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# FACTORS AFFECTING ORGANIZATIONAL INTENTION TO ADOPT FORENSIC ACCOUNTING PRACTICES: A CASE OF JORDAN

## Abstract

Lack of effective internal control, subpar financial reporting, and inefficient audits have all harmed an organization's ability to operate efficiently. Organizations are now under pressure to enhance their auditing procedures in order to stop and catch fraud. Forensic accounting techniques have gained attention in this direction as a fraud identification and prevention tool. This study aims to examine the factors that affect an organization's intention to adopt forensic accounting practices. The analysis is based on primary data and uses a sample of 273 employees from listed firms in Jordan to examine this phenomenon. Specifically, the study used correlation and regression analysis to investigate whether coercive, mimetic, and normative pressures determine organizations' intentions to use forensic accounting practices. The results confirm a significant positive relationship between coercive, mimetic, and normative pressure and the organizations' intentions to use forensic accounting practices among Jordanian firms. These results highlight the importance of management consultants and training of the employees for appropriate fraud risk management.

## Keywords

coercive pressure, mimetic pressure, normative pressure, listed firms, Amman Stock Exchange

## JEL Classification

M41, M42, M48

## INTRODUCTION

Worldwide corporate fraud in the shape of white-collar crime is widespread. A global economic crime survey (PwC, 2022) targeted 3,877 employees in 78 countries. They reason that 51% of respondents had encountered economic crime in the past two years. Further, Levin and Coburn (2011) asserted that the Global Financial Crisis of 2007–2009 mainly resulted from undisclosed conflicts of interest and the failure of regulators. The outcomes of this crisis were fraud, theft, or embezzlement occurring within or against the broader community. As a result, forensic accounting began to rise as a tool to detect financial frauds in times of widespread spree of financial frauds and lag in the auditing practices to curb them (Bhasin, 2013). By these means, forensic accounting makes valuable additions to regulatory mechanisms, i.e., the enhancement of corporate governance by creating a fraud prevention mechanism in an organization (Bhasin, 2017).

Forensic accounting has been focused on the promotion and supply of forensic accounting practices vis-à-vis the incorporation of education and training (Rezaee et al., 2004; Boys, 2008) and the examination of relevant skills needed by forensic accountants (Bressler, 2012;



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Author(s) reported no conflict of interest

Digabriele, 2008). Most forensic accounting studies were conducted in developed countries. These studies emphasized the future role of forensic accounting education in promoting forensic accounting (Porter & Crumbley, 2012; Ibex & Grippo, 2008; Smith & Crumbley, 2009; Curtis, 2008). It is suggested that the need for forensic accounting is emerging because of its ability to detect fraud. However, concerning developing countries, the literature concerning forensic accounting is still in the infancy stage and has not been picked up (Okoye, 2009). Therefore, there is a need for a study that will enhance the forensic accounting literature by providing evidence on the organizational intention to use forensic accounting practices in a developing country like Jordan.

## 1. LITERATURE REVIEW

Forensic accounting uses accounting, auditing, and investigative skills to detect fraud (Houck et al., 2006). A forensic accountant can be thought of as “someone knowledgeable and skilled in fraud detection and prevention” (Bologna & Lindquist, 1995). Forensic accountants use their expertise in accounting, auditing, and investigative techniques when performing an investigation. In order to see beyond the figures and deal with the situations of business reality, they receive special training. Specifically, a forensic accountant combines quantitative research skills to find fraud and to evaluate the effectiveness of internal control systems (Muthusamy, 2011).

Prior literature asserted that to determine the organizational intention to use forensic accounting practices, one must look up for locus of adoption or intention (Fichman, 1992). Notably, the locus of adoption can be on an individual (an individual on his own decides to adopt forensic accounting practices) or an organizational level (top management decides to adopt forensic accounting practices). This study chooses to focus on the organizational level. Ashworth et al. (2009) found that institutional pressures strongly existed in the UK, which were coercive, normative, and mimetic. Further, Carpenter and Feroz (2001) noted that institutional pressures play a substantial role in adopting accounting practices.

DiMaggio and Powell (1983) state coercive pressures are “both formal and informal pressures exerted on organizations by other organizations upon which they are dependent and also by the cultural expectations in the society within which organization function.” These pressures originate from a variety of sources like regulatory authorities (Button et al., 2007), media (Einwiller et

al., 2010; Bovens, 2007), and audit commission (Gomes, 2006). These sources play a vital role in decision-making either through voluntary dispersion or legal compulsion (Oliver, 1991). Therefore, emerging coercive pressures may compel organizations to adopt forensic accounting practices if they find them useful in the interest of the firm and society.

Following DiMaggio and Powell (1983), mimetic pressures mean the pressures arising from the practices followed by similar firms within the environment of a firm. However, these pressures are biding when these practices become successful and legitimate. Prior studies have found strong evidence for organizational change bought up by mimetic factors (Khadaroo, 2005; Teo et al., 2003). Mimetic practices help organizations when they face ambiguous situations and are unclear about the solutions to those problems. In such a scenario, looking at what other firm in the industry is doing proves advantageous and provides a solution at a minimal cost (Cyert & March, 1983). The mimetic pressures arising from organizations of similar interest may force an organization to adopt forensic accounting practices if other firms are already doing so or planning to do so.

DiMaggio and Powell (1983) showed that normative pressures result from changes initiated by the professionals in an organization, and these changes are bought up by their thinking of the accepted models, rules of behavior, and the best practices thereof (James, 2009). The normative pressures can also come from forensic accounting service providers (Yoon & George, 2013), professional bodies and associations (Wesley Lane, 2011), and other stakeholders (Clement, 2005). Additionally, Maingot (2006) recognized that normative pressure refers to the influence of typical professional norms and the adoption

of cutting-edge practices by a professional community. Therefore, professional networks within an organizational context may facilitate the transmission of innovative practices and information sharing within organizations (DiMaggio & Powell, 1983). The intention to use forensic accounting practices evolution may be influenced by normative pressure (Järvinen, 2006).

Forensic accounting is an emerging topic of study, particularly in developing countries. Research distinguishes some key factors that force organizations to adopt forensic accounting practices because of their ability to detect fraud. Considering the literature mentioned above, it is necessary to note that this study seeks to enhance the forensic accounting literature by examining the factors affecting organizational intention to adopt forensic accounting practices. Specifically, the study chooses Jordan because, recently, few studies have emerged in Jordan in the domain of forensic accounting. The examples are Al-Abbadi et al. (2021), and Hashem (2021). However, the evidence still needs to be discovered.

Thus, this study aims to investigate forensic accounting adopted by Jordanian companies. The paper elaborates on the following hypotheses:

- H1: Coercive pressures affect Jordanian organizations' intentions to adopt forensic practices.*
- H2: Mimetic pressures affect Jordanian organizations' intentions to adopt forensic practices.*
- H3: Normative pressures affect Jordanian organizations' intentions to adopt forensic practices.*

## 2. METHODOLOGY

The study uses a descriptive research design. The analysis focused on employees belonging to Jordanian listed firms. It is important to note that firms listed on Amman Stock Exchange are divided into three industries: finances, services, and industry. The description of firms belonging to the Amman Stock Exchange and their industries is given in Table 1. A multistage sampling technique has been adopted. In the first stage, firms were

randomly chosen from the group of firms belonging to specific sector. For instance, three of the 14 banking firms are chosen as the sample; similarly, three of the 17 insurance firms are chosen as the sample. The number of firms to be taken as part of the sample has been decided by considering the number of firms belonging to each sector.

**Table 1.** Sample description

Sphere	No. of listed firms	No. of firms selected for the sample
<b>Financial Sector</b>		
Banks	14	3
Insurance	17	3
Diversified Financial Practices	28	3
Real Estate	32	4
<b>Service Sector</b>		
Healthcare Services	2	1
Educational Services	5	1
Hotels and Tourism	9	2
Transportation	9	2
Technology and Communication	2	1
Utilities and Energy	5	1
Commercial Services	9	2
<b>Industrial Sector</b>		
Pharmaceutical and Medical Industries	2	1
Chemical Industries	5	1
Food and Beverages	7	1
Tobacco and Cigarettes	1	1
Mining and Extraction Industries	6	1
Engineering and Construction	7	1
Electrical Industries	2	1
Textiles, Leathers, and Clothing	1	1

In the second stage, employees belonging to the sampled firms were selected as the respondents of the study. In general, 11,909 employees belong to these firms as per the data given by the Amman Stock Exchange. These data are presented in Table 2. Further, to decide the sample size, Krejcie and Morgan's (1970) formula was used. Accordingly, a total of 373 employees were required as the sample, following the total proportion of employees. For instance, as per the proportion of total number of employees in The Jordan Islam Bank, 76 employees were taken as the sample, and similar logic was applied to other firms as well.

**Table 2.** Number of respondents

Sampled Firm	Sector	Total Employees	Sample Taken	
Jordan Islamic Bank	Financial	2433	76	
Safwa Islamic Bank		658	21	
Invest Bank		441	13	
Middle East Insurance		167	5	
Delta Insurance		115	4	
National Insurance		62	2	
Jordanian Expatriates Investment Holding		7	1	
Union Investment Corporation		7	1	
First Finance		67	2	
Union Land Development Corporation		79	2	
Specialized Jordanian Investment		4	1	
Ihdathiat Co-Ordinates		4	1	
Methaq Real Estate Investment		6	1	
Ibn Alhaytham Hospital Company		Service	432	13
Petra Education Company			505	16
Arab International Hotels	376		11	
Winter Valley Tourism Investment Co.	122		4	
Salam International Transport & Trading	7		1	
Transport & Investment Barter Company	170		5	
Jordan Telecom	1705		53	
Jordan Electric Power	2185		68	
Jordanian Duty Free Shops	688		21	
Comprehensive Leasing Company Plc	80		2	
Hayat Pharmaceutical Industries Co.	Industrial	233	7	
The Arab Pesticides & Veterinary Drugs Mfg. Co.		193	6	
Jordan Dairy		256	8	
Union Tobacco & Cigarette Industries		364	11	
National Steel Industry		73	2	
Arabian Steel Pipes Manufacturing		130	4	
United Cable Industries		185	6	
The Jordan Worsted Mills		155	5	
Total		11909	373	

A structured questionnaire was created as the study’s instrument for gathering primary data. The research instrument was adapted from Sahdan (2018) who also tried to analyze organizational intention to use forensic accounting practices. The designed questionnaire was divided into two parts: the first part was dedicated to the demographics of respondents; the second part contained statements on components of coercive pressures (CP), mimetic pressures (MP), normative pressures

(NP), and intention to use forensic accounting practices (INFS). Specifically, the second part of the questionnaire contained eight statements on coercive pressures, three on mimetic pressures, six on normative pressures, and four on intention to use forensic accounting practices, making the total number of statements equal to 21. Each statement was based on a 5-point Likert scale.

After distributing 373 questionnaires, 78 questionnaires were found to have missing data. Therefore, they were removed from the sample. Also, 22 responses were found to be unengaging and outliers, hence deleted from the sample. Therefore, the study retrieved 273 valid responses for final analysis with a response rate of 73%. Next, the instrument’s reliability was tested by using Cronbach’s alpha. The alpha scores for all four constructs and the whole instrument, as seen in Table 3, are above the acceptable level of 0.70. Thus, the questionnaire is reliable for further analysis.

**Table 3.** Reliability test

Variable	Sample size	No. of items	Cronbach’s alpha
CP	273	8	0.910
MP	273	3	0.759
NP	273	6	0.757
INFS	273	4	0.843
Overall	273	21	0.907

Note: CP = coercive pressures; MP = mimetic pressures; NP = normative pressures; INFS = intention to use forensic accounting practices.

### 3. RESULTS AND DISCUSSION

#### 3.1. Demographic characteristics

**Table 4.** Demographic profile of respondents

Characteristics	Variable	Frequency	Percentage
Gender	Male	198	72.5
	Female	75	27.5
Age	20-30 years old	64	24
	30-40 years old	102	38
	Above 40 years old	107	38
Qualification	Graduate	124	45.5
	Postgraduate	112	41
	Above postgraduate	37	13.5
Job Title	Manager	78	28.5
	Non-manager	195	71.5



Table 4 lists the frequencies and proportions of respondents (n = 273) with regard to the demographic factors. Table 4 shows that the majority of the respondents (n = 198) are males, and their percentage in the sample is 72.5. The females comprise only 27.5% (n = 75) of the sample. Further, analyzing age, the percentage of respondents belonging to the age group 30-40 and above 40 are approximately the same, while the percentage of respondents belonging to the age group 20-30 is 24% (n = 24). Regarding qualification, the majority of the respondents are graduates (45.5%; n = 124), followed by post-graduates, who are around 41% (n = 112). Lastly, concerning job titles, respondents holding manager positions account for 28.5% (n = 78), and those holding non-manager positions are equal to 71.5% (n = 195).

### 3.2. Descriptive statistics

The descriptive statistics of all the variables used in the study are presented in Table 5. Firstly, the mean value of the INFS variable is equal to (3.6117) with a standard deviation equal to (.77434). The mean value of the MP variable is equal to (3.1697), and a standard deviation is (.72879). Similarly, the mean value of the NP variable is (2.3400) with a standard deviation of (.76540), and, in a similar vein, the mean value for the CP variable is (3.8100) with a standard deviation of (.64473). Additionally, skewness and Kurtosis are within the acceptable limit of ±1.96, implying normal distribution for all the variables.

**Table 5.** Descriptive statistics

Variables	Min	Max	Mean	Std. Dev.	Skewness	Kurtosis
INFS	1.00	5.00	3.6117	.77434	-.894	.916
MP	1.00	5.00	3.1697	.72879	-.406	-.251
NP	1.00	4.83	2.3400	.76540	.478	-.089
CP	1.00	5.00	3.8100	.64473	-.872	1.888

Note: CP = coercive pressures; MP = mimetic pressures; NP = normative pressures; INFS = intention to use forensic accounting practices.

### 3.3. Correlation analysis

Table 6 shows Pearson correlation results. The correlation analysis has been performed in order to make an initial investigation of the relationship between variables used in the study. The correlation coefficient of all the variables is significant at a 1% level of significance, which provides a clue for a relationship between the CP, NP, and MP on INFS.

cant at a 1% level of significance, which provides a clue for a relationship between the CP, NP, and MP on INFS.

**Table 6.** Correlation results

Variables	INFS	CP	MP	NP
INFS	1			
CP	.428**	1		
MP	.427**	.262**	1	
NP	.324**	.266**	.379**	1

Note: \*\*. Correlation is significant at the 0.01 level (2-tailed). CP = coercive pressures; MP = mimetic pressures; NP = normative pressures; INFS = intention to use forensic accounting practices.

### 3.4. Regression analysis

Table 7 shows regression analysis results with INFS as the dependent variable and CP, MP, and NP as independent variables. Specifically, column 2 of Table 7 presents the results with CP as the independent variable and INFS as the dependent variable. Subsequently, through columns 3 to 4, the results of regression with MP and NP as independent variables are presented in each column, respectively. Table 7 shows that the F-value is significant at a 1% level of significance, implying the fitness of regression models.

The Durbin-Watson statistic is within the range of 1.50 to 2.25, implying that autocorrelation is not a problem in this model. Additionally, the Adjusted R-squared for all the models has remained within the range of 0.18 to 0.10, implying that the independent variables are able to explain the Adjusted R-squared percent of the variation in the dependent variable.

**Table 7.** Regression results

	(1)	(2)	(3)	(4)
CP		0.428* (7.804)		
MP			0.427* (7.766)	
NP				0.324* (5.640)
F		60.906*	60.308*	31.814*
Durbin Watson		1.916	1.945	1.950
Adjusted R-squared		0.184	0.182	0.102

Note: Asterisks (\*) indicate significance at a 1% level of significance. T-values are reported in parentheses. Dependent variable: INFS. CP = coercive pressures; MP = mimetic pressures; NP = normative pressures; INFS = intention to use forensic accounting practices.

With regard to the coefficients of the independent variables, a significant positive coefficient (.428) on the CP variable with a t-value of (7.804) is found. These results imply that coercive pressures significantly impact organizations' intentions to use forensic accounting practices, and a 1-unit increase in coercive pressure causes organizations to adopt forensic accounting by 0.428 units. These results are in line with the findings of Einwiller et al. (2010) and Bovens (2007), supporting H1.

Further, a significant positive coefficient (.427) on the MP variable with a t-value of (7.766) is found. It can be asserted that a 1 unit increase in mimetic pres-

ures causes the organization's intention to adopt forensic accounting to increase by .427. These results are consistent with H2 that mimetic pressures have a significant impact on the Jordanian organization's intention to adopt forensic practices. This supports Khadaroo (2005) and Teo et al. (2003).

A significant positive coefficient (.324) on the NP variable with a t-value of (5.640) implies that a 1 unit increase in normative pressure causes organizations' intentions to adopt forensic accounting to increase by .324. These results support H3 and also confirm the results of Yoon and George (2013), Wesley Lane (2011), Maingot (2006), and Clement (2005).

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## CONCLUSION

The study aimed to examine the factors affecting organizational intention to use forensic accounting practices among the Jordanian listed firm. The results confirmed a significant positive impact of coercive, mimetic, and normative pressures on the organizational intention to adopt forensic accounting practices. Based on the study findings, some important conclusions can be drawn. These include the need for fraud risk management in place and understanding the factors that affect the organization's intention to adopt forensic accounting practices. The employees need to be trained for an effective forensic accounting practice.

The study implies that to build long-term robust fraud detection mechanisms, organizations must consider the factors that affect employee intention to adopt forensic accounting practices. Understanding such factors would help build better fraud risk management and training mechanisms. Additionally, the result implies that organizations must create cordial relations with employees to counter fraud. The shared services or partnerships can create capabilities and strengths to counter fraud and build resources for fraud detection. Also, sharing information, transferring skills and knowledge could benefit organizations in the future and build a better environment for fraud management.

## AUTHOR CONTRIBUTIONS

Conceptualization: Nahed Habis Alrawashedh.

Data curation: Nahed Habis Alrawashedh.

Formal analysis: Nahed Habis Alrawashedh.

Funding acquisition: Nahed Habis Alrawashedh.

Investigation: Nahed Habis Alrawashedh.

Methodology: Nahed Habis Alrawashedh.

Project administration: Nahed Habis Alrawashedh.

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Validation: Nahed Habis Alrawashedh.

Visualization: Nahed Habis Alrawashedh.

Writing – original draft: Nahed Habis Alrawashedh.

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