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# Bridging the Gap: Integrating Forensic Accounting Skillsets for Enhanced Audit Quality in the Post-Pandemic Era

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**Abstract**

*In response to recent high-profile accounting scandals, the auditing sector is undergoing a critical review of practices. Despite regulatory changes and technological advancements, doubts persist about auditors' effectiveness in identifying financial statement fraud. This article advocates for a paradigm shift in auditors' skillsets, especially amid challenges posed by remote and hybrid work scenarios.*

**Keywords:** *Financial Statement Fraud; Forensic Accounting; Audit Quality; Remote Working; Technology-enabled Audits*

**Paper type:** Non-research article

**Received:** September 17, 2023
**Accepted:** December 02, 2023

**Citation:** Abidoye, A., Awolowo, I. F., Chan, D., (2023), "Bridging the Gap: Integrating Forensic Accounting Skillsets for Enhanced Audit Quality in the Post-Pandemic Era", Journal of Forensic Accounting Profession, Vol. 3, No. 2, pp. 63 - 81

**DOI: https://doi.org/10.2478/jfap-2023-0010**

*Proposing the integration of forensic accounting skills into education and training programs, the article highlights competencies such as deductive analysis, critical thinking, and analytical proficiency. Stressing their pivotal role, the article emphasises moving beyond conventional procedures and embracing qualitative brainstorming, particularly in remote work settings. While recognising technology's value, it underscores the vital role of auditors with forensic accounting skills, noting the limitations of technology-only approaches. In addressing credibility challenges and financial statement fraud complexities, the article suggests a holistic approach, seamlessly combining technology and forensic accounting education as a forward-looking solution for the future of audits.*

## 1. Contextual background

Over the last twenty years, there has been a surge in notable accounting scandals, including incidents involving Enron, Toshiba, Parmalat, HIH, 1MDB, Carillion, and Wirecard. These scandals have significantly shaken financial markets and the economic stability of nations. As a consequence, governments have been compelled to reevaluate and enhance their regulation of financial markets, leading to the enactment of legislation addressing governance, corporate disclosures, and audit requirements.

The United States' 2002 Sarbanes-Oxley (SOX) Act stands out as the most well-known among such legislative measures. Predictably, the SOX Act has influenced the conduct of audits and heightened auditors' accountability to mitigate litigation risks (Duguay, Minnis, & Sutherland, 2020; Kim, Dandu, & Iren, 2019). Moreover, research has explored audits, fraud, and concerns related to financial statement reporting from various viewpoints.

For instance, research has examined audit quality indicators to determine the factors impacting the quality of financial statement audits in various jurisdictions (Detzen & Gold, 2021; DeFond & Zhang, 2014; Knechel, Krishnan, Pevzner, Shefchik, & Velury, 2013). Others have investigated auditors' and directors' roles in financial statement fraud (Garrow & Awolowo, 2018; Hoos, Saad, & Lesage, 2018; Marcel & Cowen, 2014; Farber, 2005).

The contributions of academia in these fields have shaped audit quality and the value of audits to the economic well-being of society (Bulau, 2021; Hay & Cordery, 2021). Undoubtedly, the rapid explosion of business and digital social platforms presents a challenge for commensurate agility in conducting financial statement audits in this new era (Müller, 2021; Otia & Bracci, 2022). The shift to digital business challenges auditors but also presents an opportunity for them to adopt technology-enabled tools for enhancing audit quality (Sharma, Sharma, Joshi, & Sharma, 2022).

As (Ruggiero, 2022) puts it, technological advancements create an avenue for fraud because the solution technology offers generates "blind spots where conduct ceases to be precisely linked to the effects it causes" (p. 217). In other words, as more businesses rely on technology, there is an increased risk of fraudulent activities going unnoticed in the virtual realm. A good example of a technology-enabled fraud is the recent collapse of Greensill Capital (Bloomberg, 2021).

Greensill Capital flaunted the use of technology to facilitate short-term loans to businesses to reduce credit terms on actual sales with their buyers (De Paoli & Rocks, 2021). The loans were backed by investors and covered by insurers. However, behind this supply-chain intervention, Greensill used artificial intelligence to predict future sales. With the predicted sales, Greensill obtained loans from investors fraudulently without actual sale transactions. The course of events changed during the pandemic when insurers refused to renew their coverage amid what De Paoli and Rocks (2021) referred to as Greensill Capital's 'fatal crisis of confidence' with German regulators.

It is noteworthy that the external auditors did not detect these technology-enabled fraudulent practices in the company (BBC, 2021). As it is, the auditors gave the company a clean bill of health through unqualified audit reports over the years. Consequently, globalisation, technological advancement, digitalisation, borderless fraud schemes and remote working require a step-change in how audits can continue to protect stakeholders' interests, adding value to the future (Raphael, 2017).

Some progress has been made around corporate governance to protect investors and the financial market (e.g., the latest UK Corporate Governance Code (UK CGC, 2018)). Notwithstanding, the information asymmetry between organisation management and shareholders

(Jensen & Meckling, 1976) remains a principal trust factor in ascertaining the completeness, truthfulness, and balance of financial reports (Rodgers, Guiral, & Gonzalo, 2019; Rezaee & Crumbley, 2007).

This information asymmetry places auditors in a strategic position to mediate the trust gap between shareholders and organisation leaders (Awolowo I. , 2019). Nevertheless, audit quality has remained a concern, with new failed audits coming into the limelight. This undermines the relevance of auditors' professional opinion to investors, creditors, and capital market decisions.

For instance, Germany's Wirecard fraud case shows the lapses in audits conducted by Ernst and Young (EY) over the course of ten years (Storbeck, 2021; Awolowo & Garrow, 2020). Also, the Carillion fraud scandal in the United Kingdom (UK) reveals KPMG's unprofessional performance on audits carried out over nineteen years (Jolly, 2022; Garrow, Awolowo, & Growe, 2019; Izza, 2019; Plimmer, 2018). The profound impact of Carillion's collapse on the UK's public sector has triggered a realisation of the imperative for strategic interventions in corporate governance and audits. This has prompted discussions about regulatory reforms that could potentially revolutionise the audit industry in the UK (Syal, 2020; Coffee, 2019).

Auditors are familiar with their audit processes and practices. As Rezaee and Crumbley (2007 p.46) stated,

> "Many audit failures are not because of a failure to apply necessary audit procedures or because of misapplication of audit procedures. Deficiencies in the performance of audits do not cause the failures – they are caused by errors in interpreting the significance of the underlying issues."

Even with industry experience, audits may devolve into mere formalities, diminishing the auditors' role as impartial trust mediators acting on behalf of organisation owners and potential investors. The crux of failing audits arguably lies not in the auditing process itself but in the auditors' competence to unveil fraudulent practices within an organisation's entire spectrum of information and financial transactions.

The opportunities to commit fraud in organisations are endless. Moreso, the rising connectedness of social and occupational worlds through technological development can enable

fraudulent practices across the geographical divide. Then again, there is the current global direction towards embracing 'work from home' or hybrid or remote work patterns as part of normal business and organisational practices. Hence, the disconnection from a traditional work environment may present an open book to fraud possibilities that may not be fully recognised in the immediate post-pandemic era (De', Pandey, & Pal, 2020).

Traditionally, a work environment tends to present a sense of ethical uprightness in employees which can curtail behavioural excesses that incline towards unprofessional practices. In other words, people tend to conform to professional standards or expectations when they sense the presence of others within a watchful distance (Al Halbusi, Williams, Ramayah, Aldieri, & Vinci, 2021). A possible challenge with the "work from home" or remote work culture may arise from the sense of 'individualism' that tends to set in when workers are isolated from an office community (Hanes, 2013). This can be present in several ways; within an organisation, from employees and management perspective, or with an external party, between the client organisation and its service providers. Taken in the context of client organisations and service providers, remote working poses a challenge to conventional financial statement auditing (Sharma et al., 2022).

This article aims to demonstrate that transitioning from traditional audit methods to technology-enabled audits, incorporating forensic accounting skills, can effectively address information asymmetry, reduce audit failures, and mitigate scandals impacting the capital market. The discussion unfolds in the following sequence: first, an examination of the shift from conventional to technology-enabled audits; next, an exploration of auditing challenges in remote and hybrid work settings. Subsequently, the focus shifts to the necessity for more than technology enablement, leading to a call for the integration of forensic accounting skillsets. The article concludes by summarising key insights and recommendations.

## 2. Shift from conventional auditing to technology-enabled audits

The shift from conventional auditing has been evolving for some time now. This is particularly visible in audits of multinational corporations with global business presence. For such audits, the audit exercise is 'geographically distributed' to cover each location where the multinational company conducts its business operation (Sharma, Sharma, Joshi, & Sharma, 2022; Hanes, 2013). This means that the concept of 'auditing at a "distance" is not necessarily a new

phenomenon arising because of post-pandemic organisational adjustments. Nevertheless, the reality of its prevalence, the implications to audit quality, and the new wave of fraud vulnerabilities in the current dispensation make distant auditing a relevant developing issue (Sharma, Sharma, Joshi, & Sharma, 2022).

Aligned with the expansion of multinational corporations amid the accelerated pace of globalisation and technological advancements in the last two decades, auditors have increasingly turned to technology. This reliance on technology aids auditors in accessing data and conducting interviews and management reviews, integral components of their audit engagements with multinational clients.

While this can be recognised as transformational business improvement practices, the complexities of remote work can heighten the tendency for suboptimal audit performance (Fischer, 2020; Hanes, 2013). Moreover, Fisher (2020) argues that audit practices in a conventional state cannot be deployed 'as is' into a remote audit environment.

Sharma et al. (2022) explored audit seniors' perceptions to understand the pandemic lockdown's challenges and the resort to technology for auditing processes. Their findings reveal that auditors are more inclined to embrace technology enablement for audit processes post-pandemic. Further, they found this acceptance for technology-enabled audits across all categories of audit firms (i.e., the top 4 and others). Sharma et al. (2022) and Fisher (2020) align on the need for modifications and process redesign for technology-enabled audits to uncover fraud successfully as part of auditors' assurance responsibility to shareholders.

### *2.1.Auditing and the challenge of remote and hybrid working*

The mandate of auditors to provide comfort to investors and creditors on an organisation's financial integrity remains unchanged, whether in a conventional or remote auditing arrangement. As part of this mandate, auditors are expected to attest to the absence of material misstatements in an organisation's financial report (Awolowo I. , 2019).

If auditors fail to identify such misstatements, the client organisation is severely exposed to capital market reactions, which may lead to shareholder value erosion or irredeemable corporation collapse (Awolowo I. , 2019). Such were the cases of HIH (Australia), Enron (United

States), Parmalat (Italy), Olympus (Japan), Wirecard (Germany), Tesco, BHS, and Carillion (United Kingdom). Like a conventional audit premise, the concerns of auditors' competency in identifying and subsequently reporting financial statement fraud are prevalent in this new dispensation of remote and hybrid working (Sharma, Sharma, Joshi, & Sharma, 2022).

As earlier established from Rezaee and Crumbley's (2007) explicit definition, audit failures can be attributed to an erroneous judgement call on a client organisation's data and documents on the part of auditors. Hence, for remote audits, the detachment from client's location and source of data can reduce the tendency of auditors to probe or critically evaluate the underlying context of client's financial activities.

On the other hand, Sharma et al. (2022) suggest that technology facilitates audit quality through effective and efficient client interviews and evidence gathering. Notwithstanding, the ease of conducting interviews or gathering information does not imply competency in probing and interpreting financial and non-financial information.

Conceptualising the competency perspective, Hanes (2013) argues that the mechanisms of remote auditing require a carefully considered strategy that outweighs auditors' inclination towards a 'status quo' disposition to the audit process. For this to happen, Hanes (2013) suggests concerted efforts in 'communication and coordination, knowledge sharing, work design and social identity.

While these four concepts have been evaluated from auditors' perspectives in diverse geographical jurisdictions, they remain representative in understanding the key challenges of auditing an organisation in a remote working environment. Nevertheless, without disregarding the viewpoints of Hanes (2013), Rezaee and Crumbley (2007) and Sharma et al. (2022), this paper argues that auditors need forensic accounting education to improve their competency in fraud detection in the new normal.

The discourse on auditors' credibility regarding fraud detection in audits precedes the global pandemic. With the continued spate of high-profile fraud-led corporation collapses, academics have consistently investigated the causes and effects of poor audit quality and its effect on society (Awolowo I. , 2019; Coffee, 2019; Rodgers, Guiral, & Gonzalo, 2019; DeFond & Zhang, 2014). With the upsurge in digitalisation of businesses and the increased shift to remote

working post-pandemic (De', Pandey, & Pal, 2020), the sufficiency of auditors' training to detect financial statement fraud remains relevant to achieving high-quality audits.

This explains the need for more than technology to improve auditors' credibility in fraud detection. Consequently, we argue that equipped with appropriate forensic accounting skillsets, auditors will be better positioned to probe the underlying context of client financial transactions and make accurate judgement calls on client management information.

### *2.2. The need for more than technology enablement*

Several recent studies have investigated the use of technology-enabled methods, such as artificial intelligence, data analytics, and machine learning, to detect financial statement fraud. For instance, Goh, Lee, Pan, and Seow (2021) examined the application of cluster analysis implemented on Tableau software to detect irregular patterns in large and complex data. The authors recognised that discovering irregular patterns or transactions does not automatically indicate fraudulent practices. Consistent with Rezaee's (2007) assertion, the authors suggest the need for further critical evaluation of the details to reveal the underlying context of the transaction before concluding the legitimacy of fraud.

The use of data analytics in audits appears to improve efficiency, reducing cost and time for auditors and their clients. In synthesising existing literature on data analytics in audits, Li (2022) discussed auditors' mindsets and the potential challenges of technology-enabled techniques to audit practice. The author asserts that analysing textual information (for instance, email messages) from client organisations can be challenging for auditors because of the multiplicity of interpretations.

Hence, by not having the skills to decipher possible context from the textual information, auditors can restrict the use of data analytics to just numeric data analysis (financial entries). As a result, they miss the opportunity to gain a wider range of insight into the underlying drivers of client management activities. Ultimately, utilising data analytics in such cases cannot be said to have been optimally deployed to detect fraudulent practices.

Also, Craja, Kim, and Lessmann (2020) also studied the use of an advanced textual analysis system (a deep learning model) to extract textual information that predicts underlying fraudulent

content and context in management communication. The authors established that textual analytical techniques could increase the detection of red flags or fraudulent tendencies in management information at various levels of impact. While these are laudable developments, formulating the programming rules and algorithms to facilitate the accurate detection of abnormalities requires the specialised competency of forensic experts (Hedley & Girgenti, 2021).

In essence, technology-enabled models and techniques are not autonomous to successfully uncover, probe and critically evaluate numerical and textual information irregularities. Auditors need to have the capacity to " think more broadly and incorporate information from a variety of sources … to improve audit quality…" (Griffith, Hammersley, Kadous, & Young, 2015). This means that, for technology to be effective, auditors must possess forensic accounting skillsets to be able to interpret, analyse and establish an accurate basis for their professional opinion.

## 3. A call for forensic accounting skillsets

Forensic accounting is a multi-disciplinary field of study, with distinct skill sets culled from its background disciplines of accounting, criminology, auditing, finance, psychology and information technology. By virtue of its connection with law enforcement and duty towards the court in its expert witness services, forensic accountants possess a differentiating competency in investigative and analytical skillsets (Awolowo I. , 2019; DiGabriele, 2009). This means that forensic accounting training specialises in identifying, analysing, interviewing, interpreting, connecting and cožnfirming evidence of fraudulent practices. Consequently, forensic accounting skillsets are strategic to detecting and reporting fraud both in a conventional audit environment and for the post-pandemic remote working dispensation.

Over the last two decades, the report to the Nations published by The Association of Certified Fraud Examiners (ACFE) has reported that external auditors rarely discover fraud in financial reports (ACFE, 2020). In fact, of the 2504 fraud cases ACFE (2020) examined, external auditors are reported to have detected fraud in only 4%. Therefore, it is unsurprising that auditors' credibility continues to be questioned over the continued spate of audit failures in the UK. Thus, for audits to flourish in the new dispensation of remote and hybrid work arrangements, the auditing profession must rise to the challenge of restoring their credibility. Therefore, training auditors in fraud detection skills becomes a significant milestone in changing the narratives on auditors'

competency and restoring investors' confidence in the financial reporting process (Awolowo I. , 2019).

Kramer, Seda and Bobashev (2017) surveyed academics and forensic accounting practitioners in the US to determine recent opinions on forensic accounting education. The respondents were aligned in favour of incorporating forensic accounting modules in the accounting programme. This appears to attest to the realisation of a gap in auditors' education in fraud detection skillsets. Supporting this stance, one of the respondents expressed that forensic accounting should be "a necessary part of every auditor's education …" (p. 254). Also, a respondent commented that "it is … important to increase awareness … strengthen … forensic accounting knowledge of students entering the field of accounting, and … should be mandatory.." (p. 256). Another expressed that "forensic accounting will add value to the quality of auditing" (p. 261).

In another US-based study, Plumlee, Rixom and Rosman (2015) tested the effect of training auditors in creative and analytical thinking skills on their performance in reasoning when faced with abnormalities. Their study revealed that auditors exposed to creative and analytical thinking processes have better problem-solving capabilities. This makes auditors more thorough in sifting through possible explanations to get to the facts of an enquiry. Furthermore, Plumlee et al. (2015) argue that training auditors in these cognitive thinking skills increases their reasoning capacity, ultimately enhancing their effectiveness in brainstorming sessions. In other words, having the right skillsets to engage in a qualitative brainstorming session is important to fraud risk evaluation in audits.

Rose et al. (2020) further reinforce the need for auditors to have the right skillsets to detect fraud. In an experiment involving senior auditors, the authors investigated the likelihood of auditors deferring to client management's explanations when asked to generate plausible scenarios for assessing fraud risk. Their study revealed that auditors find generating multiple plausible reasoning challenging when brainstorming. This means auditors tend to accept client management explanations for anomalies rather than objectively exploring other possibilities. This is not surprising in that traditional audit education and training are limited in their capacity to develop cognitive thinking skills (Plumlee et al., 2015). Consequently, the implications of a narrow scope

of plausible reasoning in fraud risk assessments, leading to auditors' unquestioning acceptance of management information, can be seen in retrospect when audits fail.

The findings of Kramer et al. (2017), Plumlee et al. (2015), and Rose et al. (2020) are consistent with earlier studies into the value of forensic accounting skillsets to financial statement audits. For instance, Carpenter, Durtschi and Gaynor (2011) conducted a longitudinal study of Master's level students in the US who attended a forensic accounting module as part of a series of auditing courses. The study included a control group of students who had completed the same auditing courses but not the forensic module. The authors found that students with forensic accounting training exhibited a higher fraud sensitivity upon completion of the forensic accounting training. In addition, these students retained the ability to make fraud judgment calls several months after completing the course. In effect, Carpenter et al. (2011) argue that the value of forensic accounting skillsets to auditing education is sustainable for fraud detection.

Also, Brazel, Carpenter and Jenkins (2010) tested the effect of the quality of auditors' brainstorming on their judgements on fraud considerations. The results suggest that when auditors explore a wider scope of explanations, their reasoning in consideration of fraud is enhanced. In effect, auditors can approach the audit with more suspicion. Conversely, diminished auditing rigour may ensue when brainstorming quality is low. The outcome of Brazel et al. (2010) can be linked to the value of the right skillsets to achieve a high-quality brainstorming session which appears to be established by Plumlee et al. (2015).

Overall, the studies summarised in this section reveal several distinctive skills inherent in forensic accounting training and can improve auditors' competency in fraud detection. Interestingly, DiGabriele (2009), from a survey of academics and forensic practitioners, articulated several distinctive skills that separate forensic accounting from conventional accounting and auditing education.

Significantly, the creative and analytical cognitive skills examined in Plumlee et al.'s (2015) study can be linked to DiGabriele's (2009) categorisation of deductive and analytical proficiency. As already established in this paper, these skills can extend the reasoning capacity of auditors such that they can think outside the box, looking beyond numbers and texts to unravel the underlying context of a client's financial activities.

In addition, having deductive and analytical proficiency can have the complementary effect of developing auditors' evaluative and problem-solving mindset. These skills can enhance auditors' capacity to probe information, identify unusual trends and patterns and separate facts from opinions. Brazel et al. (2010) and Carpenter et al. (2011) portrayed these skills in their study findings. In a remote working dispensation, critical thinking and problem-solving skills become even more significant to auditors assessing the completeness and truthfulness of client information. With this, auditors may be better tuned to bridge the physical and potential psychological detachment that may result in a complacent approach to the audit process (Hanes, 2013).

Another fundamental skill identified by DiGabriele (2009) is 'investigative flexibility'. Forensic accountants are able to follow the trail in an investigation with an open mind. This means that they can adjust their inquiring process, paying attention to details, to achieve the highest level of thoroughness. On the contrary, auditors are inclined to abide by guidelines and standard practices defined by the Generally Accepted Accounting Standards (GAAS).

However, with investigative flexibility, auditors stand to complement their knowledge of the standard procedures with due attentiveness that goes beyond the motion of a checklist process. The complexity of remote auditing demands a higher degree of alertness in the audit approach (Fischer, 2020). Hence, auditors should have the bandwidth to follow through on any seemingly inconsistent transaction or information. Moreover, this can only be possible with adequate skill sets similar to those used in forensic accounting.

So far, a few key forensic accounting skill sets have been discussed. Nevertheless, Table 1 below summarises a concise view of some of the most frequently discussed skills.

Table 1: Outline of key distinguishing forensic accounting skills to improve auditors' competency in fraud detection

| DiGabriele (2009) | Davis, Ogilby, and Farrell (2010) | Bhasin (2016) |
|---|---|---|
| Deductive analysis | Oral and written communication | Oral and written communication |
| Critical thinking | Simplify information | Investigative intuitiveness |
| Unstructured problem-solving | Critical/strategic thinking | Organise unstructured situations |
| Investigative flexibility | Investigative intuition | & information-analytical |
| Analytical proficiency | Analytical and interpretive | Legal knowledge |
| Oral and written communication | capability | Critical/strategic thinking |
| skills | Interviewing | |
| Legal knowledge | Relevant legal knowledge - rules | |
| Composure | of evidence and civil procedures | |

Sources: Authors textual analysis

In summary, audits play a crucial role in the stability of the financial markets. Before the global pandemic, there were growing concerns about auditors' competency to detect and report financial statement fraud. These concerns are even more critical in the post-pandemic era due to the wider acceptance of digitalisation and a technology-centric approach to work. With more organisations embracing remote and hybrid working cultures, the changing landscape of work practices calls for reevaluating auditors' conventional auditing process. Technology has played a vital role in auditing multinational corporations with associated companies and branches in various countries and continents. With technology, auditors gain access to client data and interviews and can exchange real-time communication without a physical presence at the client's office. Regardless, the quality of audits has remained a subject of debate owing to the failures in audits which are exposed as a result of corporation fraud scandals.

This paper has, therefore, contributed to the limited literature on the important role forensic accounting skill sets can play in enhancing audit quality and hence, reducing financial statement fraud. This has become even more necessary in a post-pandemic environment because of the crucial role audit plays in the financial reporting process and its mediating role in an agency relationship.

## 4. Conclusions and Recommendations

The recent surge in high-profile accounting scandals has prompted a reevaluation of audit practices, particularly in the evolving global business landscape. Despite regulatory reforms and advancements in technology-enabled audit methods, concerns persist regarding auditors' ability to detect and report financial statement fraud effectively. The traditional audit approach and the challenges posed by remote and hybrid working environments call for a paradigm shift in auditors' skillsets.

This article advocates for incorporating forensic accounting skillsets into auditors' education and training programs as a crucial step toward enhancing audit quality and reducing the incidence of financial statement fraud. The multifaceted nature of forensic accounting, encompassing disciplines such as accounting, criminology, auditing, finance, psychology, and information technology, equips auditors with diverse skills essential for investigative and analytical purposes.

Notably, the studies discussed in this article underscore the value of deductive analysis, critical thinking, unstructured problem-solving, investigative flexibility, analytical proficiency, oral and written communication, legal knowledge, composure, and strategic thinking in bolstering auditors' competency. The need for auditors to go beyond conventional procedures and engage in qualitative brainstorming sessions is emphasised, especially in the face of remote working challenges.

While technology-enabled methods such as artificial intelligence, data analytics, and machine learning are valuable tools, their effectiveness relies on auditors possessing the necessary forensic accounting skillsets to interpret, analyse, and establish accurate bases for professional opinions. The shortcomings of technology-only approaches, as highlighted in various studies, emphasise the complementary role of human expertise in the audit process.

In the post-pandemic era, where digitalisation and remote work are prevalent, the importance of auditors equipped with forensic accounting skillsets cannot be overstated. These skillsets empower auditors to navigate the complexities of the modern business landscape, bridge information asymmetries, and restore stakeholder trust. As the auditing profession seeks to regain credibility and address the challenges of financial statement fraud, a holistic approach that integrates technology and forensic accounting education emerges as a compelling solution for the future of audits.

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**Sažetak**

*Kao odgovor na nedavne računovodstvene skandale visokog profila, sektor revizije je podvrgnut kritičkom pregledu praksi. Uprkos regulatornim promjenama i tehnološkom napretku, i dalje postoje sumnje u efikasnost revizora u identifikaciji prevare u finansijskim izvještajima. Ovaj članak se zalaže za promjenu paradigme u vještinama revizora, posebno usred izazova koje postavljaju scenariji rada na daljinu i hibridni rad. Predlažući integraciju vještina forenzičnog računovodstva u programe obrazovanja i obuke, članak ističe kompetencije kao što su deduktivna analiza, kritičko mišljenje i analitička vještina. Naglašavajući njihovu ključnu ulogu, članak naglašava prevazilaženje konvencionalnih procedura i prihvatanje kvalitativnog brainstorming-a, posebno u radnim okruženjima na daljinu. Prepoznajući vrijednost tehnologije, naglašava vitalnu ulogu revizora sa forenzičnim računovodstvenim vještinama, uz uočavanje ograničenja pristupa isključivo zasnovanog na tehnologiji. U rješavanju izazova kredibiliteta i složenosti prevare u finansijskim izvještajima, članak predlaže holistički pristup, neprimjetno kombinirajući tehnologiju i obrazovanje iz oblasti forenzičnog računovodstva kao napredno rješenje koje gleda u budućnost revizije.*

**Ključne riječi:** *prevara u finansijskim izvještajima, forenzično računovodstvo, kvalitet revizije, rad na daljinu, tehnološki potpomognute revizije.*