveals that participants' awareness on digital forensic tools was very low.

VII. FINDINGS

1. Awareness of digital forensic accounting exists among participants but in-depth understanding is limited.
2. Digital forensic practices are recognized but practical knowledge is low.
3. Awareness programs and training for incorporating digital forensic features are important to improve safety.
4. Including forensic accounting and digital fraud detection in curriculum will improve students' skill in future job readiness.

VIII. SUGGESTIONS

1. Integrate financial literacy into college curriculum with focus on digital forensic accounting.
2. Conducting workshops and training programs on digital fraud detection tools and techniques.
3. Usage of practical case studies and real-world interaction will enhance understanding of forensic accounting.
4. Future research can integrate additional digital forensic tools beyond those discussed in this study.

IX. CONCLUSION

This study demonstrates how essential digital forensic accounting is becoming in today's technological advanced corporate world, especially for students and the one who are ready to step into the digital startup ecosystem.

The results show that while participants are generally aware of digital forensic systems, those are not in depth understanding. This gap emphasizes the need for increased academic awareness. The study also shows how forensic data analytics and continuous monitoring techniques significantly increase transparency and deduction of frauds. Learning these tools will be considered as a positive significance in ensuring a safe financial environment. This implies that the integration of digital forensic concepts into educational and skill enhancing programs has a vast amount of future potential. This study concludes that awareness, knowledge enhancement and promotion of the practical application of digital forensic accounting will contribute to the development of digital responsibility and a safe environment. It also provides career opportunities as a forensic accountant, fraud analyst. Students can obtain skills to improve and make a positive contribution. By supporting youth with the right forensic mindset and analytical skills, institutions can support the vision of creating a transparent, resilient, and fraud-free digital business environment especially in the growing innovation landscape.

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