

**PERCEIVED DETERMINANTS FOR ADOPTION OF FORENSIC  
ACCOUNTING SERVICE IN SRI LANKA: PERCEPTION OF  
ACCOUNTING PROFESSIONALS**

By



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## ABSTRACT

Necessity of the forensic accounting service escalating continuously due to the increment of financial scandals such as Enron, WorldCom and Satyam. Therefore, many countries in the world give an immense attention to importance of forensic accounting service as tool of fraud preventing and detecting. In Sri Lankan context, forensic accounting service became an adoptable fraud detection and preventing tool. But, lack of empirical studies have been conducted the determinants of adoption of forensic accounting service and clarify the level of the each determinants within the perception of accounting professionals in Sri Lanka.

This study attempts to fill this knowledge gap. The objective of the study is to identify the range of forensic accounting services, the level of Accountants' skills, Accountants' knowledge, Top management supports, Organizational factors and Stakeholders' pressure, identify how the level of determinants varies with the demographic information. To achieve these objectives data was collected from 82 accounting professionals using structured questionnaire through google forms. The five Likert point scale was used which ranging from "Very low level" to "Very high level". Convenience sample method used to make sampling framework of the study and the data were analysed through Univariate analysis by using IBM SPSS Statistics 22.

The results show that high influencing level of accountants' skills and accounting knowledge, moderate influencing level of management supports and organizational factors, low influencing level of stakeholders' pressure to the adoption of forensic accounting service. According to the perception of accounting professionals, this results shows the overall level of these determinants influencing moderate level to the adoption of forensic accounting service in Sri Lanka.

**Keywords:** Forensic accounting service, Accountants' skills, Accountants' knowledge, Top management supports, Organizational factors, Stakeholders' pressure

## TABLE OF CONTENTS

ACKNOWLEDGEMENT .....	i
ABSTRACT.....	ii
TABLE OF CONTENTS.....	iii
LIST OF TABLE .....	viii
LIST OF FIGURES .....	x
ABBREVIATIONS .....	xi
<b>CHAPTER ONE .....</b>	<b>1</b>
<b>INTRODUCTION.....</b>	<b>1</b>
1.1 Background of the study .....	1
1.2 Problem Statement .....	3
1.3 Research questions .....	5
1.4 Objectives of the study.....	5
1.5 Significant of the Study.....	6
1.6 Scope of the Study.....	6
1.7 Limitation of the Study .....	6
1.8 Assumptions.....	6
1.9 Chapter Summary.....	7
<b>CHAPTER TWO .....</b>	<b>8</b>
<b>LITERATURE REVIEW .....</b>	<b>8</b>
2.1 Introduction .....	8
2.2 Forensic Accounting .....	8
2.3 Forensic Accounting Service .....	12
2.3.1 Litigation consulting (Consulting Expert Services) .....	14
2.3.2 Expert Witness Services .....	15
2.3.3 Lay Witness and Investigative Services (Fraud examination) .....	15
2.4 Forensic Accountant.....	16

2.5 Forensic Accounting Education .....	17
2.6 Factors that Access to the adoption of Forensic Accounting Service .....	18
2.6.1 Accountants' Skills.....	19
2.6.2 Accountants' Knowledge .....	22
2.6.3 Top management support .....	22
2.6.4 Organizational Characteristics.....	23
2.6.5 Stakeholders Pressure .....	23
2.7 Chapter summary .....	24
<b>CHAPTER THREE.....</b>	<b>25</b>
<b>CONCEPTUALIZATION AND OPERATIONALIZATION .....</b>	<b>25</b>
3.1 Introduction .....	25
3.2 Coceptualization.....	25
3.2.1 Skills .....	26
3.2.2 Knowledge.....	26
3.2.3 Top management support .....	27
3.2.4 Organizational Characteristics.....	27
3.2.5 Stakeholders Pressure .....	27
3.3 Operationalization .....	27
3.4 Chapter Summary.....	29
<b>CHAPTER FOUR.....</b>	<b>30</b>
<b>METHODOLOGY .....</b>	<b>30</b>
4.1 Introduction .....	30
4.2 Research Design.....	30
4.2.1 Study Setting.....	30
4.2.2 Unit of Data Analysis .....	30
4.2.3 Time Horizon.....	31
4.2.4 Research Approach.....	31

4.3 Sampling Plan .....	31
4.3.1 Study Population.....	31
4.3.2 Sampling Technique .....	32
4.3.3 Sample Size .....	32
4.4 Methods of Data Collection .....	32
4.4.1 Primary Data.....	33
4.4.2 Secondary Data.....	33
4.5 Method of Measurements.....	33
4.5.1 Methods of Measured of Personal Information.....	33
4.5.2 Method of measuring FAS adoption .....	34
4.5.3 Method of Measuring the Research Information.....	34
4.6 Data Presentation Method .....	35
4.7 Method of Data Analysis .....	35
4.7.1 Reliability Analysis .....	35
4.7.2 Univariate Analysis .....	36
4.7.3 Cross Tabulation Analysis.....	36
4.7.4 ANOVA Test.....	37
4.7.5 Independent Sample T-test.....	37
4.8 Methods of Data Evaluation.....	37
4.8.1 Accountants' Skills.....	37
4.8.2 Accountants' Knowledge .....	38
4.8.3 Top Management Supports.....	38
4.8.4 Organizational Factors.....	39
4.8.5 Stakeholders' Pressure.....	40
4.9 Chapter Summary.....	40
<b>CHAPTER FIVE .....</b>	<b>41</b>
<b>DATA PRESENTATION AND DATA ANALYSIS .....</b>	<b>41</b>

5.1 Introduction .....	41
5.2 Reliability Test .....	41
5.3 Data Presentation.....	42
5.3.1 Data Presentation for Demographics Factors .....	42
5.3.2 Frequency Analysis- Data presentation for the adoption of FAS.....	49
5.3.3 Data Presentation for the Research Variables .....	50
5.3.4 Univariate Analysis .....	55
5.3.5 Cross Tabulation Analysis.....	65
5.4 Chapter Summary.....	74
<b>CHAPTER SIX .....</b>	<b>75</b>
<b>DISCUSSION.....</b>	<b>75</b>
6.1 Introduction .....	75
6.2 Discussion of Research Information .....	75
6.2.1 Discussion of range of forensic accounting services.....	75
Discussions: Objective two .....	75
6.2.2 Discussion of Accountants' Skills.....	75
6.2.3 Discussion of Accountants' Knowledge.....	76
6.2.4 Discussions of Top Management Supports .....	77
6.2.5 Discussions of Organizational Factors .....	77
6.2.6 Discussion of Stakeholders' Pressure.....	78
6.2.7 Discussion on Results of ANOVA and Independent Sample T-test .....	78
6.3 Previous Findings.....	79
6.4 Chapter Summary.....	79
<b>CHAPTER SEVEN.....</b>	<b>80</b>
<b>CONCLUSION AND RECOMMENDATION .....</b>	<b>80</b>
7.1 Introduction .....	80
7.2 Conclusions .....	80

7.3 Recommendation.....	80
7.4 Limitations of the Study and Suggestions for Future Studies.....	81
7.5 Implication of the Study.....	82
7.6 Chapter Summary.....	82
List of References.....	83
APPENDIX-1.....	91
APPENDIX-2.....	95