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# Exploring Students' Views on Forensic Accounting Courses within The Accounting Curriculum

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***Abstract***
*This study aims to understand and explore students' views regarding forensic accounting courses included in the accounting curriculum. This study uses a quantitative approach with a questionnaire as a data collection tool. In this study include the necessity, advantage, appropriate methods, and discussion topics regarding fraud. The research sample consisted of accounting students in Surabaya who had taken audit courses. The results showed that in the necessity variable, respondents felt that fraud cases had occurred more and more recently, and audit practices and forensic accountants were considered sufficiently responsive in detecting fraud. In addition, respondents also think that the demand for forensic accountant services will increase in the future. In the advantages variable, there are nine statements regarding the advantages of forensic accounting courses, all of which are responded positively by the average respondent. For the appropriate approach variable, respondents suggested that forensic accounting courses be made stand-alone courses in the curriculum. In addition, there were 13 choices of fraud discussion topics, all of which were responded positively to be integrated into forensic accounting courses. This research provides important insights into student perceptions of forensic accounting courses and can be used as a basis for more effective curriculum development.*

***Keywords****: Forensic Accounting, Accounting Education, Curriculum*

## INTRODUCTION

Fraud has been embedded in Indonesian society. According to research by the Association of Certified Fraud Examiners/ACFE (2019) in the results of the 2019 Indonesian Fraud Survey, as many as 64% of respondents indicated that corruption was the most common type of fraud that occurred in Indonesia, followed by misuse of assets/state assets by 28.9% and 6.7% fraud related to financial statements. According to Pramesti & Wulanditya (2021), fraud can be defined as illegal or wrong activities carried out with awareness. The problem of criminal acts of corruption must be addressed immediately in order to create good governance, which one of which is determined by accountability governance, namely financial accountability (Satyawan & Khusna, 2017). What can be unfortunate is if the fraud perpetrators are those with a high education. The high percentage of fraud makes it necessary to have a whistleblowing system in every organization as a form of anti-fraud effort (Kusumaningsih, 2021). With this, it is hoped that students after graduating can play an important role in eradicating fraud that occurs in Indonesia, one of which is by having a whistleblowing character. Those with knowledge, skills and even expertise deliberately commit fraud, engineering and even manipulation illegally only for personal or group interests. This phenomenon warns the community, especially academics, to take preventive steps, starting from the world of education on campus.

Forensic accounting emerged and is considered capable of providing insight and instilling values related to fraud prevention. According to Solnik & Michenaud (2008), the growing awareness of fraud has made forensic accountants more widely needed in recent years. This makes researchers and stakeholders more interested in exploring forensic accounting to reduce organisational fraud. Becoming a forensic accountant is required to be multitalented and master several fields besides accounting, such as criminology, sociology, victimology, psychology, and anthropology (Iprianto, 2009). Forensic accounting is a necessary discipline, considering that in the past 5 years, coupled with the occurrence of the COVID-19 period, fraud is indicated to be increasingly widespread, even though when measured by F-score and M-score, COVID-19 does

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not affect indications of fraud (Isna et al., 2022). This is because forensic accountants in carrying out their duties must cooperate with teams/shareholders, government agencies and others, so that fraud prevention in accounting practices and financial activities can be realized.

Including forensic accounting as a course can benefit three parties with a major interest in education such as academic institutions, students, and employers of accounting majors (Buckhoff, 2008). Based on the research results in Peterson & Reider (2001), it can be remembered the importance of the role and the need for the ability of a forensic accountant so that several universities in the world already have forensic accounting courses in their curriculum, some even have special programs for forensic accounting. A curriculum is expected to adjust to the profession needed now considering the business world's development. The accounting department certainly has a goal in order to form graduates who have character, are competent and professional in all accounting professions. Therefore, it is necessary to consider integrating forensic accounting courses as teaching materials in the accounting curriculum.

Currently, there are several studies related to student perceptions of forensic accounting. One of these studies was conducted in Saudi Arabia by Ebaid (2022) to find students' opinions regarding the need, integration, benefits, appropriate approach for integration, and topic of forensic accounting. The result of this study is that the majority of students want the integration of forensic accounting courses in the accounting curriculum. Further research, according to Andrianto (2018) has the result that, according to respondents, forensic accounting needs to receive particular emphasis in the curriculum to eradicate fraud in the organization.

In Indonesia, forensic accounting courses exist in several universities' accounting curricula. To a smaller extent, in Surabaya, several universities already include courses that discuss fraud eradication, which makes it attractive for the author to conduct this research on accounting students in Surabaya. Not without reason, research conducted only in Surabaya still maintains the validity of the results because universities in Surabaya implement international standards in teaching, especially for accounting study programs. These adopted teaching standards ensure that the curriculum, teaching methods, and evaluation applied are uniform and meet global quality criteria. Therefore, the findings from this research conducted in Surabaya can be representative and have broad relevance, in line with accounting practices carried out in various other universities in Indonesia. Thus, generalization of the research results to a broader context on a national scale is feasible.

This research will explore students' views of the necessity, advantages, approaches, and interest in forensic accounting course topics in the accounting curriculum. This research presents a novelty by adding special questions that are more locally charged to Indonesia so that the research results can be adapted to implementation in Indonesia. This research is expected to add contributions for students, with this research, it is expected to increase knowledge about forensic accounting courses, and get information related to the development of forensic accounting in Indonesia. Contribution is also obtained for the university, with this research is expected to add to the study in considering forensic accounting to be part of the accounting curriculum.

**METHODS**

The author chose quantitative research methods in analyzing this research. This research is classified as descriptive research which seeks to describe or describe systematically the facts and characteristics of the research object. Abstract description was chosen in this study because it explores the extent to which students' perceptions of forensic accounting courses are intangible and perspective in nature (Prajitno, 2013).

The author uses survey research, which is descriptive and exploratory research. Author conducted a cross-sectional survey aimed at collecting field data regarding the perceptions of accounting students at universities in Surabaya, Indonesia. This research will interpret the survey data collected to answer questions about what, why, and how. The advantage of this research method is that it can flexibly provide analysis of findings by exploring respondents' insights so that it can be used to collect feedback from respondents in a way that helps better understand

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what respondents think (Swedberg, 2020). Therefore, the author concludes that in this research, the survey method is a more appropriate method than personal interviews.

The steps that the author took when administering the survey to respondents were first to provide an introductory statement regarding the background and purpose of this research. I also included a brief explanation of the content of the survey, namely forensic accounting, as well as a statement emphasizing that the data will only be used for research purposes and will be used anonymously. The survey consisted of two main categories. The first category explained the demographic profile of respondents consisting of university, gender, semester, and age. The second category contained questions that examined students' perceptions regarding the necessity, advantages, approaches, and interest in forensic accounting course topics in the accounting curriculum which were elaborated through four sections of questions.

The content of the second category of questions, which is broken down into four parts, is described as follows: The first part of the question aims to investigate the necessity of students related to forensic accounting courses in their curriculum. In this group of questions, respondents were given four questions with answer options on a scale of one to five, starting with 1 = "Extremely No", 2 = "No", 3 = "Not Sure", 4 = "Yes", and 5 = "Extremely Yes". The second part of questions explored students' perceptions of the advantage they would gain after taking the forensic accounting course. The respondents were given nine statements to agree or disagree with on a scale of one to five, with 1 = "Extremely Disagree", 2 = "Disagree", 3 = "Neutral", 4 = "Agree", and 5 = "Extremely Agree". The third part of question aims to find students' perceptions of the right approach or method to implementing forensic accounting into the curriculum. This section contains only one question, students are asked to choose one approach that they think is most appropriate from two kinds of forensic accounting teaching approaches, namely forensic accounting as a course on its own or integrating forensic accounting in audit courses. The fourth part of question aims to get the perception of accounting students related to forensic accounting topics that are most useful and important to learn. There are thirteen topics presented by the author on the survey, students were asked to rate the usefulness and importance levels of the topics, when these topics are included in the forensic accounting course curriculum. Students rated them on a scale level of one to five, with 1 = "Extremely Useless and Unimportant", 2 = "Useless and Unimportant", 3 = "Neutral", 4 = "Useful and Important", and 5 = "Extremely Useful and Important". The questions in this study were developed from several survey studies that have been conducted in other countries (Ebaid, 2022; Efiong et al., 2017; Ibadov & Huseynzade, 2019; Priyangika & Bandara, 2017; Rathnasiri & Bandara, 2017). Also, the survey will be tested for validity and reliability through a set of tests that were tested using IBM SPSS 26 software.

The data source chosen by the author in this study is primary data. The data is taken from the opinions, experiences, characteristics and attitudes of the subjects used as samples in this study. In this study, the authors have a target population of undergraduate accounting students in Surabaya who have completed audit courses, as an assumption that respondents understand and have insight into fraud prevention. Based on data reviewed from the PDDIKTI website, the total population reached 6,494 students. In this study, the authors used purposive sampling method in determining the sample. The sample chosen by the author to participate in this study were students who had taken audit courses totaling 100 respondents. In determining the sample size, the authors used the slovin sampling method in determining the minimum sample size needed in the study. Calculated through the following equation:

$$n = \frac{N}{1 + N(e)^2}$$

Where:
n = Number of samples
N = Total population
e = Error tolerance limit
from these calculations, the minimum sample size using the Slovin method is 98 respondents.

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The survey the author sent to respondents was an online survey conducted within two calendar months, March and April 2024. Before filling out the online survey, the author ensured that the respondent's criteria were in accordance with the population. When respondents filled out the survey, the author provided assistance so that if some questions or statements were unclear, they could be directly confirmed by the author. The data collected will then be analyzed for validity, reliability, descriptively, and exploratively to find a conclusion about the perceptions of accounting students on implementing forensic accounting courses.

**RESULTS AND DISCUSSIONS**

In the early stages of the research, the author tested the validity and reliability of the questionnaire as a procedure for conducting survey-based research. The validity test was conducted with 40 respondents using the SPSS 26 program with a high general alpha stability coefficient of 0.82. The results of this coefficient indicate the validity of the questionnaire used. Furthermore, in this study, the reliability test was also conducted on 40 respondents with a high Cronbach's alpha of 0.806 on necessity questions, 0.785 on advantage questions, and 0.774 on topics questions. These results indicate that the questions in the questionnaire are feasible or reliable as a measuring tool to obtain results from respondents.

The author presents the profile of the respondents who participated in this study. The data collected includes information on the respondents' home university, gender, age, and semester of study. This information is essential to understand the basic characteristics of the population under study and to ensure that the sample is representative of the wider population. This information is described in Table 1.

Table 1. Respondent profile

| **Profile** | **Scale** | **Total (%)** |
|---|---|---|
| University | Universitas Negeri Surabaya | 36 (36%) |
| | Universitas Airlangga | 15 (15%) |
| | Universitas PN "Veteran" Jawa Timur | 11 (11%) |
| | Sekolah Tinggi Ilmu Ekonomi Indonesia Surabaya | 8 (8%) |
| | Universitas 17 Agustus 1945 Surabaya | 6 (6%) |
| | Universitas Muhammadiyah Surabaya | 6 (6%) |
| | Universitas Hayam Wuruk Perbanas Surabaya | 5 (5%) |
| | Universitas PGRI Adi Buana Surabaya | 4 (4%) |
| | Universitas Pelita Harapan | 4 (4%) |
| | Universitas Bhayangkara Surabaya | 3 (3%) |
| | Universitas Ciputra | 2 (2%) |
| | **Total** | **100 (100%)** |
| Gender | Females | 73 (73%) |
| | Males | 27 (27%) |
| | **Total** | **100 (100%)** |
| Age | Under 21 | 5 (5%) |
| | 21 – 25 | 89 (89%) |
| | Above 25 | 6 (6%) |
| | **Total** | **100 (100%)** |
| Semester | Semester 6 | 41 (41%) |
| | Semester 8 | 59 (59%) |
| | **Total** | **100 (100%)** |

Table 1 shows that Universitas Negeri Surabaya (36%) had the largest respondents, indicating that most research participants came from this institution. Universitas Airlangga and UPN "Veteran" Jawa Timur contributed 15% and 11% of the total respondents respectively. The rest are spread across other universities with smaller percentages, such as Universitas Muhammadiyah Surabaya, Universitas 17 Agustus 1945 Surabaya, and others. In terms of gender, the majority of respondents were female (73%), while only 27% were male. This shows the

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dominance of participation from female respondents in this study. In a range of age, most respondents were in the age range of 21-25 years old (89%), which corresponds to the general age range of final-year students. Only 5% of respondents were below 21 years old and 6% were above 25 years old, indicating that this study is dominated by respondents still in the traditional higher education age. Regarding semester information, respondents from semester 8 dominated, with 59% of the total, while semester 6 contributed 41%. This shows that most respondents are in the final stages of their studies.

This research is in its core part, namely results and discussion using descriptive analysis to see students' views on necessity, advantages, methods, and topics for forensic accounting courses. Table 2 presents the respondents' data in percentage form. In the first question, 52.9% of respondents answered "extremely yes" that cases of corruption, fraud, cheating and others have increased in recent years. The second question shows that 47.1% of respondents answered "yes" that the current audit practices are sufficient in detecting corruption, fraud, fraud and others. The third question shows that 48% of respondents answered "yes" that the forensic accounting profession is felt to be effective in detecting corruption, fraud, fraud and others. In the fourth question on this variable, 52% of respondents think "yes" that the demand for forensic accountant services will continue to increase.

Table 2. Students' views on the necessity of forensic accounting course

| Questions | Extremely No | No | Not Sure | Yes | Extremely Yes |
|---|---|---|---|---|---|
| Do you feel that fraud and corruption cases have increased in recent years? | 1<br>1% | 2<br>2% | 7<br>6,9% | 38<br>37,3% | 54<br>52,9% |
| Do you think current audit and investigation practices are sufficient to detect corruption, fraud, cheating, etc.? | 4<br>3,9% | 13<br>12,7% | 23<br>22,5% | 48<br>47,1% | 14<br>13,7% |
| Do you think forensic accountants can effectively detect corruption, fraud, cheating and others? | 0<br>0% | 3<br>2,9% | 17<br>16,7% | 49<br>48% | 33<br>32,4% |
| Will the demand for forensic accounting services continue to increase? | 0<br>0% | 3<br>2,9% | 14<br>13,7% | 52<br>52% | 31<br>31,4% |

Perceptions regarding the necessity for forensic accounting courses in the curriculum show that hypothesis one is accepted. The data that has been processed and presented in Table 2 shows that the first question " Do you feel that fraud and corruption cases have increased in recent years?" produced answers as many as 52.9% of respondents stated "strongly agree" and 37.3% of respondents stated "agree". In contrast, only 3% of the respondents showed disagreement, with details of 1% or 1 respondent who "strongly disagreed" and 2% or 2 respondents who "disagreed" and only 6.9% of respondents who stated "neutral". The author is not surprised by the results of the questionnaire filled out by the respondents, because looking at the many fraud cases that have occurred in Indonesia in recent years. According to the results of the ACFE survey, Indonesia contributed 36 fraud cases out of 198 cases in the Asia Pacific Region.

The second question " Do you think current audit and investigation practices are sufficient to detect corruption, fraud, cheating, etc.?" states that the current audit practices are considered good enough by respondents to detect fraud that occurs in Indonesia. This statement is supported by the percentage results of the questionnaire which show that 47.1% of respondents perceived "agree" with the statement and 14% of respondents stated "strongly agree". Meanwhile, only 16.6% of respondents felt "strongly disagree" (as many as 3.9% or 4 respondents) and "disagree" (as many as 12.7% or 13 respondents), and there were 22.5% of respondents who stated "neutral". These results indicate that although the majority of respondents have a favourable view of the effectiveness of existing audit practices, there are still a small number of respondents who doubt the ability of current audit practices to detect fraud effectively. This finding can serve as a basis for further evaluation and improvement in audit practices to ensure better fraud detection in the future.

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The third question "Do you think forensic accountants can effectively detect corruption, fraud, cheating and others?" states that respondents consider the current forensic accounting profession to be good enough to detect fraud that occurs in Indonesia. This statement is supported by the percentage results of the questionnaire which show that 48% of respondents have the perception of "agreeing" with this statement and 32.4% stated "strongly agreeing". Conversely, only 2.9% or 3 respondents felt "disagree" with the effectiveness of the forensic accounting profession in detecting fraud and 16.7% of respondents stated "neutral". These results indicate that the majority of respondents have a favourable view of the performance of forensic accountants in identifying and handling fraud cases in Indonesia. However, there are a few respondents who feel that this role is still not sufficient. These findings can encourage further development in the forensic accountant profession to continue improving the expertise and methods used to detect fraud.

The fourth question, "Will the demand for forensic accounting services continue to increase?" states that the demand for forensic accounting services will increase in the years ahead. This statement is supported by the percentage results of the questionnaire which show that 52% of respondents perceived "agree" with the statement and 31.4% stated "strongly agree". In contrast, only 2.9% of respondents felt "disagree" with the prediction of an increase in demand for forensic accounting services and 14% of respondents stated "neutral". These results indicate a strong belief among the majority of respondents regarding the positive prospects for the forensic accounting profession, reflecting the view that the necessity for their expertise in detecting and preventing fraud will continue to grow along with the increasing complexity and intensity of fraud cases in the future. This finding can serve as a basis for educational and professional institutions to prepare more and more skilled experts in the field of forensic accounting.

From the respondents' results described in the paragraph above, in accordance with attribution theory, individuals tend to attribute specific causes to the behavior or events that have been observed. Increasing fraud, the effectiveness of audit practices and forensic accountants, and the increasing demand for forensic accounting services based on the results of respondents' perceptions can state that a deep understanding and expertise in forensic accounting is needed. In addition, the high percentage of respondents who agree that the demand for forensic accountant services will increase indicates that there is a real need to prepare students with relevant knowledge and skills through forensic accounting courses.

Table 3 presents data related to the perception of student's advantages for forensic accounting courses. It can be seen that respondents have a perception of agreeing with the nine advantage statements. The first rank in the nine advantages statements is that it can reduce the level of fraud that occurs in the company with an average of 4.41.

Table 3. Students' views on the advantages of forensic accounting course

| Statement | Average | St.D | Rating |
|---|---|---|---|
| Reducing the Company's fraud rate | 4.42 | 0,620 | 1 |
| Promote responsible corporate governance | 4.40 | 0,693 | 2 |
| Strengthen the credibility of financial reporting | 4.35 | 0,713 | 3 |
| Prepare students to be involved in fraud examination | 4.20 | 0,879 | 4 |
| Prepare students to engage in litigation support consultations | 4.17 | 0,822 | 5 |
| Meeting the public demand for forensic accountant | 4.16 | 0,780 | 6 |
| Preparing students to engage in expert testimony | 4.13 | 0,783 | 7 |
| Demand for individuals with forensic accounting education and skills is increasing | 4.09 | 0,772 | 8 |
| Graduates are more desirable in the work environment | 4,01 | 0,790 | 9 |

The questions given to respondents on this variable aim to determine student perceptions of the advantages of integrating forensic accounting courses in the accounting curriculum.

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Respondents were asked to score between 1 - 5 for the nine benefits given in the questionnaire by the author. These benefits are expected to exist with the integration of forensic accounting courses. The questionnaire results show that all the statements are beneficial if forensic accounting courses are included in the accounting curriculum. However, the respondents' top priority is "reducing the level of corporate fraud," which received an average rating of 4.41, with a percent. The high attention to this topic can be understood by looking at the various fraud cases that have occurred recently, such as the alleged corruption at the Indonesian Export Financing Agency totaling Rp 2.5 trillion, which indicated that four companies were involved (Saputra, 2024).

Forensic accounting courses can be very beneficial in reducing the level of corporate fraud by providing students with the knowledge and skills to detect, analyze, and prevent fraud. By learning financial investigation techniques, data analysis, and an in-depth understanding of various fraud modes, prospective accountants can more effectively identify potential risks and take the necessary preventive steps. This explanation is supported by attribution theory, internally, respondents feel that through learning forensic accounting can make the character in themselves able to detect fraud and externally, respondents can produce or create an environment that supports the identification and prevention of fraud. Thus, the integration of forensic accounting courses in the accounting curriculum can increase professional competence in this field, assist companies in maintaining financial integrity, and minimize the possibility of fraud. From the results and discussion above, students' perceptions of the benefits of forensic accounting courses in the accounting curriculum in the second hypothesis are accepted.

Furthermore, regarding students' views regarding the most appropriate methods, respondents were asked to choose the appropriate approach for integration from two approaches, namely forensic accounting as a course on its own and integrating forensic accounting in audit courses. Table 4 presents the results of respondents' answers to this question. As shown in Table 4, most respondents with a percentage of 56.9% agreed that the appropriate approach to teaching forensic accounting is to add a course of its own that covers all topics related to forensic accounting.

Table 4. Students' views on the most appropriate methods for a forensic accounting course

| Question | Forensic accounting as separate course | Integrate forensic accounting in audit courses |
|---|---|---|
| What is the right approach to integrate forensic accounting courses into the accounting curriculum? | 58<br>56,9% | 44<br>43,1% |

In trying to master a material or course, the right approach is critical. The questionnaire results showed that 56% of respondents chose forensic accounting as a stand-alone course. These results are consistent with the results of previous studies by

Ebaid (2022); and Priyangika & Bandara (2017) This is a significant advantage because forensic accounting has an important role in uncovering financial fraud and fraud. By making forensic accounting a stand-alone course, students can learn the theory and practice of forensic accounting in a more in-depth and comprehensive manner. This will equip them with the knowledge and skills needed to become professional forensic accountants.

Another advantage is that forensic accounting can help students develop critical and analytical thinking skills. This is important because forensic accountants must be able to analyze complex financial data and identify evidence of fraud. In addition, forensic accounting can also improve students' communication skills, as they must be able to explain their findings to relevant parties. Overall, making forensic accounting a stand-alone course will provide many advantages for students. It will help them master the material better, develop the skills needed to become professional forensic accountants, and improve their critical thinking, analytical and communication skills.

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In the last descriptive analysis in this research on topics covered in forensic accounting course, respondents perceived that they agreed with the thirteen fraud topics. The first rank in the thirteen kinds of topics is compliance with applicable laws and regulations, with an average of 4.62.

Table 5. Students' views on the topics covered in a forensic accounting course

| Topics | Average | St.D | Rating |
|---|---|---|---|
| Compliance with applicable laws and regulations | 4,62 | 0,581 | 1 |
| Fundamentals of fraud | 4,56 | 0,669 | 2 |
| Cyber and computer fraud | 4,49 | 0,754 | 3 |
| Professional standards related to forensic accounting | 4,49 | 0,714 | 4 |
| Fraud detection and prevention programs | 4,48 | 0,700 | 5 |
| Fraud in financial statements | 4,47 | 0,656 | 6 |
| Fraud examination methods | 4,45 | 0,698 | 7 |
| Expert testimony and expert witness techniques | 4,41 | 0,709 | 8 |
| Litigation consulting techniques | 4,39 | 0,726 | 9 |
| Criminology, white-collar, and economic crime | 4,38 | 0,676 | 10 |
| Types of fraud | 4.38 | 0,704 | 11 |
| Internal control assessment and reporting | 4.38 | 0,646 | 12 |
| Elements of fraud: pressure, opportunity and rationalization | 4.38 | 0,614 | 13 |

This analysis aims to determine respondents' perceptions regarding the various aspects of forensic accounting that they consider essential to be covered in the accounting curriculum. Respondents were given a list of thirteen fraud-related topics and asked to rate the importance of each. Compliance with applicable laws and regulations ranked first among the thirteen topics, with an average of 4.61. Table 4.6 presents the descriptive statistics of the answers given by the respondents to this question. The data collected shows that the majority of respondents positively assessed the importance of each topic presented to them, with all topics receiving high ratings in relevance and significance. This indicates that respondents not only realize the importance of these topics, but also have a deep awareness of the critical role of forensic accounting in detecting and preventing fraud. In addition, these results can be a valuable guide for curriculum development that is more responsive to the educational needs in forensic accounting, by ensuring that the material taught covers all the important aspects identified by respondents.

The results of the appropriate approach variable, on average, respondents chose forensic accounting courses to be used as stand-alone courses, therefore 13 topics can be considered for integration in forensic accounting courses. According to the Unesa Guidebook, in one semester, there are 16 meetings consisting of 2 meetings for exams and 14 meetings for learning. In forensic accounting courses, there are 13 topics on fraud that are very relevant and positively supported to be used as learning materials. Thus, these 13 topics can be integrated into the course with an allocation of one meeting for each topic so that all material can be covered within the specified time frame.

## CONCLUDING REMARKS

It can be seen from the research results that respondents stated that they needed forensic accounting courses in the accounting curriculum because the respondents perceived that fraud cases have become more prevalent in recent years, audit practitioners and forensic accountants are considered good enough to detect fraud cases that are happening, and the demand for services for the forensic accounting profession will increase in the future. The results of the second variable are, respondents gave positive responses to the nine benefit statements provided by the author. The benefit most desired by respondents is that forensic accounting courses in the accounting curriculum can reduce fraud in companies. In integrating forensic accounting courses, respondents perceive that it would be better if forensic accounting courses became their own

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courses in the accounting curriculum. The author provides 13 fraud topics that can be selected by respondents to be considered topics in forensic accounting courses. Respondents gave positive reactions to all 13 topics. The topic most desired by respondents in forensic accounting courses is compliance with laws and regulations.

Based on the research results, the limitations of this research, suggestions can be given to future research and universities. Future research could focus more on developing the fraud topics that have been identified. Further research can also explore the most effective teaching methods for these topics, including real case studies and simulations. For the university, it can make the results of this research as a further study to integrate forensic accounting courses. Implementing forensic accounting courses is expected to strengthen students' ability to detect and prevent fraud.

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