The Role of Forensic Auditing in Corporate Governance and Risk Management

Topan Lilian Napitupulu, Rahima Br Purba

Abstract

This systematic literature review (SLR) examines the role of forensic auditing in enhancing corporate governance and managing fraud risks across organizational frameworks. By synthesizing findings from twelve peer-reviewed journal articles published between 2014 and 2025, the review explores the integration of forensic auditing practices with corporate governance structures and their impact on mitigating financial fraud. The findings indicate that forensic auditing plays a crucial role in strengthening internal control systems, improving fraud detection, and promoting transparency within corporate entities. It not only serves as a tool for detecting fraud but also acts proactively, identifying weaknesses in governance frameworks that may lead to financial misreporting. This review highlights the growing importance of forensic auditing as both a reactive and preventive mechanism, essential for safeguarding financial integrity and fostering corporate accountability. The study also explores how forensic auditing, when combined with technology and governance strategies, enhances decision-making processes, reduces financial risks, and strengthens ethical practices within organizations. The research findings contribute to the understanding of how forensic auditing can be strategically implemented to improve governance and risk management in the increasingly complex global business environment.

Keywords: Forensic Accounting, Corporate Governance, Fraud Risk, Internal Control, Fraud Detection, Auditing.

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Introduction

The growing complexity of financial systems and the increasing sophistication of fraudulent activities in both the public and private sectors necessitate enhanced corporate governance and risk management frameworks. Forensic auditing has emerged as a critical tool in addressing these challenges, offering a means to detect, prevent, and mitigate fraud while also ensuring the integrity of financial reporting. This systematic literature review (SLR) explores the role of forensic auditing in corporate governance and risk management by synthesizing findings from twelve peer-reviewed journal articles published between 2014 and 2025. These studies highlight the importance of forensic auditing as both a reactive and proactive mechanism within corporate structures, focusing on its integration with governance practices and its impact on fraud risk management.

Corporate governance, defined as the system by which companies are directed and controlled, has evolved to become increasingly focused on transparency, accountability, and the ethical management of resources. However, the complexities of modern financial transactions, coupled with the rise in financial crimes, have exposed gaps in traditional governance models, often leaving organizations vulnerable to fraudulent activities. As corporate scandals and financial misreporting continue to erode public trust, there is growing recognition that forensic auditing is an indispensable mechanism for identifying financial discrepancies and ensuring governance compliance [1], [2].

Risk management, particularly the management of fraud risk, has also gained significant attention in the context of global corporate governance reforms. Traditional risk management techniques may fail to detect sophisticated financial crimes, highlighting the need for a more targeted approach. Forensic auditing provides such an approach by employing investigative techniques that extend beyond standard auditing practices, focusing on identifying anomalies, analyzing financial transactions, and uncovering fraudulent activities [3]; [4].

The purpose of this SLR is to comprehensively examine the literature on forensic auditing and its influence on corporate governance and risk management. This review synthesizes research from various countries, including Jordan, South Africa, Nigeria, Greece, Oman, Pakistan, Taiwan, and the UK, offering valuable insights into how forensic auditing contributes to improving governance structures, preventing fraud, and mitigating financial risks [5]; [6]. By doing so, this review aims to provide a thorough understanding of the evolving role of forensic auditing within contemporary organizational governance and risk management frameworks.

Through this synthesis, we seek to address the following research questions:
1. How does forensic auditing enhance the effectiveness of corporate governance structures?
2. What is the role of forensic auditing in fraud risk management and prevention within organizations?
3. How can forensic auditing techniques be integrated with governance mechanisms to improve organizational accountability and transparency?

Literature Review

This section reviews the existing literature on forensic auditing and its role in corporate governance and fraud risk management, based on the 12 selected journal articles. The primary focus of this review is to highlight key findings, methodologies, and themes that emerge from the integration of forensic auditing with governance mechanisms and its impact on risk management frameworks.

2.1   The Role of Forensic Auditing in Corporate Governance

Corporate governance is a framework of rules and practices that ensure companies operate transparently and ethically. The integration of forensic auditing into corporate

governance mechanisms has become essential in ensuring that companies are managed with integrity, responsibility, and accountability. Forensic auditing provides an additional layer of security against financial misreporting, misconduct, and fraud, particularly in environments where traditional auditing may fail to detect complex fraudulent schemes.

Emphasize the importance of forensic auditing in enhancing the overall governance framework. Alzoubi [1], argues that forensic accounting, when embedded within governance structures, improves the identification and resolution of fraud-related issues. Similarly, [2] discuss the synergy between corporate governance and forensic accounting, which is crucial for sustainability in corporate environments. They suggest that the integration of these two areas can significantly enhance corporate transparency and accountability, making organizations more resilient to fraud and financial mismanagement.

Rehman and Hashim [5] find that forensic auditing plays a critical role in reinforcing the corporate governance structures of publicly listed companies in Oman. By applying forensic techniques to financial statements and transactions, auditors can identify irregularities and potential fraudulent activities early in the process, ensuring that proper corrective actions are taken.

2.2 Forensic Auditing in Fraud Risk Management

Fraud risk management is a critical aspect of corporate governance, as it involves identifying, assessing, and mitigating the risks of fraudulent activities that could undermine the integrity of an organization. Traditional risk management techniques, although effective in certain contexts, may fail to address the complexity and variety of financial crimes that businesses face today.

Studies by Mvunabandi & Nomlala [8], [4], and [7] highlight the increasing importance of forensic auditing techniques in fraud risk management. Mvunabandi & Nomlala [7] demonstrate how forensic auditing is employed in South African NGOs to proactively manage fraud risks. Their findings indicate that forensic auditing provides a comprehensive approach to fraud detection, focusing not just on the financial statements but also on behavioral patterns, internal controls, and transaction monitoring.

Akinbowale et al. [4] the role of forensic accounting techniques in the banking sector, arguing that forensic auditors are essential in mitigating fraud risks in financial institutions. Their study reveals that forensic auditing goes beyond traditional audits by using investigative techniques to uncover hidden fraudulent activities. These techniques, they argue, are critical in the banking sector, where the complexity of transactions and financial products makes it easier for fraud to go undetected.

Furthermore, Yang & Lee [7] propose an integrated fraud risk management strategy based on the Balanced Scorecard framework, which incorporates forensic accounting as a central component in strategic decision-making. Their model emphasizes how forensic auditing techniques can be applied to manage fraud risks at a strategic level, aligning risk management processes with the overall goals of the organization.

2.3 Fraud Prevention and Early Detection through Forensic Auditing

Forensic auditing plays a pivotal role in preventing and detecting fraud at both early and late stages. This section examines how forensic auditing contributes to early detection and prevention of fraud within organizations.

Owolabi & Ogunsola [6] and Mvunabandi & Nomlala [8] explore the role of forensic auditing in fraud prevention. Owolabi & Ogunsola [6] focus on Nigerian deposit money banks and show how forensic auditing can detect and prevent fraud before it escalates. They argue that forensic auditors use advanced techniques such as forensic data analysis and electronic surveillance to uncover fraudulent activities at their earliest stages, minimizing potential damage to organizations.

Similarly, Mvunabandi & Nomlala [8] stress the importance of forensic auditing in the prevention of financial statement fraud within NGOs. Their study suggests that applying

forensic techniques to detect misstatements, including misrepresentation of assets or liabilities, can act as an effective deterrent against fraud and help organizations maintain financial integrity.

2.4 The Intersection of Technology, Governance, and Forensic Auditing

The use of technology in forensic auditing has transformed the way auditors conduct investigations, with advancements in data analysis, artificial intelligence, and machine learning enabling more thorough and efficient audits. Hassan et al. [10] explore the intersection of corporate governance, information technology, and forensic auditing, highlighting how technological tools enhance forensic auditors' ability to detect fraud in real-time.

Hassan et al. [10] find that the integration of information technology tools such as data mining software and fraud detection algorithms improves the overall efficiency of forensic auditing processes. By automating the detection of fraudulent patterns, auditors are able to focus on more complex investigative tasks, thus improving the timeliness and accuracy of fraud detection.

2.5 Impact of Forensic Auditing on Corporate Accountability

The final key area explored in the literature is the impact of forensic auditing on corporate accountability. Forensic auditing contributes significantly to fostering a culture of accountability within organizations. It does so by ensuring that financial activities are conducted transparently and ethically, deterring fraud through rigorous investigation processes.

Omoteso & Obalola [9] discuss the role of forensic auditing in ensuring corporate accountability in both public and private sector organizations. Their research suggests that forensic audits help establish an ethical framework for financial reporting and encourage stakeholders to hold management accountable for their actions..

2.6 Systematic Literature Review

The purpose of the Systematic Literature Review (SLR), a method of research synthesis, is to summarize and assess the empirical material pertaining to a particular issue in a clear, methodical, and replicable manner. Because SLR uses stringent data gathering techniques, inclusion and exclusion criteria, and search algorithms, it is not the same as a narrative review.

Avoiding selection bias in literature, improving methodological transparency, and creating an extensive knowledge map are some benefits of SLR (Snyder, 2019). SLR makes it possible to identify best practices from other countries as well as analyze trends and gaps in the taxation environment.

The SLR methodology in this study will make use of the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework, which offers methodical instructions for preparing and presenting review findings, including the phases of eligibility, identification, screening, and final synthesis [13].

Research Methodology

The purpose of this Systematic Literature Review (SLR) is to systematically analyze and synthesize the existing research on AI-based auditing, specifically focusing on its applications, challenges, and impact on the auditing profession. The methodology for this SLR follows the PRISMA guidelines (Preferred Reporting Items for Systematic Reviews and Meta-Analyses), which ensure that the review process is transparent, comprehensive, and replicable. The process includes the identification of relevant studies, screening for inclusion, and conducting a detailed analysis of the selected literature. This section outlines the steps involved in the review methodology, including study selection, data extraction, and synthesis.

Results and Discussion

The primary data sources for this SLR were Google Scholar, Scopus, and other academic databases that index high-quality peer-reviewed journals. We focused on Scopus-

indexed journals (Q1, Q2, Q3, and Q4) to ensure the inclusion of reputable and high-impact studies. The search was conducted for articles published between 2014 and 2025 to capture the most recent research in the field of AI-based auditing.

The process of conducting a systematic literature review (SLR) is composed of several structured and replicable stages designed to ensure transparency, reliability, and validity in literature selection, evaluation, and synthesis. The following outlines the comprehensive stages followed in this review of forensic accounting and corporate governance literature:

1. Identification Stage
   a. Objective: To collect a comprehensive list of potentially relevant studies.
   b. Sources Used: Peer-reviewed databases such as Scopus, Web of Science, SSRN, Emerald Insight, Taylor & Francis, and ScienceDirect.
   c. Search Keywords: "forensic accounting", "corporate governance", "fraud risk", "internal control", "fraud detection", "auditing", combined with Boolean operators (AND, OR).
   d. Total Records Retrieved: N = 85 studies (from 2014 to 2025).
2. Screening Stage
   Inclusion Criteria:
   a. Empirical or conceptual studies published in peer-reviewed journals.
   b. Focus on forensic accounting, corporate governance, or fraud risk management.
   c. Published in English between 2014 and 2025.
   d. Exclusion Criteria:
   e. Articles unrelated to accounting, governance, or fraud.
   f. Non-peer-reviewed papers, conference abstracts, editorials.
   g. Duplicates Removed: n = 20.
   h. Articls Remaining After Screening: n = 65.

The stages of the systematic literature review are comprehensively illustrated in Figure
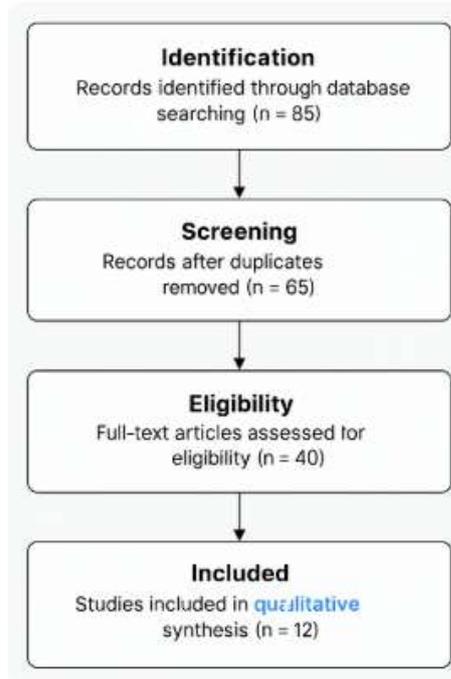
4.1 Research Results and Qualitative Synthesis

The image illustrates a PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) flow diagram, which outlines the systematic process of identifying and selecting relevant studies for a qualitative synthesis. Here's a detailed explanation of each stage:
   1) Identification

A total of 85 records were initially identified through database searching. This stage involves collecting potentially relevant studies using specific keywords and inclusion criteria across databases.

2) Screening

After removing 20 duplicate records, 65 unique records remained. These were then screened based on their titles and abstracts to determine their relevance to the research topic.

3) Eligibility

From the 65 records screened, 25 were excluded due to irrelevance or lack of alignment with the research objectives. The remaining 40 full-text articles were assessed for eligibility through a more detailed evaluation of their content.

4) Included

Out of the 40 full-text articles, 28 were excluded after a thorough eligibility check—likely due to methodological issues or insufficient data. Finally, 12 studies were included in the qualitative synthesis, meaning these were deemed most relevant and of sufficient quality for detailed analysis.

Here is the chart showing the distribution of publication years from the 12 articles included in the systematic literature review (SLR). The graph highlights that the majority of studies were published in 2023 and 2025, indicating a recent surge of research interest in the intersection of forensic accounting and corporate governance.

In addition, the 11 chosen papers underwent a qualitative synthesis, as indicated in Table1.

No	Year	Author	Title	Country & Sample	Purpose
1	2025	Alzoubi, A. B.	Maximizing internal control effectiveness: the synergy between forensic accounting and corporate governance	Jordan; empirical case-based analysis of corporate governance practices and forensic audit applications in listed firms	To explore how the integration of forensic accounting practices with corporate governance mechanisms can enhance the effectiveness of internal controls in organizations.

2	2024	Xanthopoulou, A., Skordoulis, M., Kalantonis, P., & Arsenos, P.	Integrating corporate governance and forensic accounting: A sustainable corporate strategy against fraud	Greece; conceptual framework and literature-based evaluation of fraud prevention practices in corporate settings	To propose a sustainable corporate strategy that integrates forensic accounting and corporate governance to effectively combat corporate fraud.
3	2023	Mvunabandi, J. D., Nomlala, B., & Patrick, H.	The impact of forensic auditing techniques on non-government organisations' fraud risk management in South Africa using a proactive approach	South Africa; empirical study on NGOs applying proactive forensic auditing techniques	To examine how proactive forensic auditing techniques influence the effectiveness of fraud risk management in South African NGOs.
4	2023	Alzoubi, A.	Enhancing internal control effectiveness through the joint role of forensic accounting and corporate governance	Jordan; conceptual paper with case-based insights from listed firms	To analyze how the joint implementation of forensic accounting and corporate governance can strengthen the effectiveness of internal controls.
5	2020	Rehman, A., & Hashim, F.	Impact of fraud risk assessment on good corporate governance: Case of public listed companies in Oman	Oman; survey-based study of publicly listed companies	To investigate the influence of systematic fraud risk assessment on promoting good corporate governance practices in Omani public companies.
6	2021	Owolabi, S. A., & Ogunsola, O. A.	Forensic auditing and fraud detection in the Nigerian deposit money banks	Nigeria; empirical study on selected deposit money banks	To evaluate the role of forensic auditing in detecting and preventing fraud within Nigerian deposit money banks.
7	2020	Yang, C. H., & Lee, K. C.	Developing a strategy map for forensic accounting with fraud risk management: An integrated balanced scorecard-based decision model	Taiwan; conceptual model development using Balanced Scorecard and decision modeling	To design a strategic framework that integrates forensic accounting with fraud risk management using a Balanced Scorecard approach for better decision-making.
8	2022	Mvunabandi, J. D., & Nomlala, B.	The role of forensic auditing techniques in preventing nongovernment organisations' financial statement fraud in South Africa using a proactive approach	South Africa; empirical study on NGOs applying forensic auditing to prevent financial fraud	To assess how proactive forensic auditing techniques contribute to the prevention of financial statement fraud in South African NGOs.
9	2014	Omoteso, K., & Obalola, M.	The role of auditing in the management of corporate fraud	UK and Nigeria; theoretical and conceptual analysis with illustrative corporate cases	To examine the ethical and governance-related functions of auditing in the detection, prevention, and management of corporate fraud.

10	2025	Hassan, S. W. U., Kiran, S., Gul, S., Khatatbeh, I. N., & Zainab, B.	The perception of accountants/auditors on the role of corporate governance and information technology in fraud detection and prevention	Pakistan and Jordan; survey of professional accountants and auditors	To explore practitioners' perspectives on how corporate governance mechanisms and information technology tools contribute to fraud detection and prevention
11	2023	Akinbowale, O. E., Klingelhöfer, H. E., & Zerihun, M. F.	Application of forensic accounting techniques in the South African banking industry for the purpose of fraud risk mitigation	South Africa; empirical study of forensic accounting in major banks	To investigate how forensic accounting techniques are applied in the South African banking sector to mitigate fraud risk and enhance financial integrity.
12	2025	Eneanya, A. O., & Audu, S. I.	Forensic Accounting Techniques and Corporate Governance Practices in Publicly Quoted Companies in Nigeria	Nigeria; empirical study on publicly quoted companies listed on the Nigerian Stock Exchange	To assess the relationship between the application of forensic accounting techniques and the effectiveness of corporate governance practices in Nigerian public companies.

4.2 Summary of the Impact

Here is the table with a summary of the impact of independent variables (IV) on dependent variables (DV).

No	Dependent Variable Group	Dependent Variable (DV)	Independent Variables (IV)	Summary of Impact
1	Internal Control Effectiveness	Effectiveness of Internal Control	Forensic Accounting, Corporate Governance	The synergy between forensic accounting and corporate governance improves internal control mechanisms and risk detection.
2	Fraud Risk Management	Corporate Fraud Mitigation	Forensic Accounting, Corporate Governance	Integration of forensic accounting and governance strategies provides a sustainable approach to prevent fraud.
3	Fraud Risk Management	Fraud Risk Management in NGOs	Proactive Forensic Auditing Techniques	Proactive techniques enhance early fraud detection and strengthen fraud response among NGOs.
4	Internal Control Effectiveness	Effectiveness of Internal Control	Joint Forensic Accounting and Corporate Governance	Collaborative application increases internal control resilience and transparency.
5	Corporate Governance	Quality of Corporate Governance	Fraud Risk Assessment	Systematic fraud risk assessment positively influences governance practices and accountability.
6	Fraud Detection	Fraud Detection Capability	Forensic Auditing	Forensic auditing significantly enhances the detection of fraudulent activities in banking institutions.
7	Fraud Risk Management	Strategic Fraud Risk Control	Balanced Scorecard, Forensic Accounting	Balanced Scorecard-based forensic strategies improve strategic alignment in fraud prevention efforts.
8	Financial Statement Integrity	Prevention of Financial Statement Fraud	Proactive Forensic Auditing	Strengthens financial reporting accuracy and reduces fraudulent misstatements in NGOs.

9	Corporate Fraud Management	Management of Corporate Fraud	Auditing Functions	Auditing plays a crucial role in identifying and mitigating fraud across corporate environments.
10	Fraud Detection and Prevention	Fraud Detection & Prevention	Corporate Governance, Information Technology	Combined use of IT tools and governance practices significantly improves fraud identification and control.
11	Fraud Risk Mitigation	Fraud Risk in Banking Sector	Forensic Accounting Techniques	Practical application in banking improves detection and mitigation of fraud-related risks.
12	Corporate Governance	Corporate Governance Practices	Forensic Accounting Techniques	Use of forensic methods reinforces governance practices and reduces financial misconduct in public companies.

This literature synthesis identifies and integrates findings from twelve peer-reviewed journal articles that explore the interaction between forensic accounting, corporate governance, and various organizational outcomes such as internal control effectiveness, fraud risk management, and corporate reporting quality. The analysis is grouped into three main dependent variable themes: Internal Control Effectiveness, Fraud Risk Management, and Corporate Governance Quality.

1. Internal Control Effectiveness

   The studies by Alzoubi [1] and Xanthopoulou et al. [1] consistently demonstrate that the integration of forensic accounting practices with corporate governance mechanisms leads to a substantial improvement in the effectiveness of internal controls. Forensic accounting is not merely a reactive investigative tool but functions as a proactive early warning system for identifying procedural weaknesses and mitigating internal fraud risks.

   a) Alzoubi [1] shows that embedding forensic audit functions within governance structures significantly strengthens accountability, particularly in publicly listed companies.

   b) Alzoubi [1] further supports this notion by conceptualizing how this joint integration enhances transparency and reinforces organizational control environments.

   c) Xanthopoulou et al. [2] contribute a sustainability-focused strategy, positioning forensic accounting as a core element of adaptive corporate oversight.

   Collectively, these studies highlight that aligning forensic accounting with governance frameworks creates more resilient internal control systems capable of detecting and mitigating financial irregularities.

2. Fraud Risk Management

   A substantial portion of the reviewed literature, Mvunabandi & Nomlala [3], Owolabi & Ogunsola [6], Yang & Lee [7], and Akinbowale et al. [4], focuses on the strategic role of forensic auditing techniques in fraud risk management, especially in NGOs and the banking sector.

   a) Mvunabandi et al. [3], confirm that proactive forensic auditing improves early detection and response to fraud risks in non-governmental organizations in South Africa.

   b) Mvunabandi & Nomlala [8] emphasize the ability of forensic techniques to enhance the reliability of financial reporting and safeguard NGOs from misstatement fraud.

   c) Yang & Lee [7] develop a decision model using the Balanced Scorecard framework that aligns forensic accounting practices with strategic fraud risk control.

    d) Akinbowale et al. [13] provide empirical evidence that forensic accounting techniques in South African banks effectively mitigate fraud exposure and support financial integrity.

These findings collectively reinforce the notion that forensic auditing serves not only as a deterrent but also as a risk management tool that fosters fraud-resilient organizational cultures.

3. Corporate Governance Quality

Studies by Rehman & Hashim [5], Hassan et al. [10], and Eneanya & Audu [12] underscore the influence of forensic accounting, fraud risk assessment, and information technology on enhancing corporate governance quality.

    a) Rehman & Hashim [5] highlight how structured fraud risk assessment contributes to improved transparency and oversight in Omani public companies.

    b) Hassan et al. [10] explore practitioners' perceptions in Pakistan and Jordan, revealing that the integration of information technology with governance policies improves fraud detection and prevention.

    c) Eneanya & Audu [12] demonstrate that forensic accounting techniques reinforce governance effectiveness and reduce financial misconduct in publicly traded Nigerian companies.

Together, these studies suggest that forensic accounting plays a transformative role in institutional governance by strengthening oversight capabilities, reinforcing ethical compliance, and supporting transparency.

Conclusion

    Across the reviewed literature, forensic accounting emerges as a multidimensional mechanism that:

    a. enhances internal control effectiveness through anomaly detection and procedural reinforcement,

    b. strengthens fraud risk management through strategic and proactive auditing techniques,

    c. and improves corporate governance by institutionalizing transparency, accountability, and risk-informed decision-making.

    Furthermore, the convergence of forensic accounting, information technology, and governance frameworks is identified as a critical driver for building adaptive, fraud-resilient institutions in various sectors, including finance, civil society, and publicly listed corporations.

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