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Forensic Accounting Innovation and Perceived Fraud Detection Effectiveness in Vietnamese Public Sector Organizations: Evidence from a Cross-Sectional Survey

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Abstract
Purpose: This study examines how forensic accounting techniques, specialized knowledge, investigative audit capability, and fraud risk assessment relate to perceived fraud detection effectiveness in Vietnamese public sector organizations. Design/methodology/approach: A cross-sectional questionnaire survey was conducted between January and March 2024 among forensic accountants, internal and external auditors, and financial officers in Hanoi, Ho Chi Minh City, and Da Nang. Of 350 distributed questionnaires, 285 usable responses were reported (81.4%). Measures used five-point Likert scales. The source analysis employed descriptive statistics, Pearson correlations, multiple regression, group mean comparisons, and structural equation modeling. Findings: The original analysis reports positive associations for all four predictors (standardized coefficients: techniques $\beta = 0.187$; knowledge $\beta = 0.412$; investigative capability $\beta = 0.298$; fraud risk assessment $\beta = 0.267$; all reported $p < 0.01$), with $R^2 = 0.673$. Knowledge was the highest-ranked predictor in the source regression, while financial transaction analysis and data analytics received the highest technique ratings. Originality/value: The study adds Vietnam-specific, occupation-sensitive evidence to a literature dominated by other national settings and develops an integrated discussion of competencies, investigative procedures, and risk assessment. Caution: The findings concern self-reported effectiveness rather than objectively verified fraud recoveries, and the published aggregate statistics require reconciliation against the original dataset before submission.
Keywords: forensic accounting; fraud detection; public sector; Vietnam; investigative auditing; fraud risk assessment; accounting analytics

1. Introduction
Financial misconduct in government entities can divert public resources, weaken organizational accountability, and reduce confidence in financial administration. Unlike routine accounting errors, deliberate misstatement and concealment often require evidence-oriented analysis that can reconstruct transactions, assess intent-related indicators, and support subsequent investigation. Forensic accounting combines accounting expertise with investigative procedures and, when relevant, litigation support. Prior syntheses describe its potential contribution to fraud detection and prevention while stressing the complexity of fraud and the need for professional competence (Kaur et al., 2022; Dewayanto, 2023).

The public-sector context creates distinctive challenges. Financial operations may span multiple offices, procurement arrangements, administrative systems, and lines of accountability. Consequently, effective fraud detection depends not merely on technical tools but also on risk-based controls, information access, professional judgment, and coordination between auditing and investigative functions (OECD, 2020; Erbuğa, 2022). In Vietnam, the Law on Anti-Corruption (Law No. 36/2018/QH14) provides an institutional policy setting for prevention and accountability; its existence does not by itself establish the effectiveness of a particular detection technique (National Assembly of Vietnam, 2018).

Although empirical research has examined forensic accounting in Nigeria, Indonesia, and other settings, the transferability of those findings to Vietnamese public institutions cannot be presumed. Studies have documented associations between forensic skills, investigative work, and fraud-related task performance, but differences in mandates, organizational arrangements, and professional roles may affect their practical interpretation (Popoola et

al., 2014a; Popoola et al., 2015; Thomas & Indriaty, 2023). The present survey is therefore informative as a context-specific assessment of perceived detection capabilities rather than a direct measure of the incidence of proven fraud.

This article addresses three questions: (RQ1) How are forensic accounting techniques, knowledge, investigative audit capability, and fraud risk assessment associated with perceived fraud detection effectiveness? (RQ2) Which capability is most prominent in the study's reported multivariable findings? (RQ3) How do forensic accountants and auditors differ in their self-reported competencies and detection effectiveness? The contribution is twofold: a structured synthesis of relevant forensic accounting capabilities and a transparent restatement of the empirical findings reported for Vietnamese public-sector professionals.

2. Literature Review and Hypothesis Development

2.1. Forensic accounting innovation: conceptual scope

Forensic accounting refers to the application of accounting, investigative, analytical, and evidentiary expertise to suspected irregularities. Its techniques include tracing financial transactions, reviewing documentary inconsistencies, reconstructing incomplete records, interviewing relevant personnel, and preparing findings for administrative or legal scrutiny (Agboare, 2021; Ibrahim & Eriki, 2020; Ogwiji, 2023). In this study, "innovation" is interpreted operationally as the use and development of specialized techniques and technology-enabled analytical practices. The questionnaire does not directly identify the timing, adoption rate, or novelty of particular innovations; hence the term should not be interpreted as a measured treatment effect of newly introduced technology.

Digital techniques can strengthen evidence screening by identifying anomalies in large transaction populations, whereas professional judgment remains necessary to distinguish error, process variation, and credible indications of misconduct. Recent reviews have argued for combining transaction analysis with digital forensic approaches rather than treating algorithms as autonomous proof of fraud (Odeyemi et al., 2024; Kaur et al., 2022).

2.2. Public-sector fraud detection and the institutional environment

Detection effectiveness can refer to the ability to recognize indicators, identify potentially suspicious transactions, gather usable evidence, and escalate cases appropriately. These activities are related but not interchangeable with formal substantiation, disciplinary action, prosecution, or recovery of public assets. Public integrity frameworks emphasize prevention, risk identification, monitoring, and timely institutional responses; they also highlight the role of coherent internal control systems (OECD, 2020; Olaniyan et al., 2021). Here, the outcome is respondents' perceived fraud detection effectiveness measured on a Likert scale, not a verified count or value of detected fraud cases.

2.3. Theoretical perspectives

The fraud diamond perspective extends the familiar pressure–opportunity–rationalization framework by directing attention to perpetrators' capabilities. For the present research, its principal usefulness is to explain why increasingly capable offenders can require equally sophisticated investigative responses. Complementary professional-competency reasoning predicts that practitioners with more specialized knowledge and experience will be better positioned to interpret fraud risk indicators and organize evidentiary inquiries. These perspectives motivate the proposed associations; the present survey does not directly measure fraud-diamond components or test those theories as complete causal models (Olaniyan et al., 2021; Popoola et al., 2014b).

2.4. Forensic accounting techniques and detection effectiveness

Systematic financial transaction examination, record reconstruction, and forensic data analysis can improve the identification of unusual patterns and missing supporting documentation. Earlier empirical and review work associates these techniques with detection-related outcomes in banking and public organizational settings (Agboare, 2021; Aremu & Olayinka, 2023; Kaur et al., 2022). Accordingly, H1 proposes a positive association between the perceived application of forensic accounting techniques and perceived fraud detection effectiveness.

2.5. Specialized knowledge and detection effectiveness

Forensic accounting knowledge integrates technical accounting rules, analytical reasoning, evidentiary requirements, legal awareness, and the capacity to identify misleading financial narratives. Research on fraud risk assessment has emphasized differences in specialized knowledge and professional mindset between forensic accountants and conventional auditors (Popoola et al., 2014a; Popoola et al., 2014b; Popoola et al., 2015). H2 proposes a positive association between forensic accounting knowledge and perceived fraud detection effectiveness.

2.6. Investigative audit capability and detection effectiveness

Investigative audit capability concerns the disciplined acquisition, triangulation, and interpretation of evidence. It includes interviewing, transaction tracing, assessing documentation, evaluating irregularities, and escalating findings under applicable procedures. Research from Indonesia and other settings suggests that investigative competence is relevant to detection-related outcomes (Thomas & Indriaty, 2023; Ibrahim & Eriki, 2020). H3 proposes a positive association between investigative audit capability and perceived fraud detection effectiveness.

2.7. Fraud risk assessment and detection effectiveness

Fraud risk assessment provides a structured basis for identifying exposures, prioritizing tests, and responding to vulnerabilities. When implemented consistently, it can guide scarce investigative resources toward the highest-risk transactions and activities. Empirical work has associated risk assessment skills with fraud-related task performance, while public integrity guidance advocates integrating risk identification into internal control processes (Mansour et al., 2020; Popoola et al., 2015; OECD, 2020). H4 proposes a positive association between fraud risk assessment capability and perceived fraud detection effectiveness.

2.8. Analytical framework and hypotheses

The empirical framework treats forensic accounting techniques (H1), knowledge (H2), investigative audit capability (H3), and fraud risk assessment (H4) as four predictors of perceived fraud detection effectiveness. The original manuscript also depicts selected pathways in an SEM graphic, but it does not provide enough information to assess mediation or to establish a temporal sequence among these constructs. The four hypotheses therefore concern associations, not confirmed causal pathways.

3. Research Methodology

3.1. Research design and study population

A quantitative, cross-sectional survey was used to assess professional perceptions of forensic accounting practice and fraud detection in Vietnam's public sector. The target population comprised forensic accountants, internal auditors, external auditors, and financial officers working in ministries, departments, agencies, and related public-sector organizations. Purposive selection was used to recruit respondents with relevant accounting, auditing, or investigative experience. This nonprobability design is appropriate for accessing specialized professionals but does not support inference to all Vietnamese public-sector employees.

3.2. Sample and field procedures

The source study reports distribution of 350 questionnaires in Hanoi, Ho Chi Minh City, and Da Nang. A total of 285 complete questionnaires was retained (285/350 = 81.4%). Data collection occurred from January through March 2024, with paper and electronic responses and reminders to nonrespondents after two weeks. Respondent-specific organizational identifiers, a sampling frame, the number of agencies contacted, and item-level missing-data treatment were not supplied in the manuscript and should be documented from original field records if available.

3.3. Instrument and operationalization

The structured questionnaire included respondent characteristics and five substantive areas: forensic accounting techniques, forensic accounting knowledge and skills, investigative audit capability, fraud risk assessment, and fraud detection effectiveness. Substantive items were rated on a five-point agreement scale from 1 (strongly disagree) to 5 (strongly agree). The manuscript identifies financial transaction analysis, investigation, record reconstruction, and litigation-related capabilities as relevant content domains. The exact item wording, number of items per construct, scoring rules, and any translation or back-translation procedures are not reported; these details should be furnished as supplementary materials to permit replication.

3.4. Content validity, measurement quality, and reliability

Five experts—three forensic accounting academics and two practicing forensic accountants—reviewed the questionnaire for clarity and relevance. The original source reports factor loadings above 0.60 and Cronbach's alpha values of 0.847 for techniques, 0.823 for knowledge, 0.791 for fraud risk assessment, and 0.856 for fraud detection effectiveness. A separate reliability coefficient for investigative audit capability is not specified. Although these values suggest acceptable internal consistency for the named constructs, full factor-loading matrices, item-level statistics, model specifications, and discriminant validity evidence are necessary for an independent measurement audit.

3.5. Statistical strategy and model

The reported analysis used SPSS 26 for descriptive statistics, bivariate Pearson correlations, and ordinary least squares regression, and AMOS 26 for structural equation modeling. Independent-samples t tests compared forensic accountants and auditors. The reported regression can be expressed as: $FDE_i = \alpha + \beta_1 FAT_i + \beta_2 FAK_i + \beta_3 IAC_i + \beta_4 FRA_i + \varepsilon_i$, where FDE denotes perceived fraud detection effectiveness; FAT, forensic accounting techniques; FAK, forensic accounting knowledge; IAC, investigative audit capability; and FRA, fraud risk assessment. Because individual-level survey responses and analysis files were not provided, the current revision reproduces original statistics rather than recalculating them.

The source mentions checks of normality, linearity, homoscedasticity, and multicollinearity and states that VIF values were below 3.0, but it does not provide plots or test-by-test outputs. In particular, ordinary least squares associations

do not demonstrate causal effects in a cross-sectional, self-reported design. No inference of reduced fraud incidence is made from these analyses.

3.6. Research ethics and transparency

The source reports voluntary participation, informed consent, response confidentiality, anonymity, and institutional review approval. However, the name of the approving institution, protocol number, approval date, data-sharing basis, and funding and conflict-of-interest statements are not included. The corresponding author should supply these details from authentic study records rather than inserting placeholders as though approvals had been independently confirmed.

4. Results

4.1. Respondent characteristics

Table 1 reproduces the source demographic profile. Among 285 respondents, internal auditors (n = 89, 31.2%) and forensic accountants (n = 73, 25.6%) constituted substantial professional groups. Most respondents were aged 31–40 years (42.1%), and 67.4% reported a master's degree. These distributions describe the achieved purposive sample, not the wider Vietnamese public-sector workforce.

Table 1. Demographic characteristics of respondents (N = 285)

Characteristic	Category	Frequency	Percentage (%)
Gender	Male	168	58.9
	Female	117	41.1
Age	21-30 years	47	16.5
	31-40 years	120	42.1
	41-50 years	81	28.4
	Above 50 years	37	13.0
Education	Bachelor's degree	60	21.1
	Master's degree	192	67.4
	Doctoral degree	33	11.5
Professional Experience	1-5 years	52	18.2
	6-10 years	98	34.4
	11-15 years	87	30.5
	Above 15 years	48	16.9
Professional Role	Forensic Accountant	73	25.6
	Internal Auditor	89	31.2
	External Auditor	64	22.5
	Financial Officer	59	20.7

Source: original survey manuscript. Frequencies and percentages reproduced without alteration.

4.2. Descriptive characteristics and internal consistency

The mean ratings ranged from 3.68 for fraud risk assessment to 4.02 for specialized forensic accounting knowledge. Fraud detection effectiveness averaged 3.71 (SD = 0.84). Because the outcome is a self-reported agreement-based composite, a mean above the scale midpoint indicates relatively favorable perceptions, not observed proof of case-detection performance.

Table 2. Descriptive statistics for study constructs

Variable	Mean	Std. Deviation	Minimum	Maximum
Forensic Accounting Techniques	3.89	0.72	1.67	5.00
Forensic Accounting Knowledge	4.02	0.68	2.00	5.00
Investigative Audit Capability	3.76	0.81	1.50	5.00
Fraud Risk Assessment	3.68	0.79	1.33	5.00
Fraud Detection Effectiveness	3.71	0.84	1.40	5.00

Scale range: 1–5. Values are the descriptive statistics supplied in the original article.

4.3. Bivariate associations

All ten reported Pearson correlations among the five variables were positive and marked significant at the 1% level. The strongest bivariate association with detection effectiveness was forensic accounting knowledge (r = 0.724), followed by techniques (r = 0.687), investigative audit capability (r = 0.651), and fraud risk assessment (r = 0.618). Bivariate associations are not adjusted for overlap among predictors.

Table 3. Correlation matrix

Variable	1	2	3	4	5
1. Forensic Accounting Techniques	1.000				
2. Forensic Accounting Knowledge	0.612**	1.000			
3. Investigative Audit Capability	0.547**	0.589**	1.000		
4. Fraud Risk Assessment	0.523**	0.561**	0.634**	1.000	
5. Fraud Detection Effectiveness	0.687**	0.724**	0.651**	0.618**	1.000

*** $p < 0.01$ (two-tailed), as reported in the source manuscript. Cells in the upper triangle were blank in the original table.*

4.4. Reported multivariable regression

The original regression summary reports $R = 0.821$, $R^2 = 0.673$, adjusted $R^2 = 0.669$, standard error of estimate = 0.483, and $F = 144.287$ ($p < 0.001$). Table 4 reproduces the corresponding coefficients. Specialized forensic knowledge has the largest reported standardized coefficient ($\beta = 0.412$), followed by investigative audit capability ($\beta = 0.298$), fraud risk assessment ($\beta = 0.267$), and techniques ($\beta = 0.187$). Under the source analysis, all predictors were marked statistically significant.

Table 4a. Reported regression model summary

R	R^2	Adjusted R^2	Std. Error	F-statistic
0.821	0.673	0.669	0.483	144.287*

Source: original regression table. The reported model and adjusted fit indices require verification against the analysis output.

Table 4b. Reported regression coefficients

Coefficients	B	Std. Error	Beta (β)	t-value	Sig.
(Constant)	0.412	0.187		2.203	0.028
Forensic Accounting Techniques	0.198	0.062	0.187	3.194	0.002
Forensic Accounting Knowledge	0.437	0.071	0.412	6.155	0.000
Investigative Audit Capability	0.289	0.068	0.298	4.250	0.000
Fraud Risk Assessment	0.251	0.065	0.267	3.862	0.000

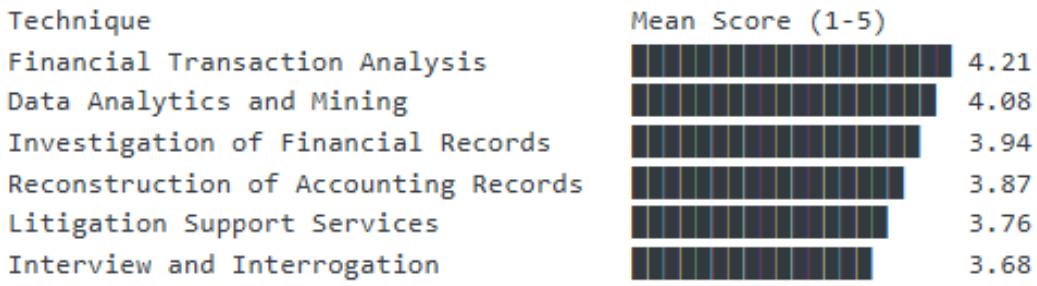
Dependent variable: perceived fraud detection effectiveness. Values displayed as 0.000 in the source are interpreted as $p < 0.001$, not a literal p value of zero. B = unstandardized coefficient; β = reported standardized coefficient.

Interpretive qualification: The available aggregate tables do not reconcile exactly. In particular, the reported unstandardized and standardized coefficients do not match the supplied standard deviations under the usual OLS standardization identity; the regression equation evaluated at the reported construct means also does not reproduce the reported outcome mean. These internal inconsistencies prevent independent confirmation of the exact coefficients or their rank ordering without the original data and statistical output. The numbers above are retained solely to preserve the source record; no substitute estimates have been presented as findings.

4.5. Perceived utility of individual techniques

The source figure ranks financial transaction analysis (mean 4.21) and data analytics/mining (mean 4.08) above investigation of financial records (3.94), reconstruction of accounting records (3.87), litigation support (3.76), and interview/interrogation (3.68). These are ratings of perceived usefulness; they are not comparative estimates of fraud cases actually detected by each technique.

Figure 1. Perceived effectiveness of forensic accounting techniques (original graphic)

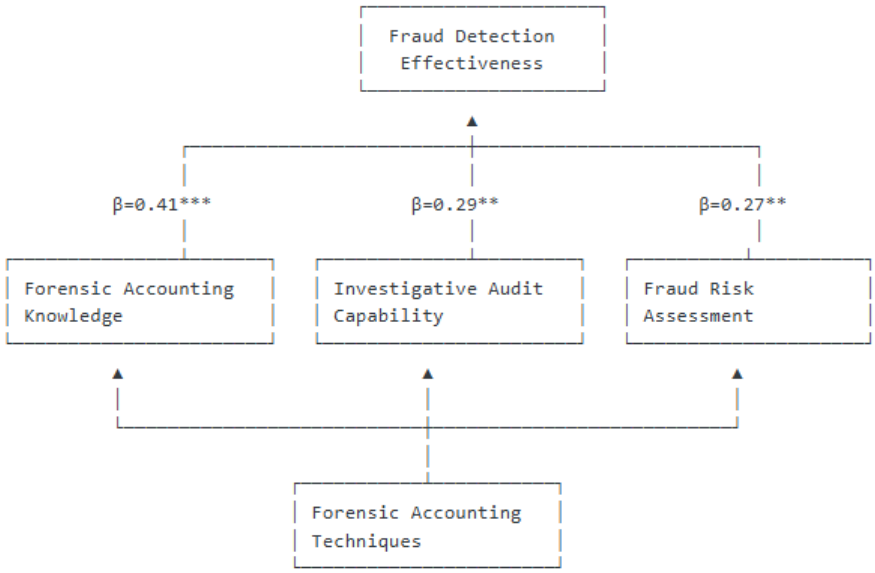


The six mean scores are taken from the original graphic; response dispersion for each technique is not reported.

4.6. Structural equation model as reported

The original manuscript reports AMOS 26 fit statistics of $\chi^2/df = 2.14$, CFI = 0.952, TLI = 0.941, RMSEA = 0.063, and SRMR = 0.048. Figure 2 preserves the source path diagram, which graphically displays selected coefficients for knowledge, investigative audit capability, and fraud risk assessment, along with a techniques node. The complete structural specification, degrees of freedom, measurement model, covariance structure, and estimation details were not supplied, so the fit values cannot independently validate the hypothesized relationships.

Figure 2. Structural model and fit indices (original graphic)



Model Fit Indices: $\chi^2/df = 2.14$; CFI = 0.952; TLI = 0.941; RMSEA = 0.063; SRMR = 0.048
***p < 0.001; **p < 0.01

Reproduced from the source. This selected-path illustration should not be interpreted as independent confirmation of mediation or causality.

4.7. Comparison between forensic accountants and auditors

Table 5 compares forensic accountants (n = 73) with the combined group of internal and external auditors (n = 153). The reported means for forensic accountants exceed those for auditors across knowledge, investigative capability, risk assessment, and perceived fraud detection effectiveness. The source presents all four differences as significant at $p < 0.001$. As the comparisons are unadjusted and the sample is purposively selected, they should not be interpreted as occupation-driven causal effects.

Table 5. Professional-group comparisons

Variable	Forensic Accountants (n=73)	Auditors (n=153)	t-value	Sig.
Forensic Accounting Knowledge	4.31 (0.58)	3.87 (0.71)	4.672	0.000
Investigative Audit Capability	4.12 (0.67)	3.58 (0.82)	5.124	0.000
Fraud Risk Assessment	4.02 (0.69)	3.52 (0.79)	4.789	0.000
Fraud Detection Effectiveness	4.08 (0.72)	3.54 (0.84)	4.891	0.000

Values are group means (standard deviations), independent-samples t statistics, and reported significance values. The 59 financial officers are not part of this comparison. The source codes 0.000 as $p < 0.001$.

5. Discussion

5.1. Integrating forensic tools and professional competence

The source findings are directionally consistent with the literature showing that forensic accounting work combines analytical techniques with judgment-intensive investigation. The positive bivariate associations across all four capability domains suggest that respondents who rate specialized competencies more favorably also tend to report greater detection effectiveness. However, correlations may partly reflect common response tendencies, organizational culture, or overlapping measurement content. Thus, evidence for professional association should be distinguished from proof that introducing a technique will cause measurable improvements in detected cases (Kaur et al., 2022; Agboare, 2021; Odeyemi et al., 2024).

5.2. Why knowledge matters for interpretation

Among the original multivariable estimates, knowledge has the highest reported standardized coefficient. This interpretation is conceptually plausible: anomaly detection requires understanding transaction systems, organizational incentives, accounting manipulations, and evidentiary relevance. The cross-occupation comparison also suggests higher self-ratings among forensic accountants. Earlier work on fraud risk assessment similarly identifies specialized knowledge and mindset as salient professional attributes (Popoola et al., 2014a; Popoola et al., 2014b; Popoola et al., 2015). Nevertheless, because the supplied regression statistics do not reconcile, the ordering of predictors should be considered provisional until the model is re-estimated.

5.3. Investigative audit capability and risk-based prioritization

The literature places investigative procedures and fraud risk assessment in complementary roles. Risk assessment directs attention to likely exposures, while investigation tests whether identified anomalies are supported by reliable evidence. The source data show favorable perceptions of both domains, supporting a practical recommendation for joint training in documentary review, transaction tracing, structured interviewing, preservation of digital evidence, and risk-oriented audit planning (Thomas & Indriaty, 2023; Mansour et al., 2020; OECD, 2020). Independent quality assurance and formal escalation rules are especially important because a screening alert is not equivalent to a confirmed case.

5.4. Technology as an enabler, not a stand-alone solution

High ratings for financial transaction analysis and data analytics/mining are consistent with the promise of technology-enabled fraud screening. Analytical systems can efficiently flag unusual payments, duplicate vendor attributes, atypical procurement patterns, and inconsistent documentation for follow-up. Yet successful implementation also requires adequate data quality, secure access, documented analytical procedures, governance over automated outputs, and skilled human review (Odeyemi et al., 2024; Kaur et al., 2022). The survey did not measure deployment intensity, algorithmic performance, or incremental detection after technology adoption; therefore, claims of measured technological impacts would exceed the evidence.

5.5. Institutional and policy implications for Vietnam

Practical implications follow from the reported associations and the institutional literature rather than from confirmed causal effects. Vietnamese public-sector organizations could consider specialist forensic accounting functions where mandates justify them, capacity building that integrates knowledge and investigative skills, and risk-informed use of analytics. The OECD's framework supports embedding such initiatives within broader internal controls and integrity risk management rather than treating forensic work as an isolated compliance intervention (OECD, 2020). Any implementation should be aligned with Vietnam's applicable anti-corruption and public-audit legal framework (National Assembly of Vietnam, 2018).

A phased implementation could begin with capability mapping and case-handling protocols, proceed to targeted training and controlled pilots in high-risk financial workflows, and then evaluate outcomes using independently documented indicators. Appropriate indicators include verified referrals, substantiated cases, time to detect, false-positive rates, evidence quality, and case resolution. These metrics are recommendations for future evaluation and were not measured in the 2024 survey.

5.6. Theoretical contribution

The study contributes a Vietnam-focused account of how forensic practice dimensions cluster around self-perceived detection capability. It draws attention to the interaction between professional knowledge, investigative skill, and risk-oriented analysis, extending context-specific discussion beyond studies concentrated in other developing economies. Because predictor ordering has not been independently corroborated and the measurement model is incompletely documented, the contribution is most appropriately characterized as exploratory association evidence with an integrated conceptual interpretation, rather than a generalizable or causally identified theory test.

5.7. Limitations and research agenda

Four limitations constrain interpretation. First, purposive sampling in three major cities limits geographic and organizational generalizability. Second, all major variables were obtained from the same self-report instrument at a single time, raising common-method and social-desirability concerns. Third, fraud detection was assessed by perceptions rather than independently verified fraud outcomes. Fourth, the available summary tables contain reporting discrepancies that must be resolved with respondent-level data, the SPSS syntax/output, and AMOS specifications before the model can be represented as validated.

Future research should combine multiple organizational sources and objective case-level outcomes; document and validate the exact questionnaire items; evaluate measurement invariance between forensic accountants and other auditors; and, where feasible, investigate changes before and after training or analytics adoption. Replication across rural and provincial agencies would also improve external validity. A prospective design could separate acquisition of professional capabilities, changes in investigative practice, and subsequent detection outcomes.

6. Conclusion

This study examines perceived fraud detection effectiveness among 285 Vietnamese public-sector accounting and auditing professionals surveyed in 2024. The source data report positive correlations between detection effectiveness and forensic techniques, professional knowledge, investigative audit capability, and fraud risk assessment. Financial transaction analysis and data analytics received the strongest technique ratings, and forensic accountants reported higher average capability scores than the comparison group of auditors.

The central implication is that forensic accounting capability should be understood as a combination of analytical tools, professional expertise, evidence-based investigation, and structured fraud risk assessment. For Vietnam's public sector, strengthening these complementary functions is a plausible governance strategy that warrants rigorous evaluation. The evidence remains associative and perception-based; the original regression discrepancies must be reconciled before exact multivariable estimates are relied upon for a journal submission or policy claim.

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