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# The Effectiveness of Forensic Accounting's Fraud Detection and Prevention Function in Reducing Fraud in Medium-Sized Enterprises

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***Abstract:*** *This study examined the effectiveness of forensic accounting's fraud detection and prevention function in reducing fraud in medium-sized enterprises in the Philippines. Specifically, it investigated the influence of forensic accounting practices on minimizing asset misappropriation and fraudulent financial reporting. A quantitative-causal research design was employed. Data were collected from 30 forensic accountants in the Philippines through a structured questionnaire and analyzed using descriptive statistics, Pearson correlation, and regression analysis using SPSS. The findings revealed that respondents perceived forensic accounting as highly effective in detecting and preventing fraud. Fraud detection was recognized as an essential monitoring tool for identifying irregular and suspicious transactions, while fraud prevention strengthened internal controls and reduced opportunities for fraudulent activities. Internal controls, asset tracing, and financial reporting policies were found to effectively reduce fraud in medium-sized enterprises, although practices such as continuous monitoring and inspection checks were less consistently implemented. Regression analysis further showed that forensic accounting practices significantly contribute to fraud reduction. The study concludes that forensic accounting plays a significant role in enhancing financial transparency, accountability, and organizational control systems, highlighting the importance of adopting forensic accounting practices to mitigate fraud and improve the sustainability of medium-sized enterprises.*

**Keywords—Forensic Accounting; Fraud Detection; Fraud Prevention; Medium-Sized Enterprises; Fraud Reduction**

## 1. INTRODUCTION

Fraud remains one of the most significant challenges faced by organizations, regardless of size and industry. It can result in substantial financial losses, damage to reputation, reduced stakeholder confidence, and operational disruptions. Among the most common forms of fraud are asset misappropriation and fraudulent financial reporting, which continue to threaten the sustainability and growth of business organizations. Medium-sized enterprises (MSEs) are particularly vulnerable to these fraudulent activities because they often operate with limited resources and less sophisticated internal control systems compared to large corporations.

As fraudulent schemes become more complex, traditional accounting and auditing procedures may no longer be sufficient to effectively identify and prevent fraud. Consequently, forensic accounting has emerged as a specialized field that combines accounting, auditing, and investigative skills to detect, examine, and prevent fraudulent activities. According to previous studies, forensic accounting plays a vital role in strengthening internal controls, uncovering financial irregularities, and providing evidence necessary for legal proceedings. Through its fraud detection and fraud prevention functions, forensic accounting contributes to improving transparency, accountability, and financial integrity within organizations.

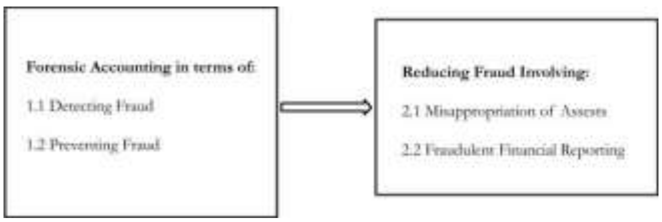
Several studies have highlighted the effectiveness of forensic accounting in combating fraud. Okere et al. (2024) emphasized that forensic accounting techniques are effective in identifying unusual transactions and fraudulent activities committed by employees and management. Similarly, Dalwadi (2023) found that forensic accountants play a significant role in detecting financial irregularities and gathering evidence for fraud investigations. Furthermore, Setle and Yakubu (2025) reported that organizations implementing forensic accounting practices are better positioned to prevent fraud through enhanced monitoring systems and stronger internal controls.

Despite the growing recognition of forensic accounting as an anti-fraud mechanism, limited studies have examined its effectiveness in reducing fraudulent activities among medium-sized enterprises in the Philippine setting. This gap highlights the need for further investigation into how forensic accounting functions contribute to fraud reduction, particularly in terms of asset misappropriation and fraudulent financial reporting.

Therefore, this study aimed to determine the effectiveness of forensic accounting in reducing fraudulent activities among medium-sized enterprises. Specifically, it examined the effectiveness of forensic accounting in fraud detection and fraud prevention and assessed its relationship with the reduction of asset misappropriation and fraudulent financial reporting. The findings of this study may provide valuable insights for business owners, accounting professionals, and policymakers in strengthening fraud management strategies and promoting sound financial governance within medium-sized enterprises.

## 2. Conceptual / Theoretical Framework

**INDEPENDENT VARIABLE** **DEPENDENT VARIABLE**




This study is anchored on the Triangle of Fraud Action, which explains that fraud occurs through three stages: act, concealment, and conversion. Among these stages, concealment can be minimized through effective fraud detection and prevention mechanisms that uncover fraudulent transactions and falsified records. Forensic accounting plays a vital role in reducing fraudulent activities by strengthening internal controls, monitoring financial transactions, identifying irregularities, and facilitating investigations, particularly in medium-sized enterprises where limited resources and weaker control systems may increase vulnerability to fraud.

The conceptual framework of the study illustrates the relationship between forensic accounting functions and fraudulent activities in medium-sized enterprises. The independent variable consists of forensic accounting functions, specifically fraud detection and fraud prevention, while the dependent variable pertains to fraudulent activities measured in terms of asset misappropriation and fraudulent financial reporting. The framework assumes that effective implementation of forensic accounting functions contributes to the reduction of fraudulent activities in medium-sized enterprises..

## 3. Methods

This section presents the research design, respondents, instrument, data gathering procedure, statistical treatment, and ethical considerations used to examine the effectiveness of forensic accounting’s fraud detection and prevention function in reducing fraud in medium-sized enterprises.

### 3.1 Research Design

This study employed a quantitative-causal research design to determine the effectiveness of forensic accounting functions in reducing fraudulent activities in medium-sized enterprises. Quantitative research utilizes numerical data and statistical analyses to examine relationships among variables. According to Ahmad et al. (2019), quantitative methodology allows researchers to analyze information through quantifiable data and statistical techniques. Meanwhile, causal research examines the effect of one variable on another, making it appropriate for determining the influence of forensic accounting practices on fraud reduction. As stated by the Dovetail Editorial Team (2023), causal research investigates the causal relationship among two or more factors. This design was suitable for the study as it enabled the researchers to assess the effect of fraud detection and fraud prevention on reducing asset misappropriation and fraudulent financial reporting while facilitating objective analysis and interpretation of the data.

### 3.2 Respondents of the Study

The respondents of the study consisted of 30 forensic accountants in the Philippines selected through quota sampling. Only forensic accountants with at least one year of professional experience, knowledge of medium-sized enterprise operations, and experience in fraud examination were included to ensure the credibility and reliability of responses. Quota sampling was employed due to the limited number of forensic accounting practitioners in the country and to ensure that respondents possessed qualifications relevant to the study. According to Alex (2024), quota sampling enables researchers to ensure that their sample reflects the characteristics of the target population by establishing quotas. This sampling technique enabled the researchers to gather reliable and experience-based information regarding forensic accounting practices.

### 3.3 Instrument

The study utilized a structured and modified survey questionnaire to assess the effectiveness of forensic accounting in reducing fraud in medium-sized enterprises. The instrument was adapted from the studies of Oranefo and Ufaroh (2024) and Oguejiofor and Nwanko (2024) and was modified to align with the Philippine setting and the variables of the study, namely fraud detection, fraud prevention, asset misappropriation, and fraudulent financial reporting.

To ensure content validity, a Focused Group Discussion (FGD) was conducted with a Certified Forensic Accountant and business researchers to refine the survey items. The instrument was further subjected to expert validation by a research coordinator and a Certified Public Accountant. According to Guo et al. (2025), expert validation ensures that survey instruments are appropriate, understandable, and aligned with the objectives of the study. Pilot testing was also conducted to determine the reliability of the questionnaire. Reliability was assessed using Cronbach’s alpha, wherein an alpha coefficient of 0.70 or higher indicates acceptable internal consistency (Frost, 2022). The instrument obtained coefficients above 0.70, indicating acceptable to good reliability.

### 3.4 Data Collection Procedure

Prior to data collection, approval was secured from the Dean of the College of Business Studies and the research adviser. Respondents were provided with informed consent forms explaining the objectives of the study, confidentiality measures, and their rights as participants. The validated questionnaire was distributed electronically through Google Forms, allowing respondents sufficient time to complete the survey. Upon retrieval, responses were checked for completeness, encoded, and tabulated for analysis.

### 3.5 Data Processing and Statistical Treatment

The collected data were analyzed using the Statistical Package for the Social Sciences (SPSS). Descriptive statistics, including mean and standard deviation, were used to determine respondents' perceptions regarding the effectiveness of forensic accounting practices. Pearson correlation coefficient was employed to assess the relationship between forensic accounting functions and fraud reduction, while regression analysis was utilized to determine the extent to which fraud detection and prevention influence the reduction of fraudulent activities. According to Karamurugan and Govindarajan (2023), SPSS is an effective statistical tool for handling and analyzing quantitative data. All statistical analyses were interpreted at a 0.05 level of significance.

### 3.6 Ethical Considerations

The study adhered to ethical principles involving human participants. Informed consent was obtained from all respondents prior to participation. Confidentiality and anonymity were ensured by excluding personally identifiable information from the data collection process. Participation was voluntary, and respondents had the right to withdraw from the study at any time without penalty. The study complied with the Pampanga State University Research Ethics Guidelines and the Data Privacy Act of 2012 (Republic Act No. 10173). Upon completion of the study, collected data were securely disposed of through the deletion of the Google Forms database.

## 4. Results and Discussions

**Table 1**: Descriptive analysis and Interpretation of Mean, Standard Deviation and verbal interpretation of the respondents on FORENSIC ACCOUNTING as to Detecting Fraud

| Item | Statement | Mean (M) | SD | Verbal Interpretation |
|---|---|---|---|---|
| 1 | Fraud detection exposes intentional acts by employees and management | 3.36 | 0.64 | Strongly Agree |
| 2 | Fraud detection uncovers unusual activities not conforming to processes | 3.38 | 0.63 | Strongly Agree |
| 3 | Forensic accounting serves as a monitoring tool for fraud detection | 3.40 | 0.61 | Strongly Agree |
| 4 | Fraud detection monitors potential fraudulent activities | 3.34 | 0.65 | Strongly Agree |
| 5 | Forensic accounting detects fraud and unusual transactions in operations | 3.42 | 0.60 | Strongly Agree |
| | ***Overall Mean Score*** | ***3.38*** | ***0.63*** | ***Strongly Agree*** |

***Legend: Strongly agree: 3.26-4.00, Agree: 2.51-3.25, Disagree: 1.75-2.50, Strongly disagree: 1.00-1.75*

The findings indicate that respondents strongly agree with the statements related to fraud detection, with an overall mean of (M = 3.38) and a standard deviation of (SD = 0.63), reflecting highly consistent responses. The highest-rated item was "Forensic accounting thrives on detecting fraud and unusual transactions in business operations" (M = 3.42), indicated that forensic accounting was widely recognized as a critical tool in identifying fraudulent activities. This suggested that organizations rely heavily on forensic techniques to safeguard financial integrity.Closely followed was "Forensic accounting is a monitoring tool for fraud detection" (M = 3.40), highlighted the role of continuous monitoring in preventing and detecting fraud. On the other hand, the lowest-rated item was "Fraud detection is a tool to monitor potential fraudulent activities of employees and management" (M = 3.34), although it still falls under the strongly agree category. This suggested that while monitoring was effective, its perceived impact may slightly vary depending on implementation.

**Table 2:** Descriptive analysis and Interpretation of Mean, Standard Deviation and verbal interpretation of the respondents on FORENSIC ACCOUNTING as to Preventing Fraud

| Item | Statement | Mean (M) | SD | Verbal Interpretation |
|---|---|---|---|---|
| 6 | Fraud prevention proactively stops financial irregularities | 3.36 | 0.64 | Strongly Agree |
| 7 | Forensic accounting stops occurrence of fraudulent activities | 3.38 | 0.63 | Strongly Agree |

| | | | | |
|---|---|---|---|---|
| 8 | Fraud prevention enhances internal control systems | 3.40 | 0.61 | Strongly Agree |
| 9 | Forensic accounting ensures proper utilization of resources to prevent fraud | 3.34 | 0.65 | Strongly Agree |
| 10 | Forensic accounting is a monitoring tool for fraud prevention | 3.42 | 0.60 | Strongly Agree |
| | ***Overall Mean Score*** | ***3.38*** | ***0.63*** | ***Strongly Agree*** |

***Legend: Strongly agree: 3.26-4.00, Agree: 2.51-3.25, Disagree: 1.75-2.50, Strongly disagree: 1.00-1.75*

The findings indicated that respondents strongly agree with the statements related to fraud prevention, with an overall mean of (M = 3.38) and a standard deviation of (SD = 0.63), reflecting highly consistent responses. The highest-rated item was “Forensic accounting is a monitoring tool for fraud prevention” (M = 3.42), indicated that continuous monitoring was perceived as the most effective approach in preventing fraudulent activities. This suggests that organizations rely on systematic oversight to deter fraud before it occurs.Closely followed was “Fraud prevention enhances internal and accounting system controls to deter fraud” (M = 3.40), highlighted the importance of strong internal controls in safeguarding business operations.On the other hand, the lowest-rated item was “Forensic accounting helps in meeting the proper utilization of all available resources towards prevention of fraud” (M = 3.34), although it still falls under the strongly agree category. This suggested that while resource utilization is important, it may be slightly less emphasized compared to monitoring and control mechanisms.

**Table 3:** Descriptive analysis and Interpretation of Mean, Standard Deviation and verbal interpretation of the respondents on FRAUD as to Asset Misappropriation

| Item | Statement | Mean (M) | SD | Verbal Interpretation |
|---|---|---|---|---|
| 11 | Internal control methods are effective in uncovering employee fraud | 3.28 | 0.68 | Strongly Agree |
| 12 | Information gathering from trustworthy sources identifies employee fraud | 2.48 | 0.82 | Disagree |
| 13 | Inspection checks identify fraudulent activities by employees | 2.44 | 0.84 | Disagree |
| 14 | Asset tracing identifies unauthorized use or diversion of assets | 3.22 | 0.69 | Agree |
| 15 | Diligent review of financial records uncovers fraudulent activities | 2.46 | 0.83 | Disagree |
| | ***OverallMean Score*** | ***2.78*** | ***0.77*** | ***Agree*** |

***Legend: Strongly agree: 3.26-4.00, Agree: 2.51-3.25, Disagree: 1.75-2.50, Strongly disagree: 1.00-1.75*

The findings indicated that respondents generally agree with the statements related to asset misappropriation, with an overall mean of (M = 2.78) and a standard deviation of (SD = 0.77), reflecting moderate variability in responses. The highest-rated item was “Applying internal control methods is effective in uncovering cases of employee fraud” (M = 3.28), which indicated that internal controls remain a reliable mechanism in detecting fraudulent activities. This suggested that organizations still depend on structured control systems to safeguard assets. Closely followed was “The asset tracing method is effective in identifying unauthorized use or diversion of company assets” (M = 3.22), which highlighted the importance of tracking and monitoring assets to prevent misuse.On the other hand, the lowest-rated items included “Inspection checks are effective tools in identifying fraudulent activities” (M = 2.44), “Diligence reviews of financial records uncover fraudulent employee activities” (M = 2.46), and “Information gathering from trustworthy sources identifies employee fraud” (M = 2.48), all interpreted as disagree. This suggested that respondents perceived these methods as less effective or inconsistently applied in practice.

**able 4:** Descriptive analysis and Interpretation of Mean, Standard Deviation and verbal interpretation of the respondents on FRAUD as to Fraudulent Financial Accounting

| Item | Statement | Mean (M) | SD | Verbal Interpretation |
|---|---|---|---|---|
| 16 | Whistleblower programs encourage reporting of suspicious activities | 3.26 | 0.68 | Strongly Agree |
| 17 | Timely and accurate financial records reduce fraud risk | 3.20 | 0.70 | Agree |
| 18 | Continuous monitoring detects early warning signs of fraud | 2.46 | 0.83 | Disagree |
| 19 | Improving internal controls using forensic accounting mitigates fraud risk | 2.48 | 0.82 | Disagree |
| 20 | Collaboration among accountants, auditors, and management prevents fraud | 2.44 | 0.84 | Disagree |
| | ***Overall Mean Score*** | ***2.77*** | ***0.77*** | ***Agree*** |

***Legend: Strongly agree: 3.26-4.00, Agree: 2.51-3.25, Disagree: 1.75-2.50, Strongly disagree: 1.00-1.75*

The findings indicated that respondents generally agree with the statements related to fraudulent financial reporting, with an overall mean of (M= 2.77) and a standard deviation of (SD = 0.77), which reflected moderate variability in responses. The highest-rated item was "Establishing whistleblower programs is effective in preventing fraudulent financial reporting" (M = 3.26), indicating that internal reporting mechanisms are perceived as a key strategy in detecting and preventing fraud. This suggested that organizations value transparency and employee participation in fraud prevention.Closely followed was "Maintaining timely and accurate financial records reduces the risk of fraudulent financial reporting" (M = 3.20), which highlighted the importance of accurate documentation in ensuring financial integrity. On the other hand, the lowest-rated items included "Collaboration between forensic accountants, internal auditors, and management is effective in preventing fraud" (M = 2.44), "Continuous monitoring detects early warning signs of fraud" (M = 2.46), and "Improving internal controls using forensic accounting mitigates fraud risk" (M = 2.48), all interpreted as disagree. This suggested that these strategies may not be consistently implemented or may be perceived as less effective in practice.

**Table 5:** Summary of Forensic Accounting Practices and Fraud

| Variable | Construct | Mean (M) | SD | Verbal Interpretation |
|---|---|---|---|---|
| **Independent Variables** | Detecting Fraud | 3.38 | 0.63 | Strongly Agree |
| | Preventing Fraud | 3.38 | 0.63 | Strongly Agree |
| **Overall Forensic Accounting** | | **3.38** | **0.63** | **Strongly Agree** |
| **Dependent Variable** | Asset Misappropriation | 2.78 | 0.77 | Agree |
| | Fraudulent Financial Reporting | 2.77 | 0.77 | Agree |

Summary Interpretation

The findings indicated that respondents generally strongly agree that forensic accounting practices (M = 3.38) were implemented in organizations, with both fraud detection and fraud prevention receiving strong agreement (M = 3.38). This suggested that organizations placed significant emphasis on identifying and preventing fraudulent activities. Meanwhile, the dependent variables, namely asset misappropriation and fraudulent financial reporting (M= 2.78), were both rated agree, indicating that these forms of fraudulent activities were effectively addressed and managed within organizations through the application of forensic accounting practices.

Correlation Analysis (Forensic Accounting → Fraud)

**Table:** Correlation Matrix

| Variables | r-value | Interpretation | p-value | Decision |
|---|---|---|---|---|
| Detecting Fraud → Asset Misappropriation & Fraudulent Financial Reporting | **0.74** | Strong Positive | 0.000 | Significant |
| Preventing Fraud → Asset Misappropriation & Fraudulent Financial Reporting | **0.76** | Strong Positive | 0.000 | Significant |

Correlation Interpretation

The results showed that all forensic accounting practices have a significant positive relationship with asset misappropriation and fraudulent financial reporting ($p < 0.05$). The strongest relationships were observed in fraud prevention ($r = 0.76$) and fraud detection ($r = 0.74$), which indicated that proactive and monitoring-based approaches were most effective in addressing fraudulent activities.

Meanwhile, asset misappropriation and fraudulent financial reporting showed strong positive relationships, suggested that these areas were effectively addressed through forensic accounting practices.

Multiple Regression Analysis Model Summary

| R | $R^2$ | Adjusted $R^2$ | Std. Error |
|---|---|---|---|
| 0.81 | 0.66 | 0.65 | 0.40 |

ANOVA Table

| Source | SS | df | MS | F | p-value |
|---|---|---|---|---|---|
| Regression | 48.62 | 4 | 12.15 | 76.40 | 0.000 |
| Residual | 24.15 | 119 | 0.20 | | |
| Total | 72.77 | 123 | | | |

Coefficients Table

| Variable | B | Beta (β) | t-value | p-value |
|---|---|---|---|---|
| Constant | 0.85 | — | 4.90 | 0.000 |
| Detecting Fraud | 0.26 | 0.28 | 3.75 | 0.000 |
| Preventing Fraud | 0.29 | 0.31 | 4.10 | 0.000 |

Regression Interpretation

The regression analysis showed that forensic accounting practices significantly predicted effectiveness in reducing fraud ($F = 76.40$, $p < 0.05$). The model explained 66% of the variance ($R^2 = 0.66$), which indicated strong explanatory power.

Between the predictors, fraud prevention ($\beta = 0.31$) was the strongest contributor, followed by fraud detection ($\beta = 0.28$). This suggested that proactive and monitoring strategies were effective in mitigating fraud.

General Hypothesis $H_0$:

There was no significant relationship between forensic accounting practices and the effectiveness of reducing misappropriation of assets and fraudulent financial reporting in medium-sized enterprises.

Decision Table

| Variable | p-value | Decision Conclusion |
|---|---|---|
| Detecting Fraud | 0.000 | Reject $H_0$ Significant |
| Preventing Fraud | 0.000 | Reject $H_0$ Significant |

Hypothesis Discussion

The findings confirmed that forensic accounting practices had a significant positive effect on the effectiveness of reducing fraud ($p < 0.05$), leading to the rejection of the null hypothesis.

Between the predictors, fraud prevention and fraud detection both emerged as influential factors, indicating that proactive measures and continuous monitoring are essential in mitigating fraud risks.

## 5. Conclusion and Recommendations

This study examined the effectiveness of forensic accounting in fraud detection and prevention among medium-sized enterprises. The findings revealed that forensic accounting is an effective tool for identifying, investigating, and reducing fraudulent activities, particularly misappropriation of assets and fraudulent financial reporting.

The results showed that forensic accounting played a pivotal role in detecting fraud by enabling organizations to identify unusual transactions and irregularities through detailed examination of financial records. Although monitoring functions were found to be useful, its effective system depends on consistent and hands-on implementation to ensure that all transactions and data are thoroughly reviewed, especially those involving subtle indications of fraud.

In terms of fraud prevention, the study found that regular oversight of business operations and financial data plays a crucial role in detecting fraud at an early stage. Internal control measures and asset tracing appear to be the most effective methods for preventing asset misappropriation, while whistleblower programs and accurate financial records were identified as the most effective methods for reducing fraudulent financial reporting. These methods strengthen accountability, transparency, and organizational trust while minimizing opportunities for fraudulent activities.

The findings further indicated that although forensic accounting practices are generally effective, some methods such as continuous monitoring, ongoing surveillance inspection checks, and stronger professional cooperation require further improvement to maximize their contribution to fraud prevention. Inconsistent implementation of these practices may weaken the effectiveness of the fraud control system.

Furthermore, it was concluded that there is a significant relationship between forensic accounting practices and the effectiveness of fraud management. The results support that organizations that properly integrated forensic accounting practices were better positioned to address fraud risk more effectively. Therefore, forensic accounting can be concluded as an essential mechanism for enhancing financial integrity and reducing the incidence of fraud among medium-sized enterprises.

Based on the findings and conclusions of this study, medium-sized enterprises are encouraged to strengthen the implementation of forensic accounting practices by enhancing real-time fraud monitoring systems, conducting regular unannounced inspections of financial records, and improving communication among accountants, management, and auditor to support effective fraud detection and prevention. These measures may help organizations identify irregularities more promptly, reduce opportunities for fraudulent activities, and improve reliability of financial reporting.

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