

ASSESSING CONCEPTUAL DYNAMICS AND COLLABORATIVE NETWORKS IN FORENSIC ACCOUNTING THROUGH A BIBLIOMETRIC APPROACH

DOI: <https://doi.org/10.53486/dri2025.53>

UDC: 657.632:001.891(478)

IULIAN DASCALU

iuliannd@gmail.com

ORCID ID: 0000-0002-5283-562X

VERONICA GROSU

Ștefan cel Mare University, Suceava, Romania

SVETLANA MIHAILA

Academy of Economic Studies of Moldova

Chisinau, Republic of Moldova

Abstract: *This paper investigates how forensic accounting-particularly judicial and fiscal expertise-has evolved conceptually and collaboratively over the last quarter-century. A customised search of the Web of Science Core Collection retrieved 1 255 records (articles, book chapters and early-access papers, 2009-2025) filtered to the Business, Economics, Management and Finance categories. After preprocessing, the database was analysed with SciMAT to map thematic structure and longitudinal shifts. The science-mapping workflow (standardisation, theme detection, longitudinal overlay and network analysis) revealed two distinct developmental phases. Between 2009-2016 the agenda pivoted toward behavioural determinants of fraud and Digital Forensics, signalling the first response to data-intensive crime. In the most recent window (2017-2025) the high-centrality/high-density Forensics hub absorbs emerging clusters such as Earnings Management, Cybersecurity, Blockchain and stakeholder Perceptions, evidencing a turn towards technology-enabled detection and ethical transparency. Overall, the results demonstrate a maturing, multidisciplinary domain in which digital tools, regulatory harmonisation and ethical accountability are co-evolving drivers. These insights offer scholars a clarified thematic roadmap and provide regulators and practitioners with evidence on where scientific effort-and gaps-are concentrated.*

Key words: *Forensic Accounting, SciMAT, Bibliometric, Digital Forensics, Earnings Management*

JEL: M41, M42

1. Introduction

Currently, we are witnessing rapid changes in the economic environment at both macro and micro levels. These bring a real and significant contribution to the transformation of today's business environment (Li, 2022), which is why a bibliometric analysis of the conceptual and legal approaches in legal practice in relation to accounting and tax expertise is warranted, given the important role it plays in dispute resolution, in the relations between parties and, in general, in ensuring financial compliance (Kantorowicz-Raznichenko et al., 2025). We also consider it particularly relevant to conduct a bibliometric analysis, as it provides us with a systematic and quantitative insight into how a field or concept develops over time, providing information about the intensity of research on that topic, as well as about the collaborative networks and clusters formed between authors, keywords, geographical distribution of papers, etc.

Therefore, the aim of our research is to explore, with the help of a bibliometric analysis of the literature, the structure, dynamics, evolution, and research directions in the field of forensic accounting and tax expertise in forensic accounting, with a focus on the conceptual and legal aspects that significantly influence this field. In order to fulfil the proposed aim, we formulated two main objectives, namely: *Objective 1 - To conduct a literature review on the fundamental concepts in the field of forensic accounting and forensic and tax accounting respectively.* The objective was concretised through a review of the most relevant scientific works, in order to establish both the theoretical foundations and the concepts that define this field; *Objective no. 2 - To identify the main*

thematic clusters and their related sub-themes, as well as their evolution over time; This objective was concretised through a bibliometric analysis, both from the demographic point of view of the works published in the field, and from the thematic point of view of the main clusters that were identified with the help of the sciMAT mapping software (Shen et al, 2023); thus, by fulfilling the first objective we aimed to provide a deeper understanding of the structure of the analysed field, while the 2nd objective provided us with an overview of how key concepts and effectively the field of forensic accounting, respectively forensic and tax accounting has evolved over time in the literature.

2. Literature Review

Nowadays, more and more economic entities are active in global markets as a result of the globalisation phenomenon as well as economic and technological progress (Matyushok et al., 2021). Thus, we observe a major change in the economic reality, where entire sectors are constantly expanding, changing and developing, contributing to increasingly unpredictable phenomena and increasingly fierce competition. Under these circumstances, there is a clear need for control and audit tools, as well as methods to distinguish illicit activities and clarify who and how is responsible for them.

Involvement in illicit activities and acts of corruption, where self-interest is put before public (societal) interest, is not a new problem (Hanousek et al., 2023). However, the problem arises with the technological advancement in recent years, where those involved in such offences have started to develop and utilise increasingly sophisticated methods to commit illegalities. Therefore, the audit function alone is no longer sufficient and other supporting tools are needed to fight these activities such as fraud and corruption. This has also been one of the main motivations for the emergence of the field of forensic accounting, i.e. forensic accountancy.

The concept of forensic accounting first emerged in the 1980s in America and Western European countries. However, the very concept of forensic accounting itself is much older and dates back as far as 3000 B.C. (Arslan, 2020). In scholarly works, it first appeared when it was mentioned as a central idea in Nejat Bozkurt's paper "*A new field in the accounting and audit profession: forensic accounting*". At the same time, over time, global events have made the field highly relevant (Corporate Financial Institute [CFI] 2019).

As far as the current state of play is concerned, forensic accounting is an extremely complex concept in the specialised literature and one can even say that it is constantly evolving. In order to be able to establish a starting line and to define this concept as clearly as possible, we have produced Table 1, where we have made a brief review of the literature on the specific characteristics of forensic accounting, focusing on forensic and tax accounting expertise.

Table 1. Definitions and specific characteristics of forensic accountancy

Nr.	Title	The role of accountancy	Contributions	Differences from other approaches
1	<i>Economic and Legal Nature of Forensic Accounting Expertise in the Market Economy (Stelmah, 2014)</i>	Forensic accountancy is an important tool for gathering evidence in many criminal and civil cases. A qualified forensic accountancy facilitates the establishment of the objective truth and the adoption of a correct judgement.	It contributes to establishing the truth objectively and to making the right decisions in court.	This approach focuses on the legal and economic aspects, emphasising the limits of current perceptions.
2	<i>Information provision of forensic accounting (Stelmakh, 2021)</i>	Forensic accountancy is essential for the identification and prevention of economic crime, for providing objective truth and fair court judgements, and for ensuring the quality of the information provided to experts.	This paper emphasises the importance of accountancy in the process of auditing economic activities.	This approach focuses on prevention and detection, while other definitions place greater emphasis on analysing evidence.
3	<i>Forensic accounting: A new dynamic approach to investigate fraud cases (Yadav, 2013)</i>	Forensic accounting plays a fundamental role in detecting fraud and evaluating internal controls in both civil and criminal litigation.	It defines expertise as a branch of accounting that investigates financial fraud.	Focussed on financial fraud, as opposed to other broader approaches.
4	<i>Accounting Expertise as a Tool for Verification</i>	Forensic accounting is used to verify accounting data and identify economic	Orientate accountancy as a control and audit	This approach focuses on the verification of

	<i>of Accounting Data in Legal Proceedings (Stelmah, 2022)</i>	offences.	tool.	accounting data, as distinct from other more complex approaches.
5	<i>A Comparison Between Forensic Accounting and Judicial Accounting (Xias-bo, 2005)</i>	Forensic accounting, is a combination of law and accounting, in which forensic accountants use accounting skills to investigate and analyse legal issues in civil and criminal trials to provide evidence directed to a court for an expert opinion.	Research geared towards integrating several fields into judicial practice.	This approach is a dual one, emphasising greater legal and accounting integration.
6	<i>Definition and Attribute of Forensic Accounting (Yong, 2003)</i>	Forensic accounting is the litigation activity that involves expert accountancy to assess legal issues.	The extended definition includes litigation and accounting duties.	Emphasis on litigation, as opposed to other definitions that include only the investigation component.

Source: author's own processing

In the table above, we observe a high diversity in the approach to forensic accountancy, ranging from a focus on its economic and legal components, to its preventive and educational role. In other words, these diverse approaches reveal the complexity of the role of forensic accounting in the judicial process as well as its applicability in the educational field.

Another important aspect often found in the literature is the multidisciplinary aspect of forensic accounting, with an emphasis on the need for regulation and standardisation of practice. For example, the study by Abrahams et al, (2024), shows that fragmented regulation of the profession has a negative effect on its effectiveness. Even though accountants are affiliated with professional organisations, there is no generally valid centralisation of regulations, especially in the performance of accountancy valuations. We note in the literature that in the case of Jordan, where the share of tax collection in the state budget is very high (Qwader et al., 2020), we find forensic accounting or forensic accounting as a central pillar in combating tax evasion. Therefore, forensic accounting, when approached correctly, can have a major influence on the revenue collected by the state, and at the same time, can be a vital tool that can make a real contribution to reducing tax evasion, thus providing a comprehensive picture of the real income of taxpayers. Furthermore, on the basis of table 1, we find that forensic accounting can be broadly defined as a whole interdisciplinary field that requires both accounting and legal knowledge and is applied in analysing and resolving financial disputes. This field is also theoretically anchored in the need for integrity of financial data, providing a mechanism for detecting and correcting inadvertencies that may cause economic damage. For this reason, the relevance of forensic accounting is growing amid new economic and technological challenges, justifying the emphasis on investigation and prevention, as well as the importance of developing an educational foundation for future practitioners.

Reflecting also on the role of the expert accountant in fraud detection, these issues are covered in detail in numerous studies such as Kaur et al, (2023). We observe numerous creative accounting techniques that are used to mask financial data, evidently, detecting these requires a distinct set of analytical skills on the part of the experts. Another equally important aspect that we find in the literature is the training and professional education of the experts. Some authors (Goncalves et al., 2022) consider that certificates of completion of specific courses such as "*Certified in Financial Forensics*" (CFF) or "*Certified Fraud Examiner*" (CFE) can guarantee an accepted level of knowledge and investigative skills to be able to deal with various fraud-related cases. Other authors, (Zhang et al., 2020) consider that experts, in order to remain relevant and competitive, also need to have extensive skills in the use of new technologies and in analysing data, which are essential in the digital age. With these aspects in mind, our theoretical framework focuses on the concepts of fraud and tax evasion, exploring the links formed between the fields of accounting, legislation and professional ethics. We also note that forensic accounting expertise in the literature is grounded in theories of the integrity of financial information and the application of analytical methods and tools in the forensic process (Daraojimba et al., 2023). Thus, by applying these various tools, forensic accountancy and forensic accounting seeks to detect inconsistencies and ensure compliance with the economic and tax laws of a particular jurisdiction. In this context, a forensic accountant becomes the

bridge between several fields, analysing transactions and reporting through methods such as regulatory checking, arithmetic, document comparison, cross analysis, etc, all of which are directed towards establishing the veracity of information.

Therefore, we consider the role of the forensic accountant to be a central one, both in fraud identification and fraud prevention, which is widely discussed in the literature (Odeyemi et al., 2024). The literature also points to the need for regulation and standardisation of practice, which would translate into a more consistent application of forensic expertise in this area. In addition, we observe that the evolution of this concept is leading to a need for the integration of a wide range of multidisciplinary knowledge, a trend amplified by technological advances and the digitisation process (Oladejo et al., 2020). Thus, we consider that we have met our first objective by analysing the literature on the evolution of the concept of forensic accounting, namely forensic accounting expertise, and by providing a theoretical framework that offers a deeper understanding of the relevance of forensic accounting expertise in the fight against economic crime.

2. Research Methodology

We have chosen to structure the methodology of this paper in the following elementary steps, through which we will be able to explain and at the same time highlight the main trends and connections in the field of forensic accounting, as can be seen in Figure 1.

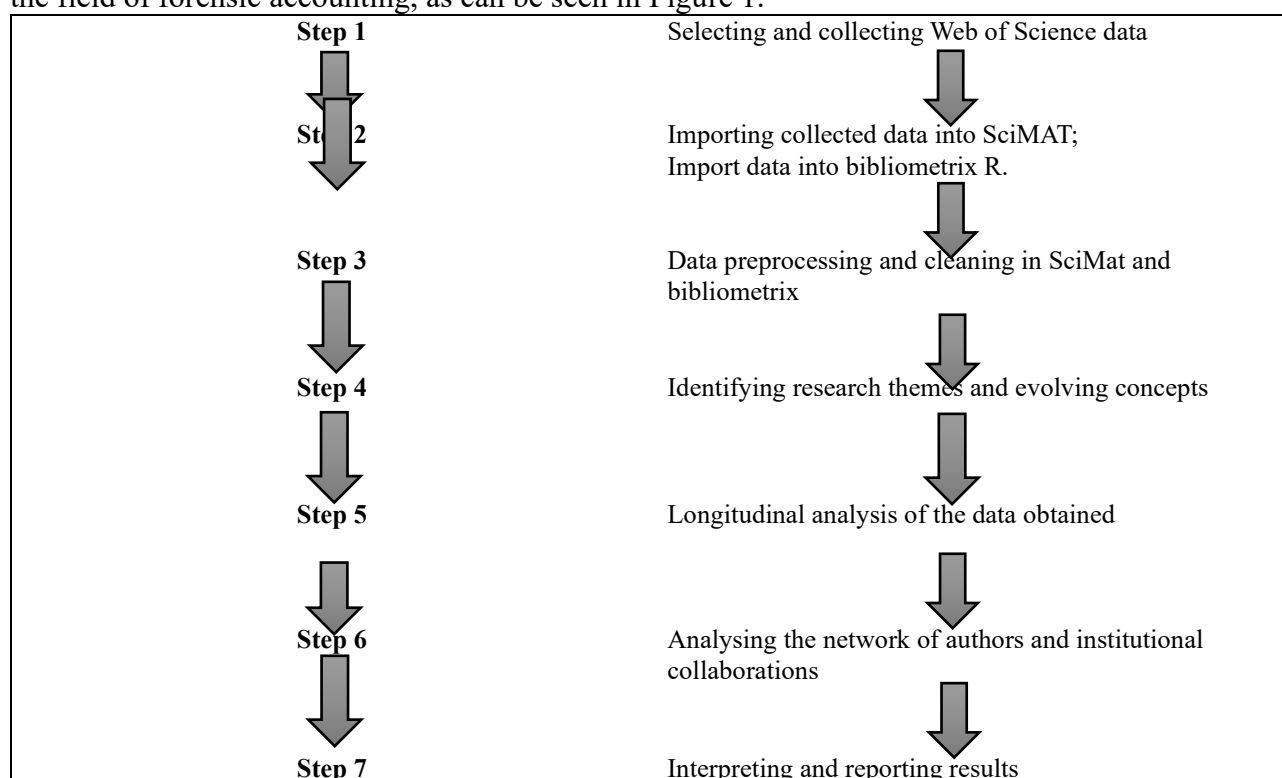


Figure 1. Research methodology

Source: author's own processing

As we can see, the first step is to select and collect data from the Web of Science. We used the Web of Science database because it is one of the main databases in academic research (Zhu et al., 2020), and the quality of the indexing of articles is high. The selection criteria can be seen in Table 2.

Table 2. Criteria for selecting scientific papers from the Web of Science

Keywords used for the search		<i>"Forensic Accounting"</i> <i>"Judicial expertise"</i> <i>"Accounting and Tax Forensics"</i> <i>"Legal Frameworks in Forensic Accounting"</i> <i>"Fiscal Forensics"</i> <i>"Forensic Auditing"</i> <i>"Judicial practice in Forensic Expertise"</i>	
Search date		12.01.2025	
Total results achieved		Forensic Accounting	3620
		Judicial expertise	686
		Accounting and Tax Forensics	30
		Legal Frameworks in Forensic Accounting	47
		Fiscal Forensics	42
		Forensic Auditing	632
		Judicial practice in Forensic Expertise	43
Filter	Categories:	Business, Business Finance, Management, Economics	
	Publication type:	Article, Book chapters, Early Access, Letter	
	Period	2009 - 2025	
Results after filtering		Forensic Accounting	633
		Judicial Expertise	302
		Accounting and Tax Forensics	18
		Legal Frameworks in Forensic Accounting	19
		Fiscal Forensics	8
		Forensic Auditing	265
		Judicial practice in Forensic Expertise	10

Source: Author's own processing

Filtering and collection resulted in 1255 scientific papers that were integrated into a database. Further we used SciMAT as the main programme to structure and clean this database (Gibbin et al., 2023). As structuring and cleaning methods we used the following: standardisation of terms, elimination of redundant keyword variants and identification of unique authors.

SciMAT thus allowed us to identify the main research themes and emerging sub-themes, as well as to observe how they have evolved over time. Using this software we also performed a longitudinal analysis to track the dynamics and changes over time of the concepts analysed. In addition, sciMAT allowed us to calculate the centrality and density of the clusters formed as a result of the bibliometric analysis. The centrality of a theme reflects the degree of its connectivity with other main themes in the bibliometric network (Duan et al., 2020). In our context, the high centrality of a theme indicates its importance in establishing links between accounting expertise, legal issues and tax elements. Density, on the other hand, measures the internal cohesion of a cluster and indicates the degree of internal development of a theme. Thus, a high density value means that the themes within that cluster are well connected to each other, forming a solid research core.

As for the Bibliometrix software, it is an R package specialised in bibliometric analysis (Ab Rashid, 2023) and was used for the demographic analysis of the selected scientific papers in our database. Thus, we investigated numerous aspects such as the geographical distribution of papers, the source of papers, their annual evolution, as well as various aspects related to the demographic side. We also chose to investigate this aspect because it helps us to understand the context and structure of the research as a whole in global forensic accounting and tax expertise.

At the same time, for the analysis carried out, we divided the study periods of the analysed articles into two intervals: 2001 - 2008, 2009 - 2016 and 2017 - 2025. This division primarily makes the longitudinal analysis possible, but it also allows us a more multifaceted, staged perspective on how various concepts and topics of interest in our field of study have evolved. Therefore, in the next part of this paper we will discuss the results obtained and present the dominant themes, emerging sub-

themes, and the evolution of the forensic accounting field as a whole and the relationships between them for each time interval.

4. Discussions and results

In the following we will analyse the thematic clusters formed in the period 2009-2016. sciMAT results can be seen in Figure 1.

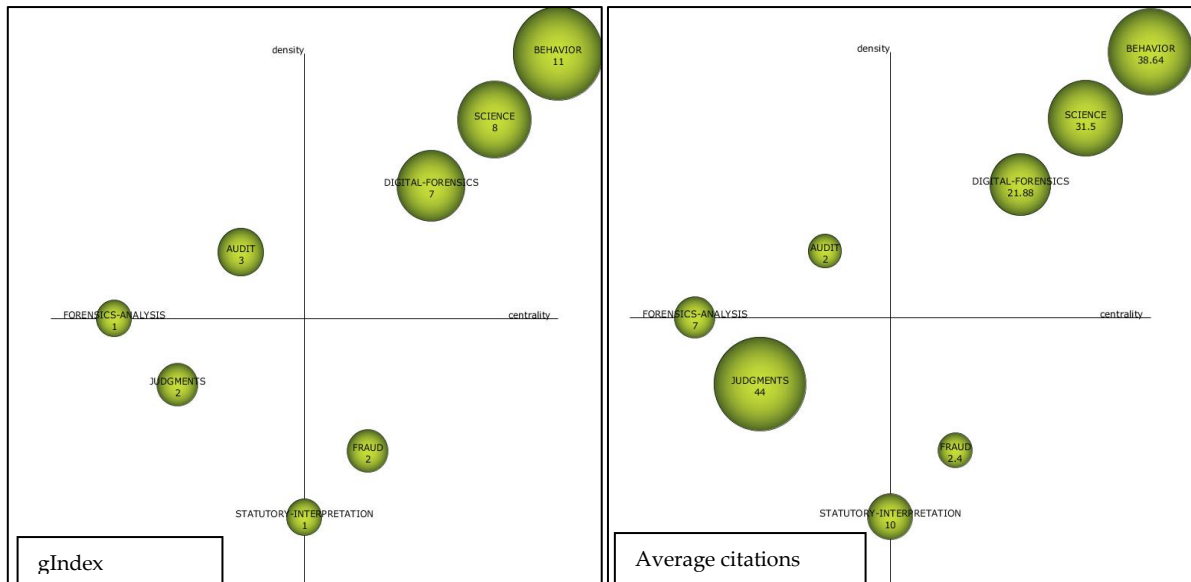


Figure 2. Main research clusters from 2009-2016

Source: SciMAT processing

The following thematic clusters can be observed in Figure 2: '*Behaviour*', '*Science*', '*Digital-Forensics*', '*Fraud*', '*Statutory-Interpretation*', '*Judgements*', '*Forensic-analysis*' and '*Audit*'. The cluster with the highest values in terms of centrality and density is "*Behaviour*", which indicates the researchers' interest in this topic. In other words, during this period there has been a high level of researcher interest in understanding human behaviour in the context of fraud and forensic and tax accounting. Thus, research from 2009-2016 focused more on the influence of psychological and behavioural factors on decisions leading to illicit financial activities. Therefore, thanks to this approach we can consider that fraud investigation has increasingly started to adopt perspectives from the behavioural sciences, evolving towards a multidisciplinary approach (Scheaf et al., 2022). As for the thematic cluster "*Science*", it continues to be of interest for researchers in the period 2009-2016, with a high density and centrality. Therefore, the emphasis in forensic accounting research is on scientific methodologies, which shows that standardisation and the use of evidence-based techniques have continued to be at the forefront of researchers' concerns, with the aim of further strengthening the validity of accounting investigations and enhancing the credibility of results presented in court (Emmanuel et al., 2018). The next for the thematic cluster, namely "*Digital forensics*" observes that it is in a higher position compared to the previous period. This denotes that this theme, digital forensics, has gained momentum, gaining increasing importance in the context of the growing volume of data and electronic transactions in this period. We believe that this development highlights the attempt of researchers to adapt to the new challenges brought by technology and at the same time, the importance of integrating new digital tools in forensic accounting and tax investigations (Odeyemi et al., 2024). The next thematic cluster labelled '*Fraud*' shows moderate centrality and density, therefore, although still a relevant theme in this period, researchers have turned to other sub-themes of fraud investigation, such as forensic and audit analysis. We believe that this may indicate that the interest of researchers has shifted towards methodological details and approaches rather than general

discussions of fraud. Nevertheless, '*Fraud*' remains a central pillar of forensic accounting and tax expertise, around which many other sub-topics gravitate.

The next cluster analysed, i.e. '*Statutory Interpretation*' shows low density and medium centrality, which suggests that statutory and regulatory interpretation continued to be a concern for some authors, but did not remain in the focus during this period, i.e. 2009-2016. The reason for this decline is due to the fact that while forensic accounting expertise continued to be guided by the legal framework, research focused more on more tangible investigative tools and techniques and the behaviour associated with financial fraud, as noted above (Ozili, 2023).

The last cluster analysed '*Judgements*' indicates a reorientation of research from 2009-2016 towards how courts interpret and evaluate the evidence presented by experts. This is relevant in forensic accountancy and tax expertise because the reports produced are usually presented to the courts as evidence, and the way they are understood and utilised by the judiciary certainly has an effect on the outcome of cases. Thus, this cluster, shows the concern of researchers to ensure that the information provided by experts in the field is clear, objective and relevant so that it can be correctly utilised in the judicial decision making process (Denhere, 2022).

Regarding the last period analysed, i.e. 2017-2024, we observe a greater diversification in the field of forensic accounting and tax expertise, as can be seen in Figure 2.

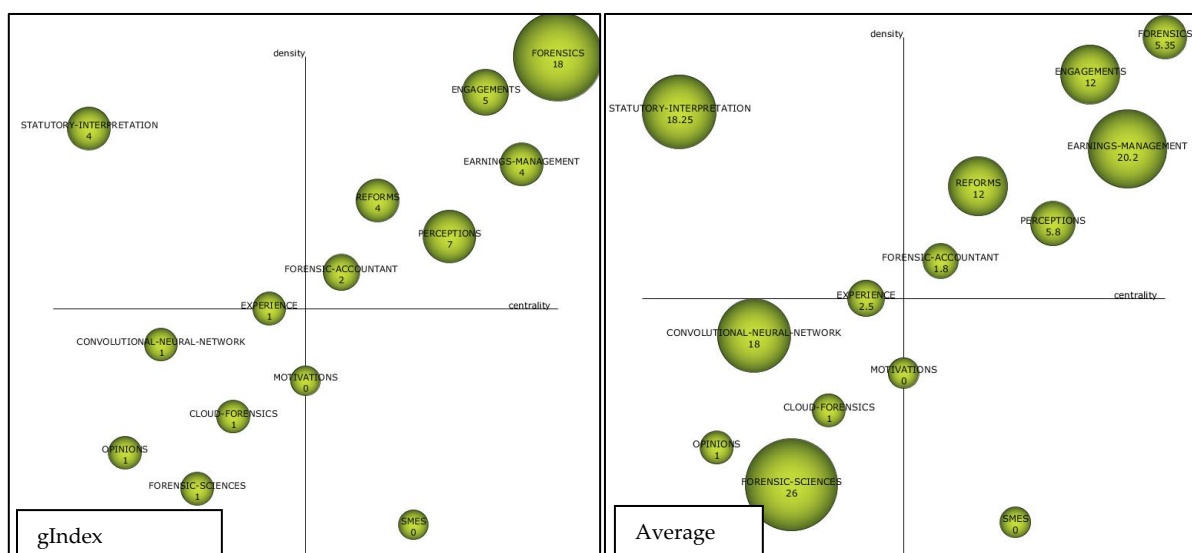


Figure 3. Main research clusters 2017-2025

Source: SciMAT processing

Firstly, we observe that the thematic cluster "*Forensics*" dominates this period as well, with the highest centrality and density. This reflects the increasing complexity in the field and an integrated approach, in which *forensic* expertise is the essential component in the investigation of fraud and illicit economic activities because in the modern context the term *forensics* includes traditional accounting-financial analysis technologies, but also modern ones that rely particularly on new digital technologies. Also, the centrality and high density of this thematic cluster indicates the acceptance and adaptation of the field to cope with new challenges that often come from the digital environment (Mert, 2022). The next thematic cluster with high centrality and density is "*Earnings Management*". It shows the researchers' interest in maintaining financial integrity and transparency, in the context of increasing pressures and demands from management for earnings manipulation and the use of cosmetic accounting practices to cosmeticise reports. Thus, this thematic cluster is concerned with manipulative practices and of course, exploring the tools that experts have at their disposal to identify and correct these practices. Another thematic cluster with a high centrality and density is the one on "*Perceptions*", which indicates that researchers also pay particular attention to the perceptions of the

public and other stakeholders regarding the field of forensic and tax accounting. In this context, this cluster points to the need for a code of ethics and transparent reporting as stakeholder trust in these reports is an extremely important resource for any economic entity, especially in the long run (Bhasin, 2013).

Reflecting on the "*Engagements*" thematic cluster, it considers interactions and engagements in the realisation of expertise. In other words, the quality of expertise is closely linked to collaboration with third parties, and positive collaboration can lead to more positive outcomes. In more sophisticated cases, stakeholder involvement is particularly important. Another thematic cluster of interest is "*Statutory interpretation*", a cluster which has high density and low centrality. We consider this theme relevant because experts need to work within a well-defined legal framework and have a correct understanding of how existing regulations apply. Even if this cluster has a low centrality, the interpretation of legislation is a key element, especially in this period of major changes.

Towards the end of the paper, we made a longitudinal analysis of the evolution of the field, taking into account the three time intervals analysed above. Thus, the results can be seen in Figure 3.

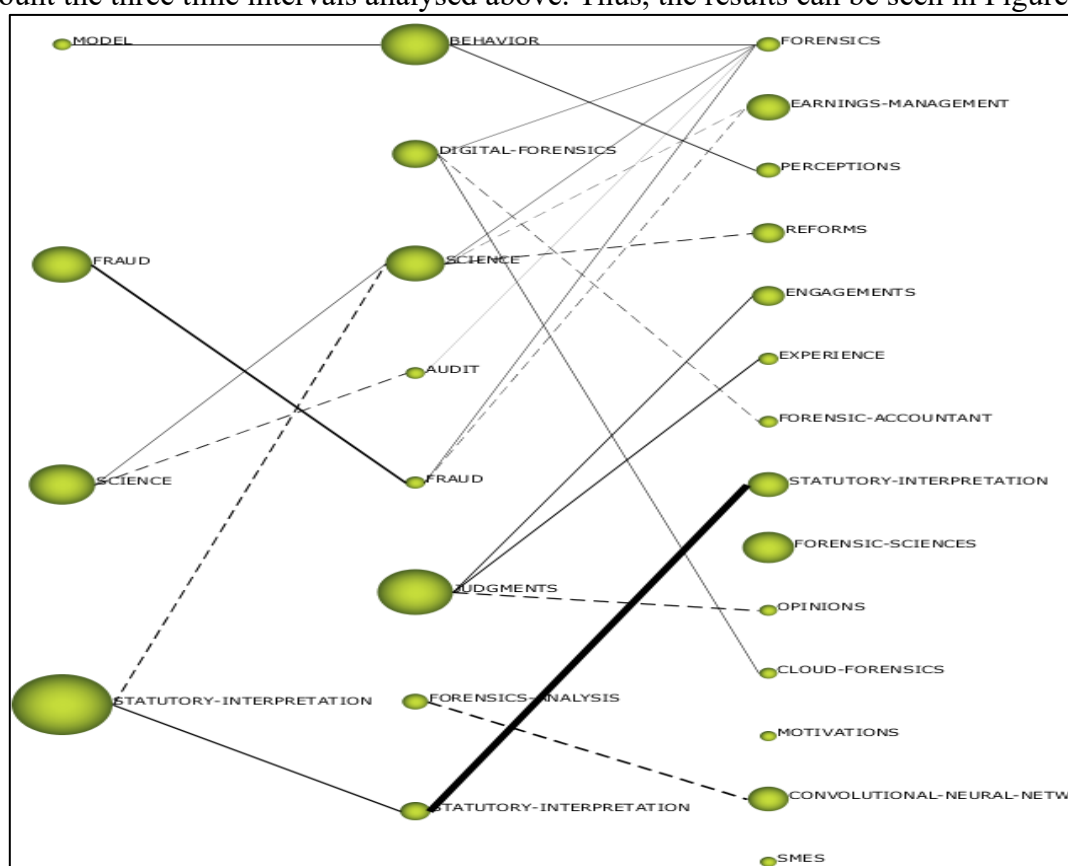


Figure 4. Longitudinal analysis of the evolution of topics in forensic and tax accountancy
 Source: SciMAT processing

In Figure 3, we have also realised a representation of the full evolution of the main forensic accounting themes over three periods, namely 2001 - 2008, 2009 - 2016 and 2017 - 2025. Each line represents a link between themes and shows the continuity and/or transformation of that theme. The solid lines also represent the intensity of those connections.

The first column represents the period between 2001-2008, a few central themes dominate the scientific discourse. Themes such as '*Statutory Interpretation*', '*Fraud*' and '*Science*' indicate the foundation of the field, with researchers focussing on creating a solid foundation to combat the problem of fraud. In this context, research on various methodologies and tools has been highly relevant. Therefore, we can say that this period is dominated by the need to respond to illegitimate activity with a more methodical, rule-based and methodological orientation that reinforces the theoretical framework to support investigations in this area. As we move to the next period analysed,

we also observe a reorientation in the topics addressed by researchers, as well as in their complexity. We are also seeing the emergence of new themes such as '*Digital Forensics*' and '*Behaviour*' in response to new digital challenges and understanding fraudulent behaviour. Furthermore, we are seeing increasing connections between '*Fraud*', '*Science*' and '*Audit*', which is why we can conclude that scientific methods are beginning to be accepted and integrated into the business environment. Finally, this stage marks an opening towards interdisciplinarity in the field analysed. The third period analysed we observe a maturing and even integration of several new technologies in forensic and tax accountancy together with an awareness of the importance of ethics in this field. Also, the relationships between the topics of forensics, accruals and 'earnings management signal a renewed interest in discouraging financial manipulation and in close collaboration between stakeholders such as regulators, auditors and financial organisations.

5. Conclusions

The results obtained in this paper demonstrate the complexity of current issues in the field of forensic and tax accountancy, reflecting the evolution of the field from its early stages to the present day, and reflecting the increasing relevance of the field in the current economic context. The literature review using the sciMAT programme revealed a number of trends and future directions, which underline the adaptation of research and practice to the new challenges posed by technology, globalisation and ever increasing demands. These have been discussed in detail in the previous subchapters. In the period 2001-2008, the focus was on building a theoretical foundation and at the same time defining the methodological frameworks needed to investigate illicit or fraudulent economic issues. The period 2009-2016 has seen a maturation of the field, with researchers' interest broadening towards behavioural and psychological aspects, such as understanding actor behaviour as a key factor in fraud investigation. The current period, 2017-2025, is characterised by a diversification of themes, reflecting issues such as the integration of new digital technologies and methodologies and procedures for their use. In addition, certain themes such as cybersecurity, blockchain and earnings management demonstrate the researchers' interest in adapting forensic and tax accounting expertise to the new requirements of the globalised economy. Therefore, this paper makes important contributions to our understanding of the evolution and structure of forensic and tax accounting expertise. However, there are also some limitations to be mentioned. Firstly, the use of a single database (Web of Science) to collect bibliometric data can be an impediment, as not all papers on this topic are included, providing a restricted view of the field from this point of view. Also, a second limitation of this work concerns the complexity of the terminology used in the field of forensic accounting and tax expertise. Although an attempt has been made to standardise keywords in order to capture the field accurately, there is a risk that some works may not have been included due to differences in terminology and/or limited adaptation to new emerging concepts.

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