

The Impact of Forensic Accounting Knowledge on Corruption Prevention: A Study Based on Sri Lankan Accounting Students

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Abstract

This research addresses the relationship between forensic accounting education and corruption prevention among accounting students in Sri Lanka. Given the critical role accountants play in combating fraud and corruption, it seeks to understand how forensic accounting knowledge influences attitudes toward corruption prevention. By using a variety of quantitative research methods, including descriptive statistics, reliability testing, correlation analysis, and regression modelling, the study provides valuable insights. Preliminary results indicate that students' perspectives on corruption prevention and their understanding of forensic accounting concepts are diverse. Regression analysis successfully determines the significant effect of forensic accounting expertise on attitudes toward corruption prevention, and factor analysis reveals the underlying structures of these variables. The study highlights the potential for improving forensic accounting education to promote an ethical culture among accounting professionals, thereby strengthening anticorruption measures. Recommendations include curriculum improvements and collaborative efforts between academic institutions and professional organizations. With a sample size of 94 respondents, this study lays the groundwork for future inquiries into the complex relationship between forensic accounting education and ethical behavior in the accounting field.

Keywords: Forensic Accounting, Forensic Accounting Education, Corruption Prevention