

Students' Perception of Forensic Accounting Education: A Case Study of the University of Kelaniya, Sri Lanka

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Abstract

It is interesting to note that six state universities have started to incorporate forensic accounting education into their accounting programs to fulfill the demands of today's competitive industry in Sri Lanka. The University of Kelaniya initiated a specialized forensic accounting degree program in 2017, the first in Sri Lanka. There are four batches of students enrolled in the auditing and forensic accounting degree program at the University of Kelaniya. However, what students think of the forensic accounting degree program has not yet been studied. Therefore, this study aims to explore their perceptions about the forensic accounting degree program. Data was collected from 40 students in the 3rd and 4th year of the forensic accounting degree program at the Department of Accountancy, University of Kelaniya. The analysis is done through a thematic analysis of the semi-structured interviews with 40 students. The study data were analyzed using NVivo software version 14. Findings show that students perceive forensic accounting education as very important for them. This study also found that forensic accounting students developed the required skills and knowledge of forensic accountants through their degrees. However, the author identifies two problems: skills deficiency and the gap between theory and practice in forensic accounting education. The respondents provided suggestions to fix these problems through different means, such as promoting awareness, providing forensic internships for all forensic accounting students, introducing forensic accounting software, implementing forensic accounting standards, and arranging workshops for all students. The findings can be used by different stakeholders (including practitioners, prospective students and educators) to improve forensic accounting education in Sri Lanka.

Keywords: Forensic Accounting Education, Perception, Students, University of Kelaniya