



Vidhyayana - ISSN 2454-8596

An International Multidisciplinary Peer-Reviewed E-Journal

www.vidhyayanaejournal.org

Indexed in: Crossref, ROAD & Google Scholar

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Fostering Financial Integrity: Assessing the Landscape of Forensic Accounting Education in Indian Educational Institutes

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Abstract

This study evaluates the landscape of forensic accounting education in Indian universities, analysing the availability and effectiveness of current programs amidst a backdrop of escalating financial frauds. Through a meticulous examination of curriculum offerings and a comparative analysis with international standards, the research highlights critical gaps in the existing educational framework. Findings reveal a dearth of specialized programs and a reliance on traditional methodologies, underscoring the need for comprehensive curriculum reforms. The study proposes a multifaceted approach to address these deficiencies, emphasizing expansion of program offerings, incorporation of advanced techniques, and fostering industry-academia collaborations. By implementing these recommendations, India can cultivate a proficient cadre of forensic accountants equipped to combat financial misconduct and uphold the integrity of the financial system.



Key Words: Forensic accounting education, Indian universities, Curriculum, Forensic skills, Financial Integrity

1. Introduction

In recent years, the Indian economy has experienced significant advancements driven by technological innovations and entrepreneurial endeavours. Within the dynamic economic landscape of India, the foundation of a prosperous and resilient economy lies in financial integrity. Nevertheless, amidst these accomplishments, the spectre of financial wrongdoing looms, posing a threat to the trust and reliability of financial frameworks. From corporate fraud to embezzlement and money laundering, the spectrum of financial crimes confronting India is diverse and complex. Various reputable organizations have published reports shedding light on the true extent of fraudulent activities. According to the Fraudometer report of 2022 by the Federation of Indian Chambers of Commerce and industry, Indian enterprises are suffering an average annual revenue loss of 5% due to fraudulent practices. Similarly, the report to Nations on Occupational Fraud, 2022 of ACFE (Association of Certified Fraud Examiners) revealed a median loss of \$4,27,000 per fraud case. These reports emphasize the urgent necessity for robust mechanisms capable of combating financial misconduct and preserving the sanctity of financial systems.

In light of these challenges, the role of forensic accounting emerges as paramount. Forensic accounting, a specialized branch of accounting dedicated to uncovering financial fraud and misconduct, has gained increasing attention as a crucial tool in the fight against financial crime. (Agarwal, 2021; Bhavani et al., 2016; Jain & Lamba, 2020) have corroborated this assertion, highlighting the effectiveness of forensic accounting in safeguarding financial integrity.

Despite the increasing demand for expertise in forensic accounting, a notable disparity exists between the availability of qualified professionals and the market demand. This discrepancy can be attributed to several factors. (Seda & Kramer, 2014) Firstly, forensic accounting is a relatively novel and developing field, and educational institutions have yet to fully integrate it into their curricula. (Kreuter, 2019) Secondly, a dearth of awareness regarding career prospects in forensic accounting may discourage potential candidates from pursuing specialization in this



area. (Nicolae & Diana, 2017) Thirdly, the dynamic nature of financial crimes necessitates a continual enhancement of skills and methodologies among practitioners. Fourthly, conventional accounting education often inadequately equips students to navigate the intricacies of forensic accounting. (Gunathilake & Ajward, 2017) Lastly, the absence of standardized training programs and collaborations between industry and academia further impedes efforts to address this disparity.

(Bhavani et al., 2016) Addressing this disparity requires a concerted endeavour to cultivate the requisite skills and proficiencies essential for identifying, investigating, and mitigating financial frauds. Fostering expertise in forensic accounting represents a proactive stance toward risk management, allowing organizations to bolster their defences against potential threats to financial integrity. Education emerges as a pivotal avenue for nurturing these crucial competencies. By incorporating principles and methodologies of forensic accounting into accounting curricula, universities can furnish students with the necessary tools and insights to navigate the intricacies of detecting and addressing financial fraud. By aligning educational objectives with the imperatives of financial probity, universities can empower students to serve as vigilant custodians of financial integrity.

Against this backdrop, this study embarks upon an assessment of the landscape of forensic accounting education within Indian universities. Through an analysis of the accessibility, framework, and effectiveness of current programs, this research aims to pinpoint areas for improving curriculum design, teaching methods, and collaborations with industry. Through an examination of the present situation, this study aims to offer insights and suggestions that can guide policy formulation, curriculum enhancement endeavours, and educational projects directed towards nurturing a proficient cohort of forensic accountants' adept at upholding financial integrity and addressing financial malfeasance both domestically and internationally.



2. Review of Literature:

(Alzahrane, 2024) The researcher conducted an exploratory study in Saudi Arabia to assess forensic accounting education and necessary competencies. Based on 58 practitioners and 30 academic responses, both groups highlighted reliance on classroom and internet sources for forensic accounting information. Most institutions in Saudi Arabia were found to lack specific forensic accounting courses, despite its importance in enhancing financial reporting credibility in legal contexts. (Bhavani et al., 2016) assessed the current state of forensic accounting education at graduate and postgraduate levels in UAE universities, emphasizing its importance amidst increasing corporate scandals globally. It outlined the limited availability of such courses and evaluates their alignment with the recommendations set forth by the National Institute of Justice (NIJ) in the USA. The researcher underscored the necessity for UAE universities to enhance and expand their forensic accounting offerings to meet rising demand and international standards. (Bhasin, 2013) Accounting frauds are pervasive, affecting organizations globally regardless of size or industry, as seen in cases like Enron and Madoff. With criminals exploiting technology, demand for forensic accountants with specialized skills has risen. A study in India's National Capital Region during 2011-12 examined differences in perceived skills among accounting practitioners, academics, and users of forensic accounting services. Findings suggest a need for comprehensive training programs to meet employer expectations, particularly as Indian universities contemplate integrating forensic accounting courses into their curricula.

3. Research Methodology:

3.1 Objectives:

The primary objective of this study is to comprehensively assess the landscape of forensic accounting education in Indian education institutes. Specifically, it aimed to understand the current status and trends in forensic accounting education, as well as to anticipate the future demand for forensic accountants in India.



3.2 Data Collection:

Data for this study was collected solely from secondary sources, specifically from the websites of 1074 University Grants Commission (UGC) approved universities and from the website of prime professional institutes of India. Information pertaining to courses, specialization and syllabuses related to forensic accounting programs was gathered from these websites.

Table 1: Total No. of Universities in the Country as on 25.01.2023

Universities	Total No.
State Universities	460
Deemed to be Universities	128
Central Universities	56
Private Universities	430
Total	1074

Source: <https://www.ugc.gov.in/oldpdf/Consolidated%20list%20of%20All%20Universities.pdf>

3.3 Research Design:

This study adopted a descriptive research design, utilizing data collected from the websites of UGC-approved universities and prime professional educational institutes. Qualitative analysis, thematic coding and content analysis of the information extracted from websites of Indian educational institutes were conducted. This analysis will focus on identifying patterns, trends, and variations in forensic accounting education across different types of universities in India.



3.4 Limitations of the study:

1. The study's reliance solely on data from websites of institutes may limit the depth and richness of the information available.
2. The analysis is limited to universities approved by the UGC, potentially overlooking non-UGC approved institutions offering forensic accounting education.
3. Projections of future demand for forensic accountants are based on current trends and may be subject to change due to various factors such as economic conditions and regulatory developments.

4. Data Interpretation and Analysis

Out of 1074 UGC approved Universities, only 27 Universities are offering Forensic Accounting Education at graduation & post-graduation level. The detail analysis of which is as follow:

Table 2: List of UGC Approved Universities offering Forensic Accounting Education in India

Sr. no.	Name of the Institute	Name of the programme	Level	Specialization	Remarks
1.	Bangalore University, Bengaluru	Bachelor of Commerce	Graduation	General	Only as one topic in Module 5: Emerging trends in accounting in the subject “ Advance Corporate Accounting ”
2.	Central University Of Kashmir, Kashmir	Master of Commerce	Post-Graduation	Accounting & Taxation	As elective subject in semester 3



3.	Darshan University, Rajkot	Bachelor of Commerce (Honours)	Graduation	General	As Professional elective subject in semester 6
4.	Dav University, Jalandhar	Bachelor of Commerce (Honours)	Graduation	Accounting & Taxation	As elective subject
5.	Kolhan University, Chaibasa, Zarkhand	Master of Commerce	Post- Graduation	General	As Discipline elective subject ' Forensic Accounting & Fraud Examination ' in Semester 4
6.	Integral University, Dasauli, Uttar Pradesh.	Master of Commerce	Post- Graduation	General	As only one topic in subject ' Introduction to Accounting Theories ' of Semester 1
7.	Galgotias University, Greater Noida, Uttar Pradesh.	Master of Commerce	Post- Graduation	General	As one major subject ' Forensic Accounting and Fraud Examination ' in semester 2
8.	IIMT University, Meerut, Uttar Pradesh.	Master of Commerce	Post- Graduation	General	As one core subject ' Forensic Accounting and Fraud Examination ' in semester 4



9.	Fakir Mohan University, Odisha.	Master of Commerce	Post-Graduation	Accounting	As one core subject ' Forensic Accounting and Fraud Examination ' in semester 4
10.	Pondicherry University, Puducherry	Master of Commerce	Post-Graduation	Accounting & Taxation	As one core subject ' Forensic Accounting and Fraud Risk Management ' in semester 4
11.	Pondicherry University, Puducherry	Master of Commerce	Post-Graduation	Business Finance	As soft-core course ' Forensic Accounting and Fraud Risk Management ' (students can opt it, it is not compulsory)
12.	Maharshi Dayanand University Rohtak, Haryana	Master of Commerce	Post-Graduation	General	As one topic in subject ' Accounting Standards and Financial Reporting ' in semester 1
13.	Mahatma Gandhi University, Nalgonda, Telangana	Master of Commerce	Post-Graduation	Accounting	As one unit ' Forensic Accounting ' in subject ' Advance Corporate Accounting ' in semester 3
14.	Manonmaniam Sundarnar	Master of Commerce	Post-Graduation	Accounting	Only as one topic in subject ' Corporate



	University, Thirunelveli-Tamil Nadu.				Accounting' in Semester 2
15.	Osmania University, Hyderabad, Telangana.	Master of Commerce	Post- Graduation	Accounting	Only as one topic in subject ' Advanced Corporate Accounting' in Semester 3
16.	Bengaluru City University, Bengaluru, Karnataka.	Master of Commerce	Post- Graduation	Accounting & Taxation	As core subject ' Forensic Accounting & Auditing' in semester 4
17.	St. Joseph's University, Bengaluru, Karnataka	Master of Commerce	Post- Graduation	Accounting & Taxation	As major subject ' Forensic Accounting' in semester 3
18.	St. Joseph's University, Bengaluru, Karnataka	Bachelor of Commerce	Graduation	General	As one topic of unit 5 Contemporary Trends in Accounting of Advanced Accounting subject of semester 5
19.	Smt. Nathibai Damodar Thackersey Women's University, Mumbai, Maharashtra.	Master Of Commerce	Post- Graduation	Accounting	As Core Subject named Forensic Accounting in semester 3
20.	Panjab University, Chandigarh.	Bachelor Of Commerce	Graduation	General & Honours	As only one topic in the subject Contemporary



					Issues in Accounting of semester 4
21.	Panjab University, Chandigarh.	Master Of Commerce	Post-Graduation	Accounting	As an elective subject named Forensic Accounting in Semester 3
22.	IMS Unison University, Dehradun, Uttarakhand	Bachelor Of Commerce	Graduation	Honours	As an elective subject named Forensic Accounting & Fraud Detection in Semester 5
23.	Bengaluru City University, Bengaluru, Karnataka.	Bachelor Of Commerce	Graduation	Regular	As an elective subject in Semester 7
24.	Chhatrapati Shahu Ji Maharaj University, Kanpur, Uttar Pradesh.	Bachelor Of Commerce	Graduation	Accounting & Financial Services	As one topic in Specialized Accounting in Semester 5
25.	University of Lucknow, Lucknow, Uttar Pradesh.	Master Of Commerce	Post-Graduation	General	As one core subject named Forensic Accounting & Fraud Examination in Semester 4
26.	Utkal University, Vani Vihar, Bhubaneswar-, Odisha.	Master Of Commerce	Post-Graduation	General	As Core Subject named Forensic Accounting & Auditing in Semester 3



27.	Noida International University, Uttar Pradesh.	Master Of Commerce	Post-Graduation	General	As one topic in subject named Advance Financial Accounting of Semester 1
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Table 3: List of Professional institutes offering Forensic Accounting Education in India

Sr. no.	Name of the Institute	Name of the programme	Level	Specialization	Remarks
1.	National Forensic Sciences University, Gandhinagar.	MBA in Forensic Accounting and Fraud Examination	Post-Graduation	Forensic Accounting	One of the prime institute in the field of forensic science
2.	The Institute of Chartered Accountants of India	Certificate Course on Forensic Accounting & fraud Detection	Short term course	Forensic Accounting	Mostly offered to practicing Chartered Accountants
3.	The Institute of Cost Accountants of India	Diploma in Forensic Audit	Diploma course	Forensic Audit	Mostly offered to practicing Chartered accountants and Cost Accountants



Table 4: Summary of level of Forensic Accounting education in India

Sr no.	Description	No. of Institutes
1.	Offering Specialization in forensic accounting	3
2.	Offering Forensic accounting as core/prime Subject	9
3.	Offering Forensic Accounting as an elective subject	8
4.	Providing introductory education only as one topic in major/minor subject	10
	Total	30

From the above analysis, it can be said that there are only 3 education institutes who are offering specialization in this field of the growing importance. Out these 3 institutes, only NFSU is offering post-graduation course. Other 2 institutes are just offering basic course. Moreover, most of the universities are providing only basic introduction of forensic accounting field which is not sufficient to fight battle against the financial frauds. To combat financial frauds, there is a need to develop discipline specific skills and experience which is found impossible with this paradigm of forensic accounting education. The major topics covered in curriculum of various institutes are described as follow:

Model curriculum offered by Education Institutes in India:

Here attempt is made to cover all topics offered by various education institutions of India to determine the level of forensic accounting education. Education plays key role in developing various skill such as reasoning, intelligence, critical thinking, investigative skills, technical knowledge, ethics and integrity etc. to uncover financial frauds. It is important to analyse that whether present curriculum is sufficient or not for developing required skills.



Course Description:

This course provides a comprehensive understanding of forensic accounting principles and practices in the Indian context. Students will explore the fundamentals of fraud, financial statement analysis for fraud detection, digital forensics, fraud risk management, and data analytics for investigative purposes. The course also emphasizes legal and ethical considerations, professional development opportunities, and relevant Indian laws and regulations.

Learning Objectives:

- Define and explain the scope of forensic accounting in India.
- Identify the different types of fraud and their impact on businesses.
- Analyse financial statements to detect potential fraudulent activities.
- Apply digital forensics principles and understand Indian cyber laws.
- Develop strategies for managing fraud risk in organizations.
- Utilize data analytics tools for forensic accounting investigations.
- Understand legal and ethical considerations for forensic accountants.
- Explore career paths and professional development opportunities in forensic accounting.

Course Schedule:

Module 1: Introduction to Forensic Accounting (3 Weeks)

- Definition, nature, and scope of forensic accounting
- Historical background of forensic accounting in India
- Role and functions of a forensic accountant in the Indian context
- Need for forensic accounting in India (e.g., increasing fraud cases, regulatory requirements)



- **Case Study:** A real-world example of a forensic accounting investigation in India (e.g., Satyam scandal)

Module 2: Fraud Fundamentals (3 Weeks)

- The Fraud Triangle (opportunity, pressure, rationalization)
- Classification of frauds (bribery and corruption, asset misappropriation, financial statement manipulation, etc.)
- Corporate fraud under the Companies Act, 2013 (Sections 127, 128, 147, etc.)
- Frauds for and against a company
- Victims of fraud and their impact
- Red flags and warning signs of potential fraud
- **Interactive Activity:** Identifying red flags in a fictional company scenario

Module 3: Financial Statement Analysis for Fraud Detection (3 Weeks)

- Critical point auditing (CPA) techniques for fraud detection
- Property audit (PA) procedures and red flags
- Benford's Law and other analytical tools for financial statement analysis
- Case studies of financial statement frauds in India (e.g., Kingfisher Airlines)
- **Project:** Applying CPA and PA techniques to a simulated financial statement

Module 4: Introduction to Digital Forensics and Cyber Law (3 Weeks)

- Introduction to cybercrime and its impact on financial reporting in India
- Digital forensics principles and techniques for evidence collection and preservation



- Indian Cyber Law (Information Technology Act, 2000) and its relevance to forensic accounting investigations
- International Guidance to Cyber Forensics Laws (e.g., UNCITRAL Model Law on Electronic Evidence)
- **Guest Lecture:** Speaker from a digital forensics firm discussing cybercrime investigations in India

Module 5: Fraud Risk Management and Investigation (3 Weeks)

- Fraud risk assessment methodologies (e.g., ACFE framework)
- Applicable standards and best practices for fraud investigations in India (FAIS)
- Inquiry methods for gathering evidence (interviews, document review)
- Documentation techniques for maintaining a chain of custody
- Communication of investigation results to stakeholders (management, authorities)
- Case studies of fraud investigations in India (e.g., Punjab National Bank case)
- **Role-Playing Activity:** Simulating a fraud interview scenario

Module 6: Data Analytics for Forensic Accounting (3 Weeks)

- Introduction to data analytics tools and techniques for forensic accounting (MS Excel, CAAT tools like IDEA)
- Data extraction, cleaning, and manipulation for investigative purposes
- Identifying and analyzing financial transactions for potential fraud
- Data visualization techniques for presenting investigative findings
- **Hands-on Workshop:** Using data analytics tools to analyze a simulated financial dataset for fraud



Module 7: Legal and Ethical Considerations (2 Weeks)

- Professional ethics and code of conduct for forensic accountants in India (e.g., Institute of Chartered Accountants of India)
- Legal considerations for forensic accounting engagements (e.g., evidence gathering, expert witness testimony)
- Anti-Money Laundering (AML) and Know Your Customer (KYC) regulations in India
- **Debate:** Discussing the ethical implications of forensic accounting techniques

Module 8: Professional Development and Opportunities (2 Weeks)

- Career paths in forensic accounting (litigation support, corporate investigations, consulting)
- Professional certifications in India (e.g., Certified Fraud Examination Program - CFAP)
- Networking opportunities and professional organizations for forensic accountants (e.g., The Institute of Fraud Risk Management)
- **Guest Lecture:** Speaker from a forensic accounting firm discussing career paths in the field

The curriculum offered by various Indian educational institutes is a valuable foundation in forensic accounting principles, it may not fully equip students with the advanced skillset necessary to combat increasingly sophisticated financial frauds in today's complex corporate environment. For a more comprehensive program, it would be beneficial to consider incorporating elements from leading forensic accounting education programs in developed economies like the United States and the United Kingdom. These programs often place greater emphasis on cutting-edge data analytics techniques, digital forensics investigation methods, and advanced financial statement analysis beyond traditional tools like Critical Point Audit and Property Audit. Additionally, incorporating elements like cybercrime investigation frameworks and international anti-money laundering regulations would better prepare graduates to navigate



the globalized landscape of financial crime. By benchmarking against these more advanced programs and incorporating these additional elements, Indian forensic accounting education can evolve to meet the demands of this critical field, ensuring graduates possess the necessary expertise to effectively detect and deter financial misconduct that threatens the stability of corporations and the integrity of the Indian financial system.

5. Conclusion:

This extensive study, encompassing the curricula of 30 Indian institutions offering forensic accounting programs out of a potential 1077, paints a concerning picture. The limited availability of such programs, despite India's vast population and growing demand for forensic accounting expertise, signifies a critical gap in financial crime deterrence. While the analysed curricula provide a foundational understanding, they seem insufficient to equip graduates with the advanced skillset necessary to combat the increasingly sophisticated financial frauds plaguing the Indian corporate landscape.

To bridge this gap and fortify India's defences against financial misconduct, a multi-faceted approach is paramount. Firstly, a significant expansion in the number of institutions offering forensic accounting programs is essential. This can be achieved through targeted government initiatives and collaborations with international universities renowned for their forensic accounting education. Secondly, a comprehensive curriculum overhaul is necessary. By benchmarking against leading international programs, Indian institutions can incorporate cutting-edge data analytics techniques like machine learning and artificial intelligence for anomaly detection. Additionally, in-depth training in digital forensics investigation methods, including data extraction and cybercrime frameworks, will equip graduates to navigate the digital realm where much financial evidence now resides. Finally, the curriculum should move beyond traditional tools like critical point auditing (CPA) and property audits (PA) to encompass advanced financial statement analysis techniques that can uncover intricate manipulation schemes.



Vidhyayana - ISSN 2454-8596

An International Multidisciplinary Peer-Reviewed E-Journal

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Furthermore, fostering a robust collaboration between academia and industry is crucial. Guest lectures by experienced forensic accounting professionals, internship opportunities with leading firms, and case study development based on real-world Indian financial frauds would provide invaluable practical experience. This exposure would bridge the theoretical-practical divide, ensuring graduates possess the necessary critical thinking, problem-solving, and investigative skills to excel in the field.

By implementing these recommendations, India can cultivate a robust pool of highly skilled forensic accounting professionals. This, in turn, will strengthen the nation's ability to detect and deter financial misconduct, safeguarding the integrity of the financial system and fostering a more secure economic environment. A well-equipped forensic accounting workforce serves as a vital line of defence, protecting businesses, investors, and ultimately, the Indian economy from the devastating consequences of financial crimes.



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