

Economic and Financial Crime, Forensic Accounting and Sustainable Developments Goals (SDGs). Bibliometric Analysis

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Abstract : This aim of this work is to stress the needs for enhancing the role of forensic accounting in fighting economic and financial crime, in the context of the new international regulation movements in this area enhanced by the International Federation of Accountants (IFAC). Corruption, money laundering, tax evasion and other frauds significant hamper the economic growth and human development and, ultimately, the UN Sustainable Development Goals. The present paper also stresses the role of good governance in fighting the frauds, in order to achieve the most suitable sustainable development of the society. In this view, we made a bibliometric systematic review on forensic accounting and its contribution towards fraud detection and prevention and their relationship with good governance and Sustainable Developments Goals (SDGs). In this view, two powerful bibliometric visual software tools, VosViewer and CiteSpace are used in order to analyze published papers identifies in Scopus and Web of Science databases over the time. Our findings reveal the main red flags identified in literature as used tools by forensic accounting, the evolution in time of the interest of the topic, the distribution in space among world countries and connectivity with patterns of a good governance. Visual designs and scientific maps are useful to show these findings, in a visual way. Our findings are useful for managers and policy makers to provide important avenues that may help in reaching the 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, in the area of using forensic accounting in preventing frauds.

Keywords : forensic accounting, frauds, red flags, SDGs

Conference Title : ICABE 2023 : International Conference on Accounting, Business and Economics

Conference Location : New York, United States

Conference Dates : August 10-11, 2023