

Arab American University
Faculty of Graduate Studies
Department of Administrative
and Financial Sciences
Master Program in Accounting and Auditing



**The Availability of Forensic Accounting Application Factors
to Enhance the Audit Quality in Palestine**

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**This Thesis Was Submitted in Partial Fulfillment of the
Requirements for the Master Degree in
Accounting and Auditing**

Palestine, December/2025

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Thesis Approval

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Palestine, December/2025

Declaration

I declare that, except where explicit references is made to the contribution of others, this thesis is substantially my own work and has not been submitted for any other degree at the Arab American University or any other institution.

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Date of Submitting the Final Version of the Thesis: 25.04.2026

Dedication

To the two beloved ones who represent to me a canvas of tenderness and peace, to those who give meaning to life in all its aspects, to those who make me feel that I am in constant warmth and protection, to the inexhaustible giving and endless support,

To my mother and father.

To the voice that soothes my mind and the light that guides my path, to the partner who made my life more beautiful and meaningful, to the one who gives me strength and confidence, to my friend and companion on life's journey,

To my son Mohammad.

To my dear siblings, you are the first friends who accompanied me every step of the way.

Thank you for all the beautiful moments we've shared and for your continuous support.

To those thanks to whom I stand today on the threshold of achievement, to the driving force in every step of this journey, To my esteemed professors at Arab American University

To the constant truth in my life, to those who light my path with laughter and support, to every smile and every tear you shared with me,

My friends, my loved ones, my colleagues.

To all of you, I dedicate the fruits of my humble effort.

Ahmad Lutfi Omer Mahdawi

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Praise be to God, the one who has Blessed and guided me on the road of knowledge and learning. I praise and thank Him, as befits His majesty and great power, and pray that Almighty God will make this work the beginning of much success.

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I am thankful enough to all the members of the dissertation examination committee for the encouragement they incessantly gave and for allocating their precious time for authentic completion of the work with no compromise on merit.

Special thanks go to those who contributed to and participated in the study, particularly the many subjects who willingly completed the questionnaire I had circulated. Without your comments and assistance, this work would never have been realized or reached scholarly merit.

All glory be to Almighty God; I thank you all.

Ahmad Mahdawi

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Abstract

The study focuses on the factors available for forensic accounting applications as well as their potential to enhance audit quality in Palestine. This further seeks to find out whether Palestinian auditors have the necessary instruments, skills, and resources to apply forensic accounting practices and whether such practices improve audit quality. The study was quantitative and relied on the use of a well-structured questionnaire distributed to external auditors and employees of the financial departments in companies listed on the Palestine Exchange. Description statistics, reliability tests (Cronbach's Alpha), t-tests, and Pearson correlation analysis on the data were done through statistical software called JASP. It turned out that Palestinian auditors are moderately ready in terms of the forensic tools and skills. Still, it actually showed limited application of advanced techniques such as data analytics. Furthermore, the results provided evidence of a statistically significant relationship between the application of forensic accounting factors and the betterment of audit quality; that is, fraud detection within auditing standards. In conclusion, forensic accounting requires training and an elaborate system, including technical instruments, professional training, and organizational support to improve audit quality. The implications of these findings are more practical to policymakers, regulators, and audit firms in enhancing efficacy and credibility regarding the auditing profession in Palestine. Keywords: Forensic Accounting, Audit Quality, Fraud Detection, Professional Skills, Palestine.

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List of Definitions of Abbreviations

Abbreviations	Title
CAATT	Computer-Assisted Audit Tools and Techniques
ISAs	The International Standards on Auditing
IFAC	International Federation of Accountants
ACL	Access Control List Software
IDEA	Interactive Data Extraction and Analysis
PACPA	Palestinian Association of Certified Public Accountants
IESBA	International Ethics Standards Board for Accountants
IAASB	International Auditing and Assurance Standards Board
ISQM	International Standard on Quality Management
PCAOB	Public Company Accounting Oversight Board

Chapter One: Introduction

1.1 Background of the Study

The auditing profession serves as a vital force which maintains financial report clarity while upholding accountability standards and ensures report accuracy. Auditors around the world have started to use specific methods together with forensic accounting techniques to identify and stop and investigate financial irregularities according to Afriyie et al. (2023). Forensic accounting merges accounting practices with auditing techniques and investigative abilities to deliver complete financial investigations which help identify fraudulent activities and other financial wrongdoing (Alharasis et al., 2023). The research investigates how forensic accounting application elements exist in auditing environments to determine their potential for improving audit quality in Palestine.

Forensic accounting is a profession that combines expertise of accounting, auditing, and investigations in examining books and records for evidence of fraud, corruption, and other financial crimes. As opposed to the whole gamut of accounting engagements directed at the presentation of accurate financial results, forensic accounting applies to legal situations where it is important to uncover irregularities and build detailed analyses that could support court cases (Abdusallam & Tasnim, 2020). On the other hand, auditing has been defined as the systematic process of checking financial records to ensure that bookkeeping has been done correctly in a manner that is compliant with laws and presents transactions in a clear and candid way (Alsughayer, 2021). While traditional audits verify or disprove whether financial statements are trustworthy, forensic audits dig deeper to discover any signs of fraud (Arsyad & Natsir, 2023). Together, forensic accounting and auditing develop the professional level of enhancements necessary for them to identify, deter, and resolve the many unethical dealings related to the field of financial activities, allowing more accountability and trust in various financial systems (Al Qazaawi et al., 2023).

The auditing industry maintains essential importance because it enables financial reporting systems to achieve improved transparency, accountability, and credibility. The public has lost their confidence because of the recent financial industry events which created an additional challenge for auditors. They must prove complete accuracy of financial reports (Saleh et al., 2020).

In Palestine, the auditing environment faces unique economic, regulatory, and institutional challenges. The financial corruption cases together with weak organizational controls and restricted regulatory powers have made the existing problems worse which resulted in people losing faith in financial documents that organizations publish (Alsughayer, 2021).

The standard auditing methods which people use today provide fundamental support but they fail to identify advanced deceptive fraud operations. The standard audit process involves financial statement evaluation for their fair presentation and their adherence to accounting rules but this process does not detect purposeful financial fraud or deceptive business practices (Lee, 2022).

To tackle these restrictions forensic accounting has come out as an area of expertise that scans the whole globe and incorporates accounting, auditing, and investigation techniques to uncover, stop, and study financial fraud. Forensic accounting is about looking into financial records in a legal and investigating way, allowing the uncovering of irregularities that might not be seen through the common audit processes (Williams et al., 2023). The forensic accounting profession has received much recognition and interest in most countries as a major tool to improve audit quality, corporate governance, and legal remedies for financial crimes. Its application has also achieved the expected results in equipping auditors with provisions to detect fraud and manipulate more useful assurance to stakeholders (Kaur et al., 2023).

The practice of forensic accounting, unlike other fields, has not been developed in Palestine, where it is relevant to the world. There are no established formal frameworks, specialized training programs, or even institutional support through which auditors could develop their capability in applying forensic techniques in practice (Daas & Zaid, 2024). Most developed and globally considered forensic accounting has not found a place or developed practices in Palestine. The absence of any formal framework, specialized training program, or institutional support has limited the very application of forensic techniques in the functions of auditors.

Additionally, Palestinian auditors often depend on traditional audit techniques which, instead, might not be addressing the escalating risks of financial misrepresentation and corruption (Abualrob, 2025). This gap demands assessing such factors within the forensic accounting application that can offer impetus to audit practice in the local context.

Such deficiency will eventually lead to audit quality deterioration and a diminished level of credibility by stakeholders in financial reporting. These high-quality audits should be essential for investors' protection, transparency, and economic stability in developing countries (Alhumoudi & Alhumoudi, 2023), with Palestine being no exception. Thus, in such cases, audit quality will significantly fall, thereby causing a decline in stakeholder credibility with financial statement reporting. High-quality audits should protect an investor, cause transparency, and result in economic stabilization; more so in developing countries, like Palestine, where such essentiality should be realized.

Audit quality frequently connotes the auditor's capability in discovering material misstatement and then issuing impartial, reasonable audit opinions. The auditor's analytical and investigative skills can be augmented that would greatly enhance this ability by the application of forensic accounting techniques to routine auditing (Odeyemi et al., 2024).

Furthermore, forensic accounting provides a support to the reinforcing of ethical standards in the auditing profession. Forensic accounting is committed to fraud prevention and detection. Fraud prevention and detection contribute a great deal to an environment in which financial reporting is more accountable and trustworthy (Talha et al., 2024). Given the growing concerns surrounding financial fraud and audit failures, it becomes essential to examine the extent to which forensic accounting application factors are available and utilized within the Palestinian auditing profession.

Forensic accounting is among the specialized methods, as well as forensic skills like fraud detection, investigation analysis, and detailed examination of financial records. Apparently, the study has shown that such availability and application of these factors can enhance the auditors' ability to find out about the irregularities and give stronger assurance, thereby reducing the risk of unnoticed financial misstatements (Clavería Navarrete & Carrasco Gallego, 2023).

An integration of forensic accounting factors into the auditing procedures allows auditors to use rigorous checks and analytical procedures that extend beyond usual auditing practice. This integration will enhance the effectiveness of the audit, underpin healthy ethical standards, and promote higher confidence in the auditing process (Dalwadi, 2023).

This study is focused on identifying forensic accounting applicator factors and determining their role in strengthening audit quality. In so doing, the research is aimed at supporting the subsequent development of more robust auditing practices. On this note,

emphasis is on the importance of viewing forensic accounting in improving audit practice factors that can be assessed for application within the auditing profession.

1.2 Problem Statement

Financial misfeasance in Palestine has a strong bearing on the threat to economic stability and corporate accountability. Traditional auditing methods have proven very ineffective in the detection and prevention of complex fraud schemes; therefore, the need exists for more specialized approaches like forensic accounting. Although the role of forensic accounting has been considered in many contexts as an avenue to improve audit quality, its practical application in Palestine is still very limited and warrants further investigation (Daas & Zaid, 2024).

Many studies have investigated the relationship between forensic accounting and audit quality. For instance, Al Natour et al. (2023) indicated how the skills of forensic accounting in fraud detection significantly affect audit quality, while the application of CAATTs acts as a moderating factor. In a related context, Al Qazaawi et al. (2023) compared the effects of forensic accounting expertise on the independent audit quality in Iraq and Iran, believing that this can be an appropriate approach toward creative accounting. Saleh et al. (2020) emphasized the role of forensic accounting in detecting corruption and fraud practices in the Kurdistan region, Iraq. Alkababji and Aljabari (2022) examined how forensic accounting techniques reduce creative accounting practices in the State of Palestine, while the study of Daas and Zaid (2024) focused on governance as a moderator in the relationship that exists between forensic accounting and the quality of accounting information. Yet a certain glaring research gap persists. Most of the previous studies are about fraud detection, corruption, or creative accounting or traversing the path of forensic accounting as if through mediating or moderating variables and not directly assessing its role in audit quality. Besides, empirical evidence that explicitly mentions this relationship in the Palestinian auditing environment is still scant, especially since forensic accounting practices have a weak practical hold there.

With these insights, there is still a gap in understanding how forensic accounting directly influences audit quality in Palestine. The present study aims to fill this gap by identifying the factors that would ensure successful implementation of forensic accounting and assess the impact of forensic accounting on audit practices. In this way,

this research also tries to contribute toward enhancing audit quality and addressing financial misfeasance in the Palestinian context.

1.3 Research Questions

Main Research Questions:

- Does the use of forensic accounting improve and enhance audit quality in Palestine?

Sub questions:

- What are the main factors of forensic accounting available in Palestine that influence audit quality?
- To what extent does the availability of forensic accounting tools and techniques improve the efficiency of auditors in detecting fraudulent activities?
- Is there a relationship between the level of forensic accounting application in Palestinian companies and the quality of audited financial reports?
- What are the major challenges facing the application of forensic accounting in Palestinian companies?

1.4 Research Objectives

The purpose of this research is to evaluate the degree to which forensic accounting is available as well as actively utilized in audits by Palestinian auditors. It shall:

- Determine the extent to which Palestinian auditors have available forensic accounting skills, forensic accounting tools, and forensic accounting training.
- Analyze the impact of forensic accounting factors on the quality of the firm's audits, and in more detail the quality of fraud detection and financial reporting.
- Examines some obstacles to the implementation of forensic accounting practices and gives recommendations on how the auditor can become more effective in Palestine.

1.5 Hypotheses

Main Hypothesis

Main Hypothesis 1: Palestinian auditors are well equipped with forensic accounting tools and techniques

Main Hypothesis 2: There is a significantly relationship between availability of forensic accounting factors and enhancing audit quality

Sub Hypothesis

Sub Hypothesis 1: There is a significantly (relationship between availability of forensic accounting tools and enhancing audit quality.

Sub Hypothesis 2: There is a significantly relationship between availability of skilled auditors in field of forensic accounting and enhancing audit quality.

Sub Hypothesis 3: There is a significantly relationship between introducing training courses in field of forensic accounting to auditors and enhancing audit quality.

1.6 Research Variables

- Independent variable: Forensic accounting factors, this includes training, tools equipment and skills.
- Dependent variable: Audit quality, measured by effectiveness in detecting fraud.

1.7 Methodology

This research will adopt quantitative analytical methods, through reviewing the related literature in addition to collecting primary data through questionnaires. The population will include external auditors, CPAs, financial professionals in different fields across various sectors in Palestine.

- Data Collection: A structured questionnaire will be developed, reviewed by academic experts, and distributed to a random sample of participants. The questionnaire will assess the availability of forensic accounting factors and the perceived impact of these factors on audit quality.
- Data Analysis: JASP software will be used for data analysis, to evaluate the relationship between forensic accounting factors (independent variables) and audit quality (dependent variable). Statistical tests will measure hypotheses, providing insights into the role of forensic accounting in enhancing audit quality.

1.8 Significance of the Study

The empirical evidence reported in this study reveals the direct effect of forensic accounting on the quality of audits within the Palestinian context and it is thus a contribution to the existing literature. To the contrary, previous studies had primarily concentrated on fraud detection, corruption, or creative accounting, but this study has expanded the theoretical comprehension by treating forensic accounting as a holistic mechanism for improving audit quality in a developing country. In addition, the research contributes to the existing literature on accounting and auditing by isolating the main determinants, that are push factors and the co-creation of a context-specific framework, which can steer the coming academic research in Palestine and not so different places, thus, offering a new direction for research in the area.

The study should practically benefit auditors, professional bodies, and regulatory authorities in Palestine in a way that it provides sound methodological recommendations for the effective application of forensic accounting practices. To fulfill the stated outcome, the study provides suggestions that can be useful for developing training programs in professional standards and regulatory policies to improve audit quality and enhance corporate accountability. In fact, results can help audit firms and financial professionals improve their skills in forensics, contributing to public trust in financial reporting and the entire integrity of the auditing profession in Palestine.

1.9 Scope and Limitations

This study centers on auditors and certified public accountants who are from Palestine, thus the results of the study cannot be generalized to other countries. Moreover, this research is concerned with the discussion of forensic accounting practices in line with the current laws and regulations that may be subject to changes in the future. Another limitation of this study is that the survey responses may be biased and it is quite hard to gather exact statistical data about availability and application of forensic accounting.

Chapter Two: Theoretical Framework and Literature Review

2.1 Introduction

The aim of this chapter is to review the existing literature concerning the application of forensic accounting in terms of improving audit quality. As this chapter proceeds, it will be viewed under three broad headings: the independent variable for forensic accounting; the dependent variable audit quality; and the relationship that exists between the two, according to previous studies. This would help build a clearer understanding of factors influencing audit quality in applying forensic accounting construction in the Palestinian case.

2.2 Forensic Accounting

2.2.1 Forensic Accounting: Definition and Scope

Al Shbeil et al. (2023) document the transforming forensic accounting into a niche specialization with a mixture of old techniques of accounting and investigative methods, which are aimed at carrying evidence in legal proceedings while uncovering dishonest practices of finance. Their study highlighted that the need for forensic accounting has grown in criminal financial cases and its methodical way of detecting, preventing, and supporting fraudulent litigation in cases of financial crime. The study however surveyed that the forensic accountant's functions have stretched themselves farther than traditional auditing operations, working with legal professionals, IT specialists, and law enforcement agencies on more complicated fraud cases. This idea was complemented further by Salehi and Adibian (2020) who studied the hands-on role of forensic accountants in examining misleading financial statements, tracking suspicious transactions, and uncovering regulatory violations. The results revealed that such investigative activities are significant in buttressing the credibility of financial reporting and then bolstering stakeholders' assurance in the audit process. Thus, these two studies have reinforced the current research assumption that forensic accounting is the linchpin of higher audit quality as it plays a multirole factor in fraud detection during its functioning in legal compliance.

Kaur et al. (2023) stated several things regarding the phenomena of forensic accounting, stressing that this accounting has a basis in multiple competencies, which are far beyond the number crunching. This research claimed that forensic accounting would entail an amalgamation of a variety of domains such as accounting, auditing, investigation, and evaluative judgment. According to the study, forensic accountants are people who do not simply perform financial analysis but have functions that involve the legal setting, giving them expert opinions and preparing exhaustive legal reports backing those proceedings in the courts of law." The learned researchers pointed out that the strengths of forensic accountants lie in well-grounded, objective, and technically accurate evaluations. It is viewed to lead into a perception of neutrality and reliability in the results. Such qualities make outputs from forensic accounting useful in legal decision-making. In this contemporary study, it is shown that auditors should develop their interdisciplinary skills to increase the quality of audits, particularly in conditions where fraud detection and legal integrity support are of paramount importance.

In like manner, Vutumu (2024) examines the interdisciplinary domains within forensic accounting, demonstrating that forensic accounting intervenes with core issues of accounting, alongside areas such as law, criminology, and regulations, to respond to the financial crime. It asserts that forensic accounting is a legal-centered approach whereby one applies accounting theories and controls to investigate fraud and give litigation support. Vutumu adds that this inter-disciplinary approach has ensured the strengthening of forensic accounting standing within modern legal systems and; additionally, has cemented its value with regards to compliance and transparency, inherently enhancing audit quality.

According to Talha et al. (2024), the emergence and subsequent enrichment of forensic accounting are due to the increasing global demand for transparency in financial report generation following a string of landmark corporate scandals. Such scandals have highlighted the shortcomings and weaknesses of the traditional accounting and auditing practices, thereby creating a compelling case for more rigorous and investigative undertakings; forensic accounting essentially deals with the investigation of financial irregularities and the formal presentation of evidence that is admissible in a court of law. Forensic accounting is about putting together the analytical fortitude of accounting with investigative skills to allow professionals to combat fraud, trace asset misappropriation, and fortify financial statement integrity. The forensic accounting field is therefore a bridge between financial expertise and legal culpability, which helps restore stakeholder

confidence by ensuring that financial disclosures comply with ethical and legal standards. Such a finding resonates with the objectives of this study, which examines how an integration of forensic accounting skills can hone audit quality and inspire greater confidence in financial reporting in the Palestinian context.

Widnyana & Widyawati (2022) give further explanation to this by giving the scope of forensic accounting, noting that it covers more than the detection of frauds. They say that forensic accountants use some specialized investigative techniques like data analysis, financial modeling, and transaction tracing to find such fraudulent activities that would not have come to light via routine audits. The practice of forensic accounting not only helps detect fraud, but it prevents fraud by making an organization reinforce its internal controls and compliance to add value to the integrity of the financial systems.

According to Alkababji and Aljabari (2020), forensic accounting has become an increasingly important weapon against financial corruption within the Palestinian context. As expressed in the authors' study, the demand for forensic accounting in Palestine within both public and private sectors is growing due to persistent fraud, misappropriation of resources, and lack of transparency in financial reporting. The authors maintained that forensic accounting plays a significant role in solving these problems through improved quality of financial disclosures and credibility of institutions. In an unstable socio-economic environment with a limited accountability framework, forensic accounting enhances the confidence of stakeholders and fosters economic stability. All these reflections are timely, as they communicate to the current study how the effective use of forensic accounting can be strategically used against structural challenges in financial governance and auditing in Palestine.

Finally, Navarrete & Gallego (2023) describes the critical relationship that exists between forensic accounting and legal proceedings. He indicates that forensic accountants form an important part of such legal cases as expert witnesses during financial fraud or misconduct. Their role goes beyond fraud detection to expert testimony on the financial implications of fraudulent activities in legal contexts where financial corruption and legal disputes can undermine the credibility of the economic system, forensic accountants are instrumental in providing accurate and reliable evidence that protects stakeholders' rights and supports the legal system.

2.2.2 Forensic Accounting Skills

Skills are one of the factors that affect the efficiency of forensic accounting, as the forensic accountant needs some capabilities and skills that are either analytical, technical or communication that help him detect financial fraud and enhance the quality of auditing. In the study of Abu-Tapanjeh & Al-Sarairah (2023) conducted in Jordan, the availability of these skills among auditors and certified public accountants working in the Jordanian Audit Bureau was measured, as the researchers measured forensic accounting skills as an independent variable. The group studied displayed significant forensic accounting skills which assist with the detection of financial violations. It has been recommended that further use of forensic accounting methods will warrant additional vocational training in developing these skills for their effect on the improved quality of auditing, detection of fraud cases, and assistance to judicial authorities in settling financial disputes.

Similarly, In Al Natour et al. (2023) study conducted in Egypt, forensic accounting skills was used as an independent variable whose impact on the auditor's self-efficacy to detect financial fraud was measured. The finding gives findings indicating that communication, psychological and social competencies; accounting and auditing skills bear positive, statistically significant correlation with auditors' competence in detecting fraud. In addition, results showed that computer-assisted audit techniques moderated this relationship, which focuses on promoting the use of professional competencies and technology in improving audit quality and detecting financial manipulation, This underscores the necessity to combine professional forensic accounting skills with modern technology to improve audit quality and upgrade fraud detection skills.

2.2.3 Forensic Accounting Tools & Techniques

Forensic accounting tools are an important consideration in strengthening the effectiveness of auditing processes and in helping to identify financial fraud. The tools include advanced computer software, data analysis techniques, and computer-aided audit techniques, which enable auditors to scan enormous amounts of information, and also help identify suspicious patterns and detect indicators of manipulation of finances.

Ogiriki and Appah. (2018) analyzed the effect of forensic accounting tools and techniques as independent variables on fraud detections in Nigeria's public sector. The study established a significant positive relationship between their use and fraud detection as well as prevention. They recommended an increase in the application of forensic accounting techniques to enhance the performance of fraud detection.

Likewise, Hamad Al-Hamoudi and Abdullah Al-Hamoudi. (2023) in Saudi Arabia conducted a research on how forensic accounting tools and techniques play a part in investigating corruption cases. The research highlighted that the ability of forensic accountants in identifying cases of financial fraud is greatly affected by employing analytical instruments that are advanced, like data and digital analysis. The authors unveiled that 61.3% of the respondents never made use of forensic accountants during past investigations and did so only on 27% of the cases. Nonetheless, respondents with experience of having encountered fraud agreed on the impact of the positive role of high-tech methods in the detection of abnormal patterns of finances. The tools played an important role towards restoring organizations' solvency and sustainability development.

2.2.4 Experience and Training in Forensic Accounting

In the study of Abdul Salam Mahmoud Abu Al-Tanjieh and Tasneem Mohammed Khalaf Al-Sarayrah (2021) from Jordan, experience and training in the field of forensic accounting were examined as important factors affecting the efficiency of forensic accountants. These two factors were considered as independent variables in the research, as their role in improving the professional performance of accountants in investigations related to financial fraud and supporting the judiciary in resolving financial cases was identified. Experience represents the motivation for developing practical skills that contribute to the effective application of forensic accounting, while training provides the necessary knowledge to use modern tools and techniques in this field. Through hypothesis testing, the results showed that both experience and training are widely available among accountants and auditors working in the Jordanian Audit Department, with a noticeable difference in specialized professional certificates. It has also been found that the availability of experience and auditing helps increase the productivity of forensic accountants' capabilities, making it easier for them to successfully face any financial or legal challenges.

2.2.5 Importance of Forensic Accounting in Detecting Fraud

According to Dalwadi (2023) Forensic accounting thus holds quite a powerful key in detecting financial frauds especially when the existing traditional audit procedures are not capable of doing that. Use of instrumented tools, rather forensic algorithms for detecting most hidden and complex frauds, is one such use. These tools would allow the

forensic accountant to find the most irregularities within the financial statements including fake accounts and hidden transactions. Given the digitization of financial systems and their complexities, algorithm-based analysis becomes critical in revealing patterns that otherwise do not exist.

But for Afriyie et al. (2023), forensic accountants have had two functions: detecting fraudulent acts and leading convincing and court-admissible evidence. This broadened the definitions of forensic accounting from financial detection to legally holding others accountable. Reliability and professionalism in evidence place great strength on fraud investigations so that forensic accountants become heavyweights in the fight for financial integrity and justice.

Joined together, these edified insights of Dalwadi (2023) and Afriyie et al. (2023) present a comprehensive view of forensic accounting as a tool for technology and law in financial fraud prevention. While Dalwadi focuses on the detection capabilities via data-driven methods, Afriyie et al. regard the judicial perspective of forensic accountants. The synergy of these perspectives illustrates how forensic accounting strengthens both the internal control environment and external legal accountability-inbrief making it indispensable to ensure transparency and trust in financial reporting.

Besides, Maheshwari & Reddy (2021) note that forensic accounting does not only identify fraud, but it also deters fraud. A forensic accountant follows good internal controls and periodically monitors a financial system in some company to demonstrate the areas where fraud could possibly happen. It allows an organization to take some risk-reduction measures and to safeguard its assets in good time. Alharasis et al. (2023) also observes that forensic accounting plays a crucial role in fraud detection within the public sector, where cases of financial maladministration and corruption are most probable. For example, forensic accounting ensures that public money is spent as it ought to be and makes it possible to detect fraudulent schemes early enough so that legal intervention can be sought in good time. Therefore, forensic accounting is both a proactive and investigative tool in the fight against fraud in all sectors.

2.2.6 Core Competencies Required in Forensic Accounting

According to (Alshurafat, 2022) Forensic accounting is a discipline based on multi-skill competencies, it actually covers beyond the traditional accounting knowledge but also includes analytical thinking and effective communication, as well as

psychological understanding. This completeness equips forensic accountants with the necessary tools to think and understand behaviors in the communication context of fraudulent activities besides the numbers involved. Such an approach would ensure deeper and effective analysis of financial misconduct.

Auditors having such skills have been reported to be better positioned by Alshurafat et al. (2022) to handle complex datasets and detect unethical activities. These capabilities improve audit quality. Fraud detection is an activity performed by a forensic accountant, who also contributes value to the audit process through much deeper preview and enhanced scrutiny during financial reviews.

As Daraojimba et al. (2023) argue, the advancement of technology alongside the increase in complexity in data gave relevance to the usage of computer-assisted audit tools that Today are also relevant for forensic investigations. They have the ability to detect dubious patterns that may lead to revealing unethical activities in the operations of any organization. The automation and accuracy of such tools make their workings competent enough for the detection of otherwise hidden anomalies in financial records, making forensic investigations as efficient and credible in today's business environment as never before.

Collectively, these studies indicate how forensic accounting is transformed by the aspects of technology and the complexities of modern-day finance. Alshurafat (2022) addresses the human cognitive side of forensic accounting, and Daraojimba et al. (2023) mostly emphasize the technologies that help within fraud detection. Alshurafat et al. (2022) brought both together by showing how a perfect combination of auditor skill and technology can contribute to the enhancement of audit quality. Forensic accounting today is a perfect blend of human skill sets supported by technological advances; this becomes the essence of ensuring good financial reporting.

2.2.7 Forensic Accounting in Palestine

Daas & Zaid (2024) argue that forensic accounting practices are not yet fully employed in the auditing profession in Palestine. The absence of a formal and structured framework by the Palestinian Association of Certified Public Accountants (PACPA) results in inadequate training and the lack of resources for auditors. This results in a shortfall in practically implementing forensic accounting techniques in the Palestinian audit environment.

Majdi and Alaa (2022) mention that forensic accounting is becoming increasingly critical in Palestine when financial fraud and corruption continue to face a significant amount of attention due to various efforts that are put in place to tackle them. The findings propose that forensic accounting has a primary arsenal for unearthing complicated financial irregularities, thus adding transparency to financial systems that are increasingly needed in both public and private sectors.

From the two previous studies, forensic accounting in Palestine is on the increase, with its practical applications lagging far behind. Majdi and Alaa (2022) described the growth of forensic accounting in Palestine in the battle against financial fraud and corruption, while Daas and Zaid (2024) inform that the PACPA has not yet set an adequate forensic accounting supporting legal framework. The absence of juristic supervision and guidance curtails auditors' ability to apply forensic techniques effectively. The above casts a further spotlight on the need for continued research to ascertain whether the existence of forensic accountancy supports auditing in high-quality as a human function for the benefit of all in Palestine.

2.2.8 Forensic Accounting Factors

In Palestine, forensic accounting as a relatively new field of science embraces several different techniques and factors that may substantially contribute to fraud detection and audit quality enhancement, namely: financial statement analysis, fraud detection methods, data mining, and some special interview techniques. Thus, Alkababji & Aljabari (2022) note that while these techniques are highly important, Palestinian auditors cannot effectively apply them without relevant resources, proper training, and a clear framework of forensic accounting within the auditing community of Palestine.

Forensic accounting helps in detection, prevention, and investigation of fraud in financial activities. Some of the factors likely to influence forensic accounting practices are expertise in accounting, the complexity of the financial transactions involved, and the legal environment within which the investigations take place. A forensic accountant requires the blending of knowledge in principles of accounting with that of investigation and legal techniques in fraud detection and court testimony (Odeyemi et al., 2024).

Matar (2023) stresses that forensic accounting has been traditionally manual and investigative; thus, practitioners need to review several financial documents such as balance sheets, income statements, and cash flow statements. He further concludes that

while labor-intensive, techniques still remain highly effective in pointing out differences that might suggest fraudulent activity or managerial misconduct. These particular findings are echoed by Ioannou and Demirel (2022), who identify as one of the most crucial tools in modern forensic accounting the deep analysis of financial documents to reconstruct the flow of funds. Their study demonstrates how such analysis can provide an answer to very complex financial crimes such as embezzlement, money laundering, and fraudulent transfers, where digital trails are not very forthcoming or manipulated.

The investigation of financial fraud within the digital environment uses different computer-based tools in the light of digital forensic accounting. Major techniques include data mining to analyze large data for extraction of fraudulent patterns, while electronic discovery (e-discovery) retrieves digital records, such as emails and transaction logs, from computers and cloud systems. Such methods can enable forensic accountants to uncover the hidden financial trails of fraudsters and obtain necessary evidence, which has often been impossible, particularly nowadays with increasingly digital business activity (Odeyemi et al., 2024).

2.3 Audit Quality

2.3.1 Definition of Audit Quality

Auditing quality relates to the extent to which an auditor is able to detect and report any material misstatements in the company financial statements. In the year 1981 Deangelo was one of the first to define audit quality and Alsughayer (2021) defined in terms of two important components: one is the auditor's competence, and the other is their independence. According to Alsughayer, an auditor, who is both highly skilled and independent, is thought to give more accurate and reliable assessments of financial reports. The more competent the auditor is, the more he or she is apt to recognize any discrepancies or fraud in the financial statements to ensure that the audit results mirror the true financial condition of the company.

Thus, based on this idea, Kawaase and others (2021) elaborated the definition of audit quality; they're of the view that it is not restricted to recognizing errors by the auditor, but also includes giving an expression of credible, unbiased, and reliable reports to stakeholders. It is this kind of audit that brings assurance to third parties, including investors and regulators, that the financial information issued can be relied upon.

Independence of the auditor is therefore of utmost importance, given that interference or pressure may arise from conflict of interest. This is why good quality audits protect against corporate fraud and misleading financial statements, thus avoiding or reducing instability in the market.

Further, (Abbas et al., 2021) clarifies that the size of the audit firm is a critical determinant in quality audit. In the audit departments, it is evident that with better-developed methodologies, material resources, and more specialized talents, the large firms are generally perceived as being more capable of carrying out thorough and high-quality audits than smaller firms have access to better technology, a wider mix of skilled professionals as well as established practices that can detect errors better than their smaller competitors. For instance, having forensic accountants in larger firms who specialize in fraud may enhance the audit process.

On the contrary, (Ngo & Le, 2021) noted small audit firms can provide the same quality services as those with big audit firms but may not have the same level of expertise and resources. Small firms might not be having up-to-date auditing tools or the broad network of specialists, thus limiting their capacity to perform audits from such an established level. However, that does not mean that small firms can't deliver good audits. It only means using available resources and expertise more creatively. The dichotomy between big and small firms indicates how the context and resources of an audit firm determine an audit's overall quality.

The research conducted by Al Qazaawi, M., Izadinia, N., and Kiani, G. (2023), verified that forensic accounting positively influences the quality of audits in Iraq and Iran. The findings revealed that the application of forensic accounting methods enhances auditors' skills in encouraging the quality of audits, particularly if they are specialized in that field. The research validated two hypotheses: the first being that forensic accounting improves audit quality and the second, which refers to the effect on the quantity of case paragraphs within audit reports, which indicated no statistically significant impact.

The research also carried out on forensic accounting for improving audit quality by Arsyad, M. and Natsir, S. (2023) was essentially aimed at government auditors and public auditors who have a minimum of five years of experience working in Makassar. The main findings had established that forensic accounting using Fraud Investigation and Corruption Investigation techniques helps auditors in the identification of the perpetrators of financial fraud. Audit quality embraced the forensically based recognition of material misstatements and manipulation of financial statements, both accidental and deliberate.

The study also shows its implications for future auditing efforts. The study also provides an insight into future directions of these methods enriching auditing.

2.3.2 Audit Quality Standards

The quality of an audit is greatly dependent on most of those international standards and ethical codes set up by the recognized organizations. Those frameworks are supposed to incorporate independence, objectivity, and transparency of the auditor during the audit processes, Including:

- **The International Standards on Auditing (ISAs):** issued by the International Federation of Accountants (IFAC), are among the foremost standards which provide complete guidance for planning, execution, and documentation of audit procedures. The ISAs emphasize auditor responsibility, professional skepticism, fraud risk assessments, and detriment to the sufficiency of audit evidence to support the audit opinion (IFAC, 2020; IAASB, 2023)

International Standards are a set of professional guidelines designed to provide integrity and consistency to auditors in the conduct of audits. These standards enable auditors to collect sufficient appropriate evidence to enable a forming opinion on the financial statements; increase transparency and reliability in financial reporting; among many other things. They are recognized worldwide and, most importantly, are critical in ensuring that auditing practices are consonant with global best practices, hence adding to the increased credibility of financial reporting (IFAC, 2020).

That include a set of rules for objectively and efficiently conducting audits and ensuring that operations conform to international standards. An emphasis on transparency and consistency, as these standards will further ensure public confidence in financial reporting, through which accurate information is provided to investors and the public. These standards provide a detailed examination of all components of financial statements to verify the statements' accuracy and absence of errors. Another key area stressed by the standards is that of proper documentation of all audit findings supporting the conclusions. Finally, the standards stress the independence and integrity of auditors and clearly state that any potential conflict of interest during the audit should be avoided (IFAC, 2020).

International Standards on Auditing (ISAs) are frameworks specifically designed to enhance the quality of auditing by stating minimum procedures and requirements to be complied with by an auditor. They cover general aspects of auditor responsibilities and

stress the importance of professional skepticism and ethical behavior. It goes further to address the quality control of the engagements and primarily covers the responsibility of the engagement partner. In addition, ISAs emphasize documenting audit work performed, and the results reached, ensuring that audit processes are subject to scrutiny and review. Furthermore, they express how the auditor is required to assess fraud risk and counter it by effective measures. ISAs further stress the necessity of planning sufficiently for an audit to be conducted efficiently and effectively while identifying inherent risks that would affect the financial statements. The ISAs thus detail the requirements to gather sufficient and appropriately reliable audit evidence to form the basis for an audit opinion and in turn for clear and precise guidance for the report writing process (IAASB, 2023). Hence the ISAs improve audit quality and increase the reliability of the financial statements following international best practices (Seebeck & Kaya, 2022) .

▪ **The Public Company Accounting Oversight Board (PCAOB) :**

In the United States, is an independent organization and creates audit quality frameworks that focus on auditor independence, internal control standards, and reliability of report findings. The aforementioned standards are: PCAOB Auditing Standards, No. 1: Quality Control; No. 2: Internal Controls; No. 3: Audit Documentation; and No. 5: Auditing Internal Control Over Financial Reporting-these main sectors are that ensure audits are of top quality, instilling confidence among investors (PCAOB, 2021).

Auditing standards of the PCAOB deal with the quality and reliability of audits performed on public companies. Such standards are critical in ensuring that the auditor remains objective, independent, and complies with professional requirements. PCAOB Auditing Standard No. 1 is titled "Quality Control for Firms that Perform Audits and Reviews of Financial Statements," which details the necessary systems of quality control within the auditing firm for all kinds of engagements so that no audit is ever conducted at a level less than the highest professionalism. PCAOB Auditing Standard No. 2 begs the auditor to understand the internal control over financial reporting and for auditors to assess the effectiveness of an internal control over preventing material misstatements. PCAOB Auditing Standard No. 3 lays down the audit procedures for auditors in terms of the kind of audit evidence they need to gather enough and appropriate to confirm that the financial statements give a true and fair view of a company's financial position. Finally, PCAOB Auditing Standard No. 5 gives very complete guidance on the auditing of internal control over financial reporting, focusing majorly on the assessment of such internal

control systems that guard against financial misstatements (PCAOB, 2024). The combination of all these standards will ensure that an audit is wholesome and rigorous in a manner that enhances transparency, accountability, and, more importantly, reliability in the reporting of financial information (Williams & Wilder, 2021) .

▪ **The International Standards on Quality Management (ISQM 1 and ISQM 2) :**

Seek to ensure that audit firms maintain systems to effectively manage and monitor audit quality. While ISQM 1 provides for the creation and maintenance of quality management systems, ISQM 2 states how audit firms should review and evaluate the performance of such systems. Together, these standards ensure that the processes within auditing firms are being performed with a high degree of quality and uniformity (IFAC, 2020).

There is a significant interplay between (ISQM) and audit quality in firms providing audit services and reviews. ISQM 1 requires firms to create a system of quality management that is comprehensive enough to include the establishment and implementation of all policies and procedures for ensuring the constant delivery of high-quality audit services. This standard ensures that there exists the independent audit environment that is capable of keeping the training and development of auditors in their professional skills up to date. In contrast, ISQM 2 is a standard that looks at the engagement quality reviews concerning each of the level of single audit tasks. Its objective is to guarantee that the audit reviews of each engagement meet the professional standards and are assessed thoroughly by the auditors responsible (IAASB, 2020, pp. 5-31). Thus, ISQM 2 enhances the effectiveness of the audit process by ensuring that every audit is comprehensively and thoroughly reviewed to ensure compliance with all standards of audit practice (Lubenchenko et al., 2022).

- **The International Ethics Standards Board for Accountants (IESBA) :** is an important framework set out by the IESBA that defines the ethics auditor should adhere to-principles such as integrity, objectivity, and independence. The code, therefore, becomes essential to the maintenance of public trust in that it demonstrates an ability for auditors to perform their work with the highest possible professionalism and ethical responsibility. According to these ethical standards, auditors will be able to ensure that financial reporting is as transparent as possible and free from any conflict of interest (IESBA ,2018),

The framework given by IESBA holds that auditors and accountants uphold integrity, objectivity, and professional conduct. In broad terms, it organizes itself around fundamental principles for example integrity which requires that accountants be straightforward and honest in all professional relationships; objectivity not allowing bias or undue influence to compromise one's professional judgment; professional competence and due care which says that accountants constantly maintain skill levels and deliver a careful service; confidentiality that makes sure that client information stays secure and is released only with proper authority; and professional behavior which requires that accountants comply to an extent of the relevant laws and regulations without taking part in actions that could discredit the profession (IESBA Handbook ,2022).

2.3.3 Audit Quality Measurement Indicators

According to Erasmus and Micah (2021) Audit quality is evaluated and measurement against several core indicators that include but are not limited to accuracy and reliability of financial reporting, and audit quality is a very complex multi-dimensional construct. This study emphasizes that high quality audits are the audits that ensure statements are free from material misstatements and enhance confidence in the financial statements as reflecting the entity's financial position and performance fairly.

Detzen and Gold (2021) discuss how audit quality matters in the real world for various stakeholders. They believe that while audits should adhere to the auditing standards and apply all relevant procedures, the statement becomes more reliable. Their research states that thorough, effective audits play a role in bettering the decision-making process of investors, regulators, and other users of financial statements, which, in turn, strengthens the whole financial reporting regime. This is evidence that audit quality is not simply a technical objective but a major pillar for ensuring transparency and it increases the trustworthiness of financial markets.

The King and McKennie (2023) put strong emphasis on audit adjustments as important indicators of audit quality. The authors observe that a large number of adjustments during the audit could indicate defects in the financial reporting system of the firm, suggesting an initial noncompliance with accounting standards, or internal control weaknesses. They also warn that a complete absence of any audit adjustment is not an outright indication of high-quality reporting; it may also point to the lack of auditor diligence and lack of professional skepticism.

Auditor independence has been recognized as one of the cornerstones of audit quality. Independence enables an auditor to really perform his duties by objectivity without management pressure or conflict of interests El Badlaoui, Cherqaoui, and Taouab (2021). It has shown in the study that when independence of auditors is breached, reliance on financial report worsens, and the risk gets higher with biased and misleading audit results.

Pinatik (2021) corroborates the aforementioned opinion by stating that the independence of the auditors gives way for issuing unbiased high-quality audit opinions that are critically important to maintain stakeholder confidence. Important Conducts of governance drawing on IESBA Code of Ethics and the (PCAOB) accentuate the need for auditor independence as an ethical and professional standard. Thus, the establishment of auditor independence contributes to the credibility and effectiveness of the audits.

Compliance with the extant auditing standards mostly determines the quality of the audit. Such standards, the most relevant of which would include the International Standards on Auditing (ISAs), provide frameworks by which auditors guide themselves regarding risk assessment, audit planning, evidence collection, and forming conclusions about an audit. As it was quoted in Mugammal (2021), the adherence to ISAs prescribes a uniform and systematic way of conducting audits thereby enhancing audit results' reliability and comparability across organizations and jurisdictions.

Thottoli (2021) further states that organizations that completely adhere to international auditing standards are statistically less likely to issue fraudulent or materially misstated financial statements. It shows that the very compliance enhances the integrity of financial reporting in general, gives transparency, and builds trust among investors, regulators, and other stakeholders. The two findings go on to strengthen the view that adherence to auditing standards not only serves as a procedure but is basically a building block for confidence in the audit profession.

Professional skepticism is considered as a key aspect of any good audits as it has relevance to and informs the auditor's ability to assess audit evidence independently and possibly contradict management assertions. It goes through the audit process, which can ultimately enable auditors to find out the existence of material misstatement-be it committed by fraud or error-as expressed by Chen, Wang, and Liu (2023), for it inculcates an inquisitive mind to assess the reasonableness and sufficiency of the information given.

According to Blix et al. (2021), the value of professional skepticism is not only that it improves the audit but also that it enhances the credibility of the financial

statements in that they will portray the entity's financial condition faithfully. Therefore, Asmoro et al. (2022) prove that auditors end up identifying audit issues more accurately when applying strict skepticism and respond effectively to it; hence, it would undoubtedly be one of the initiatives that improve the entire audit process. Thus, the studies support one another to indicate that skepticism is not just putting in less time but an audit action that proactively accedes to audit quality.

The understanding and the experience of the audit team serve primarily as determinants of audit quality. According to Shujah-Ur-Rahman et al. (2023), experienced auditors possess industry-specific insight and technical knowledge. Hence, they would be able to identify complexities associated with accounting, which a less experienced auditor could easily overlook. Thus, this experience creates deeper analytical engagements with client data, allowing for better assessment.

In the same vein, Cahan and Sun (2015) argue that experienced auditors face ambiguous accounting situations with proficiency and consider and evaluate audit risks with sound judgment, thereby augmenting the effectiveness of any audit. On the other hand, Tien and Jose (2021) emphasize that professional certification and continuous training enhance an auditor's skill set. Continuous education contributes to improved performance and reliability on audits. The studies, therefore, provide evidence of the direct relationship between audit quality and the knowledge base, analytical capability, and professional development of audit teams.

The length of time over which the audit is performed truly is a very important element determining audit quality. As Tien and Jose (2021) explain, where auditors are faced with short time deadlines or pressurized to minimize fees, they do not spend adequate time on important auditing procedures. Such a consideration ultimately results in reduced audit time, reduced audit testing, and over-reliance on information generated by the client, which ultimately increases the probability of having material misstatements remaining undetectable. sufficient time must be allocated to every phase of the audit wherein evidence would be collected and from which audit risk must be reduced.

In addition, when work is not evenly distributed among the members of the team, the audit quality may be affected. According to research conducted by Hwang and Hong (2022), it has been determined that overburdened auditors tend to experience fatigue more often, which in turn reduces professional skepticism. In fact, this state of mind and physical exhaustion has negative effects on judgment and critical evaluation of financial information, thus enabling them to take easily, dubious information at its face value.

Therefore, an effective management of auditor workload is also essential for the audit rigor.

Heo, Kwon, and Tan (2020) stated that well-balanced audit task allocation encourages critical thinking and strengthens overall audit reliability. Task evenness and strategic scheduling allow auditors to scrutinize financial statements more thoroughly. It would not only reduce the chances of oversight but also strengthen the credibility of the audit opinion issued-further building confidence with stakeholders.

2.3.3 Factors Influencing Audit Quality

A host of factors impinges on the quality of an audit, among which the competence of the auditor stands out as particularly significant. Underlined by Indah (2022), knowledge, skills, and experience are important constituents in the auditing exercise. An auditor with high competence levels is consequently in a better position to detect mistakes, misstatements, or even fraudulent activities within the financial documents being examined. Competence here does not solely mean technical skill; it includes being able to critically think about asking the right questions relevant to an auditor's particular procedures. Auditors lacking such traits will indeed be unable to observe several kinds of financial fraud or misappropriations, eventually damaging the value and credibility of their reports.

In addition to competence, another factor that Guizani and Abdalkrim (2021) claim affects audit quality is the auditor's independence. An auditor not connected with the company being audited may conduct their job without bias and interference from others. This factor is important because any kind of interference, either from the audited company or its management and other stakeholders, will eventually result in the auditor either failing to identify errors or misrepresenting the real financial status of the company. Independence ensures that the audit is conducted objectively, based on the evidence, rather than being influenced by relationships or conflicts of interest.

According to Martani et al. (2021), larger audit firms often tend to be seen as delivering higher-quality audits since larger firms have the ability to invest in more extensive resources and a broadly qualified pool of auditors. Usually, large firms have specialized audit teams that handle complex audits, most of which are usually required when dealing with multinational corporations or highly integrated financial structure companies. For example, a large audit firm may assign as different specialists, such as tax

experts or forensic accountants, different parts of the audit in that case would ensure that all parts of the audit were thoroughly reviewed and any potential problems detected.

And in Palestine Abu Alia et al. (2024) carried out a study on the determinants of auditing quality in Palestine, for SMEs and charities/NGOs. It is found that the size of a client hampers audit practices and quality since small to medium enterprises are faced with agency problems and information asymmetry, which means they cannot perform audits of good quality. The big difference between Big 4 and Non-Big-4 firms is with respect to audit practices: the former employs high-end audit practices, hence increasing the quality, while the latter organizations take charge of cost and compliance as the priority measure. In addition, the study insists on the necessity for SMEs to prepare in advance for all external audits and advises regulatory bodies like the PACPA to widen this scope to include an understanding of audit behaviors within licensing requirements. The study also calls for collaboration in the improvement of audit standards in Palestine, particularly in SMEs.

2.3.4 The Importance of Audit Quality

Mardessi (2022) researched the extent to which the quality of audits can reinforce trust amongst market participants for any impact it may have on economic development. In this regard, he argued that audit quality is more than simply verifying the financial data. It becomes a very important mechanism that lowers the levels of information asymmetry and enhances the credibility of financial reports. The study collected empirical evidence using a sample taken from listed firms across multiple emerging markets, with a view to the relationship between audit firm reputation and investor confidence.

According to Mardessi (2022) study It found that having one's accounts audited by a leading audit firm would tend to give higher investor confidence, resulting in a higher inflow of capital as well as market stability. According to Mardessi, this is because the perceived integrity and independence of auditors will influence investment decisions, especially in still developing markets as far as financial transparency is concerned.

Moreover, Demirovic & Proho (2021) went on to state that the disintegration in the high-quality audit will necessarily involve disastrous consequences, as is seen in the financial scandals like the case of Enron. It entails the failure of detection by an auditor of fraudulent activities or of a material misstatement in financial reports, which adds to the hand in down falling companies and loss of confidence among investors. Such was

the case with Enron, which fell because of very weak auditing, which allowed financial misstatements on the company's side to linger for some time before being detected. The reminder for the critical role audit quality plays in preventing corporate disasters is in billions of dollars lost in shareholder wealth and thousands of jobs destroyed.

About the research done by Alsmady (2022) illustrates that poor audit quality evidently damages the credibility of financial reporting as well as market performance, and the research indicates that the case such as low-quality audits further erodes the trust of investors and other stakeholder and therefore not only does make a number of shortcomings in market liquidity and increases the costs of capital but also much makes it perceptively risky. The illustration used by case studies of different firms supports the idea that companies that fail to offer high-quality, reliable, and transparent financial statements hardly manage to attract investors and acquire finances, which then hampers their growth and sustainability. Alsmady concluded that audit quality is extremely important in maintaining the integrity of financial systems because it fosters transparency and accountability, the essential components for economic stability. The above findings clearly link up with the current study because it strengthens a statement that a better audit is made possible by the right tools, skills, and set standards for enhancement in developing markets such as Palestine.

2.3.5 Audit Quality in Palestine

Related empirical research done by Abu Alia, Abdeljawad, and Yaqbeh (2020) was done to explore the connection between audit quality and earnings management in Palestinian companies. They have aimed to establish the role that better characteristics of external audit will play in enhancing the quality of financial reporting and diminishing the occurrence of earnings management practices on the credibility of the financial statements. More so, it was to study the influence of the corporate governance mechanisms for example the effectiveness of audit committee, conservative accounting treatment, and board characteristics such as the size of board or CEO duality on eradicating manipulation and achieving accounting quality. With the use of quantitative data from listed Palestinian firms, the research suggests that stronger audit structures and governance framework limits very much the behavior of earnings management, thereby giving rise to better audit quality and enhanced transparency. Such findings would also provide current research through provision of local evidence that audit quality, when

bolstered by appropriate organizational as well as procedural mechanisms, plays a vital role in ensuring the integrity and usefulness of financial information for decision-makers in Palestine.

2.4 The Relationship Between Forensic Accounting and Audit Quality

The relationship between forensic accounting and audit quality comes out with the specific ability of forensic accounting practices in improving an auditor's fraud detection, risk assessment, and acquisition of audit evidence reliability. The integration of investigatory techniques, analytical techniques, and legal knowledge into audit practice delivers forensic accounting at a higher level where its strength possesses professional judgment directly correlating in higher audit quality and subsequently higher credence attached to financial reporting.

In this context, forensic accounting is forensics involved assisting auditors in identifying fraud and material misstatement in financial statements by means of its investigation into Atağan and Kavak (2017). The study showed that forensic accounting techniques such as data mining, financial ratios analysis, and investigative auditing procedures are remarkably useful in bringing to light irregularities that may be passed unnoticed using any conventional approaches of auditing. Following this work, Goya & Kumar (2024) told how the development of forensic accounting competence should enhance the self-efficacy of auditors on fraud-related tasks. This finding reveals a positive association between forensic competencies by auditors and accurate financial reporting, thus helping in the detection of fraud as well as the reliability of audit outcomes. These findings are pertinent to the current study that aims at assessing how the forensic accounting tenets, namely tools, equipment, and skills, could be enhancing audit quality in Palestine by responding to the growing call for stronger fraud prevention and detection mechanisms within the auditing profession.

According to Fadilah et al. (2019), the essence of quality audit must be such that it reflects the ability of the auditors in detecting errors, uncovering a fraud, and presenting a true and fair view of the financial position of the entity. The study also emphasized that audit quality affects the authenticity and reliability of financial information, as it is mainly concerned with auditor competencies and methodologies they use. The research started by investigating whether or not the forensic accounting practice can be integrated into the auditing profession and realized that it helps auditors to overcome ambiguities faced

while conducting financial analyses or other transactions. The study concluded that forensic accounting gives auditors more sophisticated investigatory tools and analytical skills for outdoing traditional audit techniques in fraud detection. This study therefore assumes the view that any incorporation of forensic methods would make audit practices more credible and dependable outcomes. These interpretations further strengthen the objectives of the present study that seeks to assess how forensic accounting factors-tools, equipment, and skill-can be factors contributing to better audit quality in Palestine to create greater trust in financial reporting as well as the role of auditing in protecting economic interests.

2.5 Previous Studies

Recent studies in forensic accounting and its application to auditing quality have globally drawn the attention of researchers from different countries who have emphasized their specific angles, thus enriching our understanding of the role of forensic accounting as an aid to the auditors' skill and the elimination of the financial fraud made by using different methods.

In Egypt, Abdalrahman al Natour et al. (2023) conducted a study which explored how forensic accounting skills affect to auditors' self-confidence in their ability to detect fraud while testing how Computer-Assisted Audit Tools and technologies techniques function as a moderating variable. The study showed that auditors who possess advanced forensic accounting skills have increased confidence in their ability to detect fraud when they use technological tools for assistance.

Mazen and Naser (2023) conducted their research about forensic accounting impact on audit quality for companies which trade on stock markets of Baghdad and Tehran. The research findings show that forensic accounting practices lead to better audit results because auditors develop their skills and spend more time conducting their work. The research showed that independent auditor report paragraph counts did not change because of these factors. The research shows forensic accounting delivers its main value to audit operations instead of changing how reports present their information.

In Palestine, The study by Majdi & Alaa (2022) examined how forensic accountants in Palestine handle creative accounting through their assessment methods and evaluation procedures which they applied to public shareholding companies. The study showed how forensic accounting methods work to decrease financial statement

manipulation through their interaction with auditors and judges and financial arbitrators who participated in the research. This method of operation led to better audit results for financial statement verification work which included the statement of changes in equity section.

In Saudi Arabia, Hamad and Abdullah (2023) research found the role of forensic accounting for fraud and corruption investigations, discovering that these practices enhance internal controls while enhancing governance and stakeholder trust. Salah Oraby (2023) research found that forensic accounting tools exceed traditional auditing methods in both financial fraud detection and prevention which shows that organizations must implement specialized forensic accounting services.

In Jordan, Abu-Tapanjeh & Al-Sarairah (2021) conducted their research to investigate how auditors' access and use forensic accounting components. The research found that auditors were fully prepared to use forensic methods because they had developed essential skills through their ongoing professional training which led to their improved fraud detection capacity.

The Asia research studies show that today forensic auditing needs technological advancements as its essential requirement. The Malaysian study conducted by Suppiah and Arumugam (2023) demonstrated that data analytics functions as a powerful forensic audit tool which enables accurate data maintenance and trustworthy data access and risk management. And M. Arsyad and S. Natsir (2023) research conducted demonstrated that auditors who use forensic accounting methods during their standard audits can identify fraudulent activities at an earlier stage while improving their auditing efficiency.

The Turkish research by Atagan and Kavak (2017) investigated how public accountants perceive forensic accounting and fraud auditing. The researchers discovered that forensic accounting improved audit quality in Turkey even though the practice had been established as a new method. The study recommended that forensic accounting be formally integrated into professional education programs and regulatory frameworks.

In the United Kingdom, Abidoye et al. (2023) studied hybrid and remote work challenges which emerged. The researchers proposed forensic accounting skills should be used together with AI and data analytics technologies to enhance auditing processes and restore stakeholder confidence in digital business operations.

Finally, in Palestine, Daas & Zaid (2024) studied how forensic auditing methods affect accounting information quality while corporate governance served as their moderating variable. The research showed that all aspects of accounting information

quality improved through reactive forensic auditing techniques whereas governance factors failed to moderate the results. The study concluded with recommendations for formal recognition of forensic accounting as an independent profession and continuous enhancement of auditors' skills.

The research demonstrates how forensic accounting functions in different nations through its various applications while showing distinct differences between research techniques and the use of technology and the specific research areas that investigators choose to study. Some research studies show how auditors detect fraud while other studies work to improve audit quality through new analytical methods. The research studies show how forensic accounting functions to improve audit quality and financial reporting standards in countries all over the world.

2.5.1 Research Gap

Regardless the plethora of literature on this topic and the balance of studies regarding forensic accounting and how such influence audit quality, the gaps are found in the literature, especially in Palestine. The study has included previous works that revolve around the general efficacy of forensic accounting techniques in combating fraud and enhancing other audit aspects mainly in Egypt, Iraq, Saudi Arabia, and Malaysia. Few of them have addressed the Palestinian market. While studies done by Abdalrahman al Natour et al. (2023) and Majdi & Alaa (2022) clearly show how forensic auditing capabilities enhance the auditors' capacity to detect fraud, the findings are difficult to apply to the situation of Palestine due to inherent differences in various regulatory, economic, and political contexts.

Additionally, even though literature concerning the impact of forensic accounting on quality audit is quite rich, relatively little research has been done concerning the perspectives and daily life implementation of forensic accounting techniques by auditors in Palestine. Only very few studies addressed what issues or constraints Palestinian auditors face alongside adopting forensic accounting into their work, such as inadequate training, limited technological infrastructure, and cultural barriers.

Data analysis and technology were a few other offerings incorporated into previous studies such as those by Atagan & Kavak (2017) to Suppiah & Arumugam (2023) for improved practices in forensic accounting. However, the effects of such emerging technologies on forensic accounting as applied in Palestine hardly exist within

the literature. Therefore, it becomes pertinent to study how the emerging technologies can be applied effectively into the auditing environment of Palestine to enhance fraud detection and facilitate high quality audit.

Chapter Three: Methodology

3.1 Introduction

The chapter clearly explains the method that has been used in researching the availability of forensic accounting application factors for enhanced audit quality in Palestine. The research methodology presents to the readers the research design, target population, sample procedures, data collection techniques, and operationalization of the study variables. By building systematically a framework that is not only theoretical but also empirical, the study would ensure methodological rigorousness and relevance to the objectives. In particular, great attention would be paid to the development and validation of the research instrument to ensure validity and reliability. Moreover, this chapter shows the statistical techniques which will be adopted in analyzing the data collected so that the output can be robust and reliable, in the sense that it will fully support the research agenda of this study.

3.2 Research Methodology

The study utilizes quantitative research approach, and its main aim is to show the contribution of forensic accounting application factors in enhancing audit quality in Palestine. The choice for this methodology is based on the study's objectives of quantifying data from a definable population, analyzing the relationship between variables, and arriving at conclusions based on statistical evidence.

Quantitative research, according to Duckett in 2021, is ideally suited for testing hypotheses and for measuring variables statistically because the study was intended for such purposes. This also allows normal application of the analytical part of this methodology that seeks to examine possibilities of a relationship between independent and dependent variables as essential in testing the hypotheses proposed.

3.3 Secondary and Primary Data

Secondary sources include reports, articles, and books related to forensic accounting, audit quality, and the Palestinian financial environment. These sources will

provide the theoretical framework of the study and back up hypotheses with data analyzed from investigating findings.

On the other hand, primary data will be collected using a structured questionnaire targeting external auditors and financial professionals working in various companies listed on the Palestine Exchange (PEX). The questionnaire will center on the application factors for forensic accounting and their perceived impacts on audit quality. The primary data will thus constitute the body of the research, which will subsequently be analyzed statistically to respond to the research questions formed.

3.4 Population and Sample

The target population of this study consists of two main categories: 1) those that are external auditors registered with the Palestinian Association of Certified Public Accountants (PACPA), 2) CPAs and financial professionals involved in different financial and accounting functions within companies listed on the Palestine Exchange (PEX).

According to the latest data available from PACPA, there are 239 certified external auditors in Palestine. In terms of financial professionals, there are currently 48 firms tied to the PEX. It is not easy to get solid figures on employment from such companies or many firms, which do not seem to be willing to disclose their internal structures, and the limited cooperation from many firms in disclosing internal staffing details, an estimated range of 5 to 10 financial professionals per company was assumed. Accordingly, the total financial population was estimated to be about 240-480 persons.

In light of these constraints, and for the purpose of statistical calculation, the study adopts a moderate estimated average of 5 employees per company, resulting in an estimated financial staff population of 240. Combined with the 239 external auditors, the total target population (N) is estimated to be 479 individuals.

Since collecting accurate data is a challenging task, as well as the selective nature of the study subjects, the purposive (judgmental) sampling technique, as justified in the above paragraph, was used to ensure that the sample included people relevant to the research subject with expertise and engagement toward it.

3.4.1 Sample Size Determination

In determining the proper sample size for this investigation, the target population was defined to comprise two major categories: external auditors and financial-accounting personnel working in companies listed on the Palestine Exchange (PEX). According To Board Of Auditing Profession – Palestine, the number of registered external auditors is 239. However, due to lack of suitable data regarding the precise number of employees in the financial departments of the listed companies, and the limited cooperation from several of these companies, the researcher took an estimated average of five employees per company. With 48 companies listed, the estimated financial employees would be 240.

To meet the purpose of statistical calculation, the total target population (N) is estimated to be:

$$N = 239 \text{ (External Auditors)} + 240 \text{ (Financial Staff)} = 479$$

The statistical formula established by Robert Mason, which has been the standard method to calculate sample size requirements, was utilized by the researcher

$$\frac{N \cdot Z^2 \cdot p \cdot (1 - p)}{E^2 \cdot (N - 1) + Z^2 \cdot p \cdot (1 - p)} = n$$

Study topic in the following form:

- n = required sample size
- N = total population size (479)
- Z = Z-value at 95% confidence level (1.96)
- p = estimated population proportion (0.5)
- E = margin of error (0.05)

And by Using the formula:

$$214 \approx \frac{460.43}{2.1554} = \frac{(0.5 - 1) \times 0.5 \times {}^2(1.96) \times 479}{(0.5 - 1) \times 0.5 \times {}^2(1.96) + (1 - 479) \times {}^2(0.05)} = n$$

The selection of approximately 214 samples was considered sufficiently representative of the target population at the 95% confidence level, with a 5% margin of error.

The stratified sampling method was employed to obtain sufficient representation from each strata and proportionally allocated the sample as per the number of auditors and financial officer in the overall population:

The proportional allocation formula is as follows

$$\text{Sample of Subgroup} = \text{Total of Subgroup} \times \frac{\text{Sample}}{\text{Population}}$$

Where:

- **Sample:** the total sample size (214).
- **Population:** the total population size (479).
- **Total of Subgroup:** the number of individuals in each subgroup (auditors or financial officers).
- **Sample of Subgroup:** the number of individuals to be selected from each subgroup.

- Sample of Auditors

$$\text{auditors } 108 \approx 239 \times \frac{214}{479}$$

- Sample of Financial Officers

$$\text{financial officers } 107 \approx 240 \times \frac{214}{479}$$

The sample was then stratified further as follows:

1. Financial Officers:

The total number of CFOs was identified as 48, corresponding to the number of listed companies (one CFO per company). Therefore, all 48 CFOs were included in the sample. The remaining portion of the financial officer sample ($107 - 48 = 59$) was selected randomly from other financial staff members, So Sample includes: 48 (CFO) + 59 (remaining randomly).

2. Auditors:

It has been established that auditing services are the exclusive preserve of four major audit firms that are Talal Abu-Ghazaleh, EY (Ernst & Young), Deloitte, and PricewaterhouseCoopers (PwC) as a result of a review of the financial reports of listed companies in Palestine. As stated in the updated register of the licensed auditors published by Palestinian Board of Auditing Profession as of April 21, 2025, state that 24 auditors are related with these four firms (EY=5, Talal Abu Ghazaleh =9, PwC=6, Deloitte=4). All the 24 auditors were included in the sample, and the remainder, that is (108-24=84) other auditors, were obtained through random choice sampling from the remaining licensed external auditors in Palestine, So Sample includes:
24 (auditors of listed companies) + 84 (remaining portion of auditors).

3.5 Sampling Technique

The stratified sampling was employed for good representation and balancing all of the appropriate sub-strata present in the target population. For the financial officers, the number of Chief Financial Officers (CFOs) was stated as 48, which represented the 48 companies listed on the Palestine Exchange, with a single CFO for each, giving all 48 CFOs into the sample. The other 59 financial officers (107 - 48) were then collected randomly from other staffs in the financial departments of the listed companies.

After referring to the annual financial statements Reports for listed companies with respect to the outside auditors, it was found that audit services are concentrated among four big audit firms only : Talal Abu-Ghazaleh, EY (Ernst & Young), Deloitte, and PricewaterhouseCoopers (PwC). Based on the official registry of licensed auditors published by board of audit profession - Palestine (last updated on 21/04/2025), a total of 24 auditors were stated to be affiliated with the four firms. These 24 auditors were fully included in the sample. The remaining 84 auditors (108 - 24) were randomly sampled from the pool of other licensed external auditors in Palestine. This runs the sampling strategy, which will have all the crucial decision-makers while ensuring randomness and balance in the whole selection process.

The statistical formula formulated by Robert Mason at a 95% confidence level and 5% margin of error, assuming response distribution of 50%, was used to determine sample size. The sample size calculated for the above formula is 214 respondents out of a total population of 479 individuals, involving 239 external auditors and 240 financial

officers. After determining the total sample size, a proportional allocation method was applied to share the sample proportionately across both subgroups.

3.6 Data Collection Method

After reviewing previous studies related to the subject, the researcher use questionnaire designed to measure study variables. The questionnaire was in accordance with the research objectives and based upon the relevant theoretical and empirical literature. The questionnaire was distributed to two main categories: external auditors and financial professionals working in companies listed on the Palestine Exchange (PEX).

The questionnaire is divided into three sections. The first section gathers demographic data—such as job title, years of experience, and sector employed. The second section focuses on the independent variable: Forensic Accounting Application Factors, operationalized via the following five dimensions:

1. Training: This dimension study the level of professional education and training necessary .
2. Tools: the technological and analytical tools sued.
3. Equipment: Include infrastructure and required resources .
4. Experience: This dimension assesses exposure gained through practical work experience
5. Skills : Logical or professional or personal skills .

The third part addresses the dependent variable — Audit Quality, which includes items that focus on the following:

1. Effectiveness in Fraud Detection – The ability of audit procedures to discover fraudulent activities.
2. Compliance with Standards – The extent to which internationally accepted auditing standards and best practices are followed by audits.
3. Operational Effectiveness-A number of indicators reflecting how efficient and effectively the outcomes of the audit process are produced.

All items in the questionnaire were rated on a five-point Likert scale, ranging from (1) "Strongly Disagree" to (5) "Strongly Agree", for the purpose of commonality and convenience in analysis. The questionnaire was validated through careful expert examination, after which a pilot test was executed to further enhance its reliability and clarity.

3.7 The Study Variables

Major variables of the present study are designed to investigate the relationship between application factors of forensic accounting and the quality of the audit in the context of Palestinian listed companies.

- Independent Variable: Forensic Accounting Factors

This attribute refers to the essential aspects that support the application of forensic accounting and encompass the following dimensions:

Dimension	Description
Training	Specialized courses and workshops in forensic accounting.
Tools	Analytical and digital tools used in forensic investigations.
Equipment	Technological and physical resources used.
Skills	Professional and personal skills like analysis, ethics, and logic.
Experience	The level of practical experience in forensic tasks.

- Dependent Variable: Audit Quality

Mentioned to the level of reliability and effectiveness of the audit. includes the following dimensions:

Dimension	Description
Fraud Detection	The ability to detect and report financial fraud.
Compliance with Standards	Commitment to auditing rules and professional guidelines.
Operational Effectiveness	Efficiency in audit execution, including accuracy and timely reporting.

3.8 Conceptual Framework

The study was founded on a conceptual framework that addresses the relationship between forensic accounting application factors and audit quality in Palestine. This framework aims at demonstrating how certain dimensions within the context of forensic accounting including training, tools and equipment, skills, and experience influence core components of audit quality: fraud detection effectiveness, compliance with auditing standards, and operational performance indicators.

This diagram represents the conceptual schematic of the study showing an associating relationship between the independent variables referred to as Forensic Accounting Application Factors (Training, Tools, Equipment, Skills, Experience) with the dependent variable, which is Audit Quality (as assessed through capability of fraud detection, compliance to standards, and operational effectiveness). This has been provided as a representation of the hypothesized relations examined in this study.

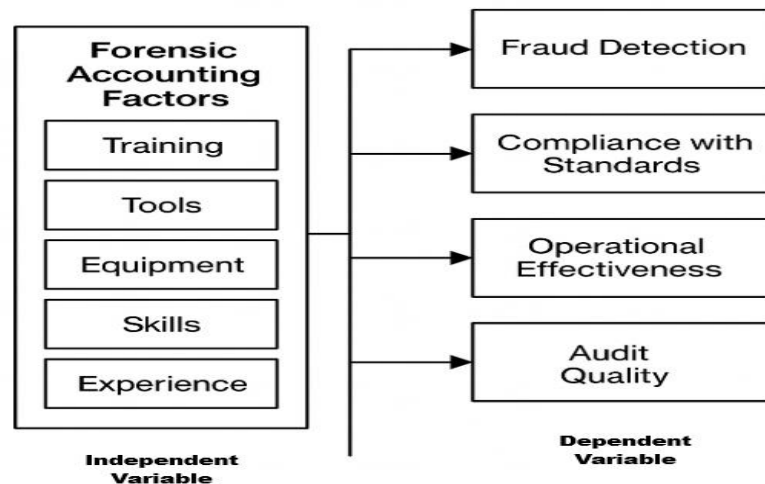


Figure 3.1: Conceptual Framework for Study Variables

3.9 Validity and Reliability of the Instrument

To ensure the integrity and effectiveness of the questionnaire to be created, its validity and reliability will be examined before it is distributed to the target group.

- Validity

The panel of scholars and professionals in accounting and auditing will be presented with the first draft of the questionnaire to further establish the face and content validity. The feedback from the panel will be used to improve the items with regard to clarity, relevance, and coverage to ensure that they sufficiently reflect the constructs under question.

- Reliability

The internal consistency of the measurement will be assessed with the help of a Cronbach's Alpha coefficient. The coefficient will be computed after the pilot test with the selected number of people from the target group. Any coefficient that is higher than 0,70 will be proofs of the reliability of the instrument.

3.10 Statistical Methods Used in Data Analysis

The gathered data will be statistically analyzed to check that results are accurate, valid, and reliable, using JASP software, user-friendly statistical analysis tool designed for use in academic pursuits. The following techniques will be applied:

1. Descriptive Statistics: demographic characteristics of respondents and overview of responses across the study variables.
2. Reliability Analysis (Cronbach's Alpha).
3. Pearson Correlation Coefficient.
4. Multiple Regression Analysis.

Chapter Four: Statistical Analysis of the Study Data

4.1 Introduction

The chapter constitutes a statistical analysis of data extracted from the questionnaire designed to cover the area pertaining to the availability of forensic accounting application factors and their contribution towards audit quality in Palestine. Appropriate analyses were performed using statistical packages of JASP, such as descriptive statistics, demographic characteristics of respondents, and testing of hypotheses of the study through Pearson Correlation, and simple linear regression tests. The purpose of this chapter is to analyze the study data in order to address both the research questions and hypotheses, and to explore the relationships between the independent and dependent variables based on the respondents' perceptions.

4.2 Validity of the Instrument

To ensure the reliability of the study instrument (the questionnaire), it was reviewed by a group of statisticians who were academic experts in accounting and auditing from different Palestinian universities. The goal of this type of review was to measure the comprehensiveness, appropriateness, and relevance of each item within the evaluation of the subject variables.

Both the suggestions and the reviews provided by the reviewers were taken into consideration, and adjustments were made with a view to enhancing the specificity along with the clarity of the items in the questionnaire. The content validity of the instrument was therefore greatly improved, Details of the reviewers can be found in the appendix to the thesis later.

4.3 Reliability of the Instrument (Internal Consistency)

To test the reliability of the scale, an evaluator assessed the internal consistency of the instrument. This statistical measure is employed to evaluate the degree to which the items of a scale correspond with each other to investigate a single construct.

A Cronbach's Alpha value of 0.70 and higher is generally considered acceptable for the scale items to be internally consistent. The present study conducted a separate reliability analysis for each of the main constructs of forensic accounting training, tools, equipment, skills, experience, and audit quality dimensions. The results of the reliability analysis are presented in the following table.

Table 4.1: Cronbach's Alpha coefficients

Interpretation	Cronbach's Alpha	Number of Items	Domain
Excellent	0.945	4	Related training workshops on forensic accounting
Acceptable to Good	0.781	5	Analytical and digital tools used in forensic investigations
Excellent Reliability	0.889	4	Technological and physical resources used
Excellent Reliability	0.888	5	Professional and personal skills such as analysis, ethics, and logic
Excellent Reliability	0.868	6	The level of practical experience
Excellent Reliability	0.872	5	Ability to detect and report financial fraud
Excellent Reliability	0.888	6	Commitment to auditing rules and professional guidelines
Acceptable Reliability	0.770	4	Efficiency in audit execution
Excellent Reliability	0.894	5	Importance of Forensic Accounting and Audit Quality
Over all		0.961	

To assess the internal consistency of the questionnaire, Cronbach's Alpha coefficients were calculated for each domain separately, as well as for the entire instrument. The results are presented in Table 4.1

From George and Mallery's perspective (2003), if Cronbach's Alpha is 0.9 and above, the coefficient can be considered excellent; between 0.8 and 0.9 it is good; and from 0.7 to 0.8 it would be considered acceptable. Hence, results show that all domains demonstrate reliability levels that are either excellent or acceptable.

An alpha of the forensic analytical and digital tools applied was recorded at 0.889, indicating excellent reliability. The professional and personal domains received 0.888 for their coefficient performance, which also lies within the excellent range. Practical experience was scored with an alpha of 0.868, showing a very high level of internal consistency between its items. Being a very important element of Audit Quality, Fraud Detection recorded excellent reliability measured at 0.872. Also, the importance of forensic accounting and audit quality yielded 0.894, which affirm excellent internal consistency between the items.

The domain related to operational effectiveness of the audit process obtained a Cronbach's Alpha of 0.770, which is considered acceptable and sufficient for research purposes.

In addition, the full instrument Cronbach's Alpha for all of the 35+ items had a score of 0.961 with a 95% confidence interval between 0.942 and 0.980. This score is excellent and indicates that the entire questionnaire also has a high internal reliability.

4.4 Characteristics of the Study Sample

The study sample consisted of 108 participants. The demographic characteristics of the respondents are presented below:

Table 4.2: Demographic Variables of Study

Variable	Category	Frequency	Percentage
Gender	Male	82	75.9%
	Female	26	24.1%
Age	Less than 30 years	32	29.6%
	30 to 45 years	66	61.1%
	More than 45 years	10	9.3%
Educational Level	Bachelor's degree	73	67.6%
	Master's degree	34	31.5%
	PhD	1	0.9%
Years of Experience	Less than 5 years	19	17.6%
	5 to less than 10 years	38	35.2%
	10 to 15 years	26	24.1%

Variable	Category	Frequency	Percentage
	More than 15 years	25	23.1%
Job Title	Department Head	34	31.5%
	Accountant	19	17.6%
	External Auditor	43	39.8%
	Financial Manager	12	11.1%

Analytical Commentary

The characteristics of the respondents provide a good foundation for evaluating the role played by forensic accounting factors on audit quality in Palestine.

Thorough examination of these traits helps in understanding the perceptions and responses given by participants.

Gender

Figure 4.1 illustrates that most respondents were males, represented by 75.9%. Of the remaining percentage, female respondents formed a 24.1% sample size. This shows that the male population largely dominates the workers in the concerned fields.

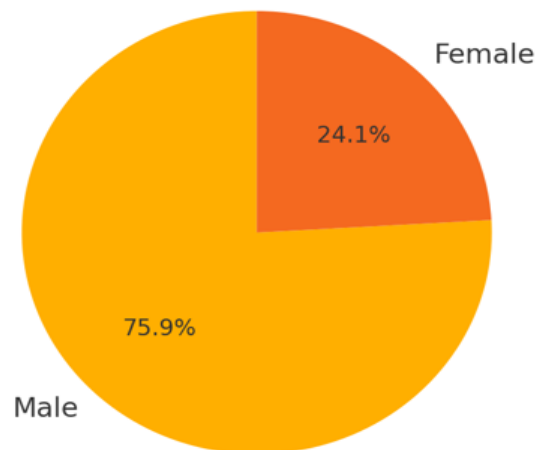


Figure 4.1: Percentage Distribution by Gender

Age

The age group between 30 and 45 years recorded a very significant proportion of 61.1%. It is an age category characterized by relative professional maturity and some operational engagement, thus serving to lend some reliability to the responses from the respondents regarding the practical availability and use of forensic accounting tools and

practices. The younger group of respondents (29.6%) would likely bring in some more current academic knowledge, whereas the small group of respondents above 45 (9.3%) would most likely provide insights from the strategic level. The mix of age groups provides a multi-generational perspective that enriches the data while not allowing age to be confounding in the testing of the hypotheses.

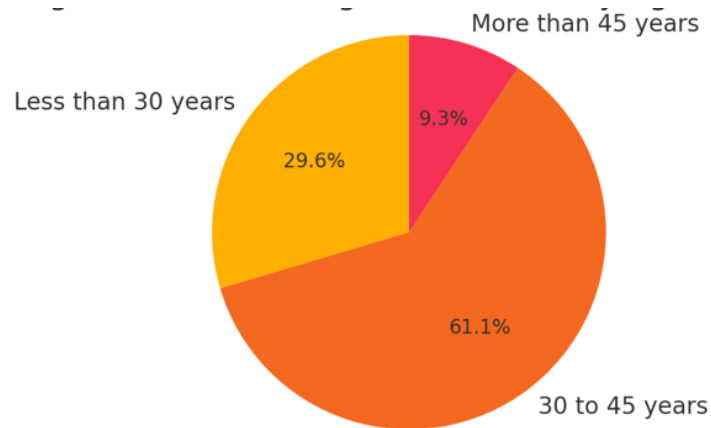


Figure 4.2: Percentage Distribution by Age Group

Educational Level

Most respondents (67.6%) held a Bachelor's degree with the next large group with a Master's degree (31.5%). The small presence of PhD degree holders (0.9%) adds further impetus to the academic depth. These degrees ensure that the participants have understanding of the principles of auditing, and many are likely to have been exposed to concepts of forensic accounting. The educational diversity adds some credibility to the responses and corroborates the study's concentration on professional practices rather than on strictly academic theory.

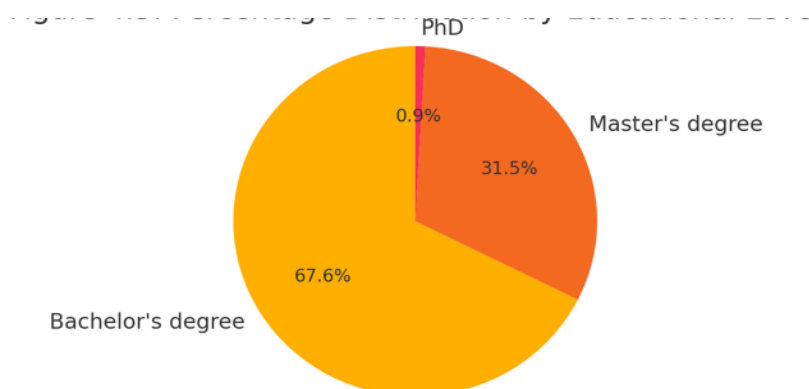


Figure 4.3 :Percentage Distribution by Educational Level

Years of Experience

It was a well-balanced distribution of professional experience: 35.2% had experience from 5 to 10 years, 24.1% from 10 to 15 years, and 23.1% had experience more than 15 years. 17.6% had less than 5 years of experience. Such diversity strengthens the analysis as it brings in the views of the experienced professionals and of the relatively newer ones. Such respondents can be assumed to be more acquainted with fraud detection situations and the application of forensic tools, quite relevant to this study's objectives. Involving less experienced participants would benefit the study by establishing how much forensic accounting tools have penetrated into the younger generations.

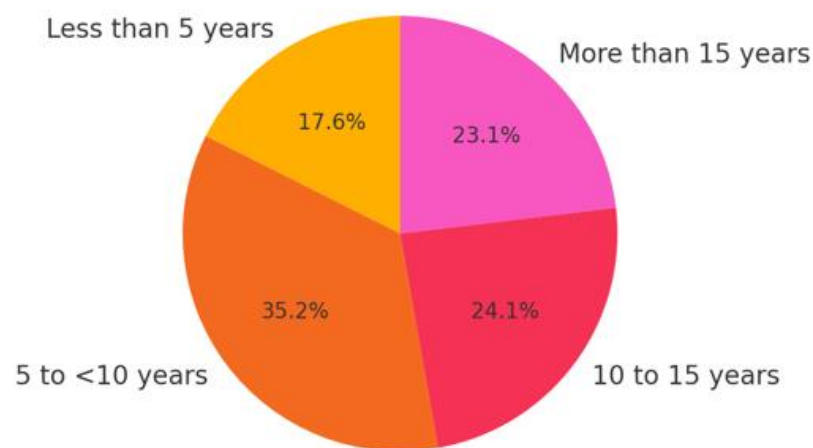


Figure 4.4: Percentage Distribution by Years of Experience

Job Title

The respondents consisted of external auditors (39.8%), department heads (31.5%), accountants (17.6%), and financial managers (11.1%). This distribution should cover a wide range of roles within the financial and auditing field. External auditors are directly involved in audits which makes them highly relevant to this study. Heads of departments and financial managers could shed light on their organizational policies for resource allocation towards forensic accounting. This enables accountants to add value in understanding operational-level implementation. Hence, the job title distribution closely aligns with what has been measured in the constructs of the research instrument.

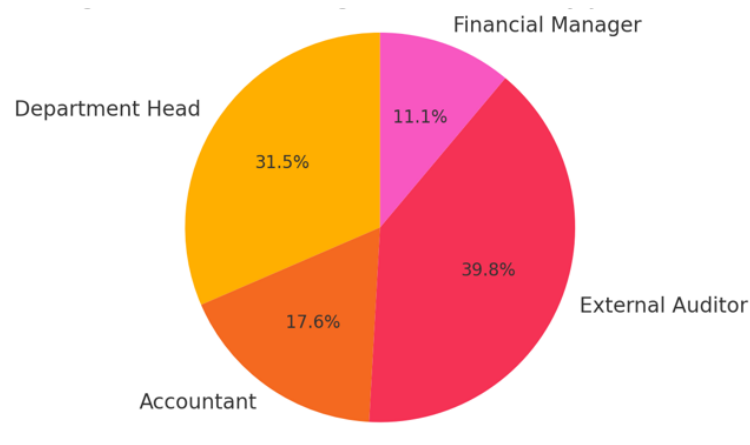


Figure 4.5: Percentage Distribution by Job Title

Summary

In conclusion, the demographic characteristics of the sample suggest that a diverse and relevant group of participants was involved. Though demographic features, for instance, gender, age, and education, do not form the crux of the hypothesis undergoing testing, they qualify to provide contextual depth to the findings, thereby enhancing their overall validity. The sample's diverse work experience and professional background afford great generalizability to the study and substantiate the applicability of responses to actual practice in varying institutional contexts that Palestine presents.

4.5 Descriptive Statistical Analysis of the Questionnaire Items

This section describes the statistical analysis of the data collected through the questionnaire used in the study. The descriptive statistics aim to give some insight into general trends and central tendencies in respondents' answers on the issues of forensic accounting factors and audit quality. The analysis in this section includes means and standard deviations for each item under the main constructs. The 5-point Likert scale used ranged from 1 (Strongly Disagree) and 5 (Strongly Agree) , and the results present subject interpretation of the degree of agreement between respondents concerning each item and the importance they place on each.

Table 4.3: Descriptive Statistics for the "Training" Domain (Forensic Accounting Factors)

Statement	Mean	Std. Deviation	Percentage (%)	Level
I have access to forensic accounting training opportunities at my workplace.	2.676	1.012	53.52%	Medium
I am encouraged to attend specialized forensic accounting workshops.	2.676	1.066	53.52%	Medium
Sufficient resources are allocated by my workplace for forensic accounting training.	2.676	1.075	53.52%	Medium
Training programs are aligned with modern forensic and legal practices.	2.824	1.022	56.48%	Medium

Source: Prepared by the researcher based on JASP output.

The result in Table 3 stand for the descriptive statistics regarding the "Training" domain for forensic accounting factors. The mean value lies from 2.676 to 2.824 for all statements, with corresponding percentages from 53.52 to 56.48. According to the scale interpretation, these values lie between the medium level.

This means the respondents have a neutral to moderately positive perception towards the availability and quality of forensic accounting training in their workplaces. In particular, the statement with the highest mean (Mean = 2.824) is moderately agreed with regarding the agreement of training with current forensic and legal practices. On the contrary, with equally and slightly lower mean values, access to training, encouragement to attend workshops, and allocation of resources for forensic accounting training all need improvement.

The results seem to imply that training is present, but it is not strongly ingrained, and this could affect the auditor's ability to fully embrace to the forensic accounting practices. This is with reference to the wider aim of this study, which is to consider the availability of such forensic accounting application factors and their impacts towards improvement of audit quality.

Table 4.4: Descriptive Statistics for the "Tools" Domain (Forensic Accounting Factors)

Statement	Mean	Std. Deviation	Percentage (%)	Level
The organization uses financial analysis tools to identify fraudulent patterns or abnormal spending behaviors.	3.880	0.782	77.60%	High
My document reviews include investigations of potential financial fraud.	3.769	0.913	75.38%	High
I am allowed to use forensic data analysis tools (e.g., ACL or IDEA) to detect fraud or support investigations.	2.954	1.071	59.08%	Medium
Financial ratios and indicators are analyzed at my workplace to detect early signs of potential fraud.	3.769	0.849	75.38%	High
Unusual trends or patterns in financial transactions at my business are analyzed over different time periods.	3.843	0.888	76.86%	High

Source: Prepared by the researcher based on JASP output.

Table 4.4 is showing the descriptive statistics under forensic accounting factors for the "Tools" domain. The means for the items range from 2.954-3.880 for a corresponding percentage of 59.08-77.60. Among the five phrases, four fell into high level measurement, with only one being classified at medium level.

Most highly-rated item (mean =3.880) relates to the use of financial analysis tools to identify the fraud patterns implying hence indicating a strong presence of analytical capabilities in the workplace. The continued application of trend analysis and ratio monitoring is also sustained and thus, such endorsement evaluates this positive view.

The item rated the lowest (Mean = 2.954) addressed the direct use of forensic data analytical tools such as ACL or IDEA. Such a relatively low score means that although general financial analytical practices are in place, the specific application of the specialized forensic software tools appears to be rather limited among the respondents.

Overall, in the domain of forensic tools, there is a significant analytical inclination in the financial scrutiny methodologies; however, the gap appears in the integration of

specialized forensic software application tools, which, to some extent, may limit the depth and precision applied in forensic investigation.

Table 4.5: Descriptive Statistics for the "Equipment" Domain (Forensic Accounting Factors)

Statement	Mean	Std. Deviation	Percentage (%)	Level
Specialized servers or computers are used in my organization to manage and analyse financial data in suspected fraud investigations.	3.713	0.938	74.26%	High
Forensic investigations at my workplace involve surveillance tools such as camera systems or activity tracking systems.	3.944	0.852	78.88%	High
Automated systems are used at my workplace to monitor and analyse financial transactions for early fraud detection.	3.815	0.833	76.30%	High
Advanced digital tools such as data recovery software are used during financial fraud investigations.	3.796	0.840	75.92%	High

Source: Prepared by the researcher based on JASP output.

It shows the "Equipment" domain in Table 5. The average values fall between 3.713 and 3.944, which correspond to percentage scores from 74.26% to 78.88% and all of these fall under high-level category.

The most highly rated statement was regarding the use of surveillance equipment (Mean = 3.944), suggesting that most institutions surveyed have already incorporated such monitoring equipment in the forensic investigations. Other variables also scored fairly high, showing predominant use of both automated and advanced digital tools for monitoring and analysis purposes.

The criterion "use of special servers or computers" registered an even lower mean in this domain (Mean = 3.713), though it fairly reflects a genuine high level of implementation, signifying sufficient technological infrastructure for the forensic accounting functions needed.

Equipment domain generally shows strong levels of technological readiness while also supporting the organizations in effective and timely conduct of forensic investigations.

Table 4.6: Descriptive Statistics for the Skills Domain (Forensic Accounting Factors)

Statement	Mean	Std. Deviation	Percentage (%)	Level
I possess analytical and organizational skills that help me conduct accurate financial investigations and understand the story behind numbers.	3.704	0.889	74.08%	High
I am capable of detecting and identifying fraud or misstatements in financial statements at my workplace.	3.759	0.796	75.18%	High
I am proficient in using IT tools and applications to extract digital evidence related to financial fraud.	3.685	0.805	73.70%	High
I can analyse investigative findings and connect them to the root causes behind the fraud or manipulation.	3.713	0.865	74.26%	High
I have experience in risk management and internal control systems related to financial fraud cases.	3.731	0.804	74.62%	High

Source: Prepared by the researcher based on JASP output.

Table 4.6 depicts the descriptive statistics concerning the "skills" domain, which exhibits the respondents' perception regarding their analytical, technical, and investigative competencies in forensic accounting.

The means across the domain varied from 3.685 to 3.759, translating to corresponding percentages of 73.70% to 75.18%, which suggest a very high level for all items considered. The maximum mean value for the item that reflected the participants' ability to detect and identify fraud or misstatements in financial statements was 3.759 (75.18%). The minimum mean was 3.685 (73.70%) for the item related to the use of IT tools to extract digital evidence.

The results, therefore, depict that the participants consider themselves adequately skilled in the areas important for forensic accounting and such may positively aid them in recognizing and addressing financial fraud in their organizations.

Table 4.7: Descriptive Statistics of the "Experience" Domain (Forensic Accounting Factors)

Statement	Mean	Std. Deviation	Percentage (%)	Level
I have practical experience in detecting financial fraud or manipulation	3.787	0.774	75.74%	High
I have experience applying international accounting and auditing standards	3.667	0.832	73.34%	High
I am assigned or involved in auditing high-risk areas	3.463	0.999	69.26%	High
I have a good understanding of litigation systems and legal procedures	3.398	0.976	67.96%	High
I can analyze and understand internal control systems of audited units	3.787	0.821	75.74%	High
I have experience in preparing financial reports and conducting business analysis	3.843	0.949	76.86%	High

Source: Prepared by the researcher based on JASP output.

Table 4.7 gives a summary of the descriptive statistics on the "experience" domain involved in exploring the respondents' levels of practical exposure to forensic accounting and audit-related activities.

The average scores in this domain ranged from 3.398 to 3.843, while the percentages of scores ranged from 67.96 to 76.86; hence the agreement is quite high. The highest mean (3.843), or 76.86 percent, concerned the item about experience in preparing financial reports and business analysis. On the contrary, the lowest mean (3.398), or 67.96 percent, involved the respondents' knowledge of litigation systems and legal procedures in Palestine.

The standard deviation values ranged between 0.774 and 0.999 across all the items. This shows a moderate dispersion in responses of the participants and indicates a slight variation in the depth of experience of the respondents surveyed.

Overall, these findings suggest that respondents feel they do have good practical experience pertaining to forensic accounting and activities associated, for example, with auditing in higher-risk areas, application of accounting standards, and analysis of internal control systems. However, the low ratings given by respondents for some items would tend to suggest that some more exposure or training in legal frameworks and litigation processes would widen that knowledge.

Table 4.8 : Descriptive Statistics of the "Fraud Detection" Domain (Audit quality factors)

Statement	Mean	Std. Deviation	Percentage (%)	Level
I observe that using forensic accounting tools contributes to detecting financial fraud in the workplace.	3.769	0.892	75.38%	High
Through my work, I realize that forensic accounting helps identify financial errors from fraud.	3.843	0.787	76.86%	High
Forensic accounting practices help track unusual financial transactions.	3.889	0.740	77.78%	High
Clear indicators of abnormal financial behavior help detect fraud cases.	3.935	0.701	78.70%	High
Forensic techniques facilitate detection of fraud during audit or internal review.	3.917	0.887	78.34%	High

Source: Prepared by the researcher based on JASP output.

Results in Table 8 show that respondents strongly agree on the effectiveness of forensic accounting in the detection of frauds. The mean value of the items ranges from (3.769) to (3.935), with corresponding percentage figures from (75.38%) to (78.70%), all of which are under the "High" level. The result indicates that respondents strongly agree on the usefulness of forensic accounting tools and techniques in detecting financial fraud.

One of the highest-rated items was concerned with the identification of fraud through overt indicators of abnormal financial behavior, suggesting, most certainly, that observable anomalies are major triggers for forensic investigations. The forensic techniques employed during audits or internal reviews were also heavily endorsed.

As reflected by the relatively low range of standard deviations across the items (0.701 to 0.892), participant responses have shown a consistent pattern which further enhances the reliability of these deliberations. The good evidence presented above upholds the idea that forensic practices as applied in audit enhance the efforts of fraud detection and, thus, improve the quality of auditing in one's workplace.

Table 4.9 : Descriptive Statistics of the "Compliance with Standards" Domain

Statement	Mean	Std. Deviation	Percentage (%)	Level
Clear procedures are usually followed to assess fraud risks during audit processes.	3.833	0.767	76.66%	High
Adopted internal control systems contribute to reducing financial fraud.	3.972	0.901	79.44%	High
Observations or anomalies that may indicate fraud are documented during the audit process.	3.926	0.758	78.52%	High
Suspicious transactions are dealt with using recognized auditing tools or methods.	3.917	0.738	78.34%	High
Accountants and auditors adhere to objectivity and integrity in suspected fraud cases.	3.824	0.818	76.48%	High
Auditors show professional skepticism when reviewing sensitive financial operations.	3.722	0.852	74.44%	High

Source: Prepared by the researcher based on JASP output.

Table 4.9 indicates that respondents showed a high level of agreement concerning an adherence to auditing standards as well as procedures when dealing with incidents of fraud. The means of the six items fall within the values of (3.722) to (3.972), all percentages being above 74%, indicating a high level of perception across the domain.

The highest rating was given to the statement regarding the role of internal controls in curbing financial fraud, emphasizing the importance of having adequate controls for compliance. Besides, documentation of irregularities as well as the application of professional audit tools in relation to the handling of suspicious transactions underscored by respondents received fairly strong support.

So, standard deviations, that is, from (0.738) to (0.901), indicate low variability in responses, further supporting the uniformity in participant views. The findings suggest that auditors and accountants in the sample of the study comply highly with professional standards, and this, among others, affects the reliability and effectiveness of fraud detection and the quality of audits.

Table 4.10 : Descriptive Statistics of the "Operational Effectiveness" Domain

Statement	Mean	Std. Deviation	Percentage (%)	Level
Applying some forensic accounting methods has strengthened audit/internal control in detecting unusual financial activities.	3.806	0.767	76.12%	High
Work procedures include fraud detection methods in daily financial operations.	3.843	0.811	76.86%	High
Procedures usually include steps for verifying and properly handling suspicious transactions.	3.898	0.760	77.96%	High
The use of analytical tools has facilitated the rapid detection of financial discrepancies.	3.917	0.750	78.34%	High

Source: Prepared by the researcher based on JASP output.

Table 4.10 shows that the respondents generally agreed that the integration of practices within operational audit procedures does work. A mean score of all four items from a sample of 3.806 to 3.917 places all responses at a high level of agreement, with the percentage varying from 76.12% to 78.34%.

Maximally rated statement focuses on the enabling fast detection of financial discrepancies by analytical tools, thereby demonstrating the effects of technology in improving audit functions. Otherwise, the ongoing acknowledgment of structured processes for identifying and dealing with suspected fraud transactions indicates that the companies surveyed have established sound protocols for fraud detection.

The relative lower standard deviations (between 0.750 and 0.811) point to uniformity in the different perceptions held by respondents, thus denoting a sense of general agreement on the operational value of forensic accounting techniques. The

findings endorse the foresaid forensic tools and procedures that contribute significantly to the operational efficiencies of auditing practices.

Table 4.11 : Descriptive Statistics of the “Importance of Forensic Accounting and Audit Quality” Domain

Statement	Mean	Std. Deviation	Percentage (%)	Level
High audit quality contributes to increasing the credibility of financial data and reports.	3.889	0.857	77.78%	High
Applying forensic accounting methods helps reduce the chances of fraud within the organization.	3.926	0.770	78.52%	High
Forensic accounting practices enhance transparency and clarity in financial activities.	3.954	0.766	79.08%	High
Effective and organized auditing is essential for achieving long-term financial stability and sustainability.	3.991	0.881	79.82%	High
A control system that includes forensic accounting methods increases stakeholders' confidence in financial information.	3.963	0.946	79.26%	High

Source: Prepared by the researcher based on JASP output.

Table 4.11 shows respondents' perceptions on the role of forensic accounting in furthering the quality of audit and financial credibility. All the five statements gave high average scores, which range between 3.889 and 3.991, making them translate into percentages between 77.78% and 79.82%.

It shows strong and uniform agreement among the participants on the role of forensic accounting techniques in enhancing transparency, reducing fraud, and boosting stakeholder confidence in financial reporting. The highest rated among the statements promises a role for organized and effective auditing in sustaining long-term viability of the finances; other items reiterate the value integrated to auditing processes of forensic practices.

A degree of standard deviations alluding to consistency of responses (0.766 0.946) further emphasizes the consensus regarding forensic accounting's role plays in establishing a reliable, transparent, and fraud-resistant financial environment.

4.6 Hypotheses Testing

The statistical analysis was undertaken to test the main and sub-hypotheses of the study. By testing the above hypotheses, it is sought to find out the availability and effectiveness of forensic accounting tools skills and training among Palestinian auditors and whether these affect audit quality enhancement.

In order to consider this, appropriate tests were applied depending on the nature of each hypothesis. One Sample T-Test was used to compare mean responses against the neutral midpoint of the Likert scale as to whether auditors are sufficiently equipped with forensic accounting tools and techniques in relation to enhancing the quality of audits. Also studied were correlations and regressions between forensic accounting factors' availability-the tools, skills, and training-and the quality of audits that have been enhanced.

These test results will, therefore, help validate or reject the proposed hypotheses and thereby give empirical evidence on the role of forensic accounting in improving audit effectiveness in the Palestinian context.

Main Hypothesis 1: Palestinian auditors are well equipped with forensic accounting tools and techniques

To validate the hypothesis, a One-Sample T-Test was performed on the measurements represented by the questionnaire items concerning forensic accounting tool and technique. The test value for the sample mean was fixed at the neutral midpoint (3) of the Likert scale. The alternative hypothesis stated that the mean would be significantly greater than 3 and hence indicate positive perceptions among the respondents.

Table 4.12 : One Sample T-Test Results for Forensic Accounting Tools and Techniques

Statement	t-value	df	p-value	Cohen's d	Interpretation
The organization uses financial analysis tools to identify fraudulent patterns or abnormal spending behaviors.	11.690	107	< .001	1.125	Statistically significant
My document reviews include investigations of potential financial fraud.	8.747	107	< .001	0.842	Statistically significant
I am allowed to use forensic data analysis tools (e.g., ACL or IDEA) to detect fraud or support investigations.	-0.449	107	0.673	-0.043	Not statistically significant
Financial ratios and indicators are analyzed at my workplace to detect early signs of potential fraud.	9.402	107	< .001	0.905	Statistically significant
Unusual trends or patterns in financial transactions at my business are analyzed over different time periods.	9.864	107	< .001	0.949	Statistically significant
Specialized servers or computers are used in my organization to manage and analyze financial data.	7.901	107	< .001	0.760	Statistically significant
Investigations involve surveillance tools (e.g., cameras or tracking systems).	11.520	107	< .001	1.109	Statistically significant
Automated systems are used to monitor and analyze transactions for early fraud detection.	10.162	107	< .001	0.978	Statistically significant
Advanced digital tools such as data recovery software are used in fraud investigations.	9.850	107	< .001	0.948	Statistically significant

Source: Prepared by the researcher based on JASP output.

The One Sample T-Test results show that most of the items concerning the availability and use of forensic accounting tools and techniques scored significantly greater than midway on the neutral scale (mean >3 , $p < .001$), thereby confirming that Palestinian auditors view themselves as being fairly well equipped in this regard. The respective t-values were large and the effect sizes were medium to large (Cohen's d between 0.76 and 1.12) and this also provided strong support for the hypothesis. Except for a single item- permission to employ certain forensic tools such as ACL or IDEA, which did not yield statistically significant results (mean = 2.954, $p = 0.673$)- suggesting limited access to or use of specialized forensic software. Subject to this exception, the pattern of results in general is supportive of accepting the first major hypothesis.

In conclusion: The hypothesis that Palestinian auditors are well equipped with forensic accounting tools and techniques is supported by the data.

Main Hypothesis 2: There is a significantly relationship between availability of forensic accounting factors and enhancing audit quality

This hypothesis-testing involved performing a Pearson correlation analysis through JASP software in-between variables independent (forensic accounting factors: training, tools, equipment, skills, and experience) and the dependent variables (audit-quality dimensions: fraud detection, compliance with standards, and operational effectiveness).

To examine this hypothesis more thoroughly, it was divided into several sub-hypotheses, each corresponding to the consideration of one forensic accounting factor:

- Sub Hypothesis 1: There is a significantly (relationship between availability of forensic accounting tools and enhancing audit quality.
- Sub Hypothesis 2: There is a significantly relationship between availability of skilled auditors in field of forensic accounting and enhancing audit quality.
- Sub Hypothesis 3: There is a significantly relationship between introducing training courses in field of forensic accounting to auditors and enhancing audit quality.

With that being said, these sub-hypothesis results will be gotten to test overall the different elements of forensic accounting impacting the quality dimensions of audits on fraud detection, which include compliance with standards and operational effectiveness.

Table 4.13 : Pearson Correlation Coefficients between Forensic Accounting Factors and Audit Quality Dimensions

Forensic Accounting Factors	Fraud Detection	Compliance Standards	with Operational Effectiveness
Training	0.077 (p = 0.428)	0.013 (p = 0.893)	-0.010 (p = 0.920)
Tools	0.458*** (p < .001)	0.402*** (p < .001)	0.446*** (p < .001)
Equipment	0.733*** (p < .001)	0.738*** (p < .001)	0.747*** (p < .001)
Skills	0.652*** (p < .001)	0.601*** (p < .001)	0.628*** (p < .001)
Experience	0.632*** (p < .001)	0.576*** (p < .001)	0.641*** (p < .001)

Source: Prepared by the researcher based on JASP output.

As shown in Table 13, the correlation analysis revealed that most forensic accounting factors have statistically significant positive relationships with the three dimensions of audit quality. Specifically:

- Training showed no statistically significant correlation with any dimension of audit quality since the p-values for similar tests were always found to be way above 0.05. This means that, in the views of respondents, the availability of training in forensic accounting does not constitute an important factor for improving audit quality in the population under study.
- There were moderate positive correlations between the various tools and the three dimensions of audit quality, with fraud detection being the highest ($r = 0.458$, $p < .001$), indicating that forensic tools such as digital analysis and data mining software verify the better detection and audit effectiveness.
- On all relationships, equipment maintained a much stronger correlation coefficient, especially with operational effectiveness ($r = 0.747$, $p < .001$). This also shows the importance of having the correct forensic accounting equipment for the benefit of performing audits in an efficient and high-quality manner.
- Moreover, the skills and experience of the personnel also correlate significantly across all dimensions of audit quality, indicating that human capital variables such as professional capabilities, en-action, and relevant field experience expand the competence level of auditors toward conducting thorough, standard-oriented, and efficient audits.

From the results gathered from the Pearson correlation analysis, second main hypothesis is concluded to be partially supported. When most forensic accounting factors (tools, equipment, skills, and experience) indicated statistically significant positive relationships with dimensions of audit quality, however, the training factor produced little evidence for its significance.

- About Sub Hypothesis 1: There is a significantly (relationship between availability of forensic accounting tools and enhancing audit quality.

Table 4.14 : Pearson Correlation between Forensic Accounting Tools and Audit Quality Dimensions

Audit Quality Dimension	Pearson's r	p-value
Fraud Detection	0.458***	< .001
Compliance with Standards	0.402***	< .001
Operational Effectiveness	0.446***	< .001

Source: Prepared by the researcher based on JASP output.

In assessing this hypothesis, Pearson correlation tests were done to analyze the relationship between the independent variable-forensic accounting tool availability and audit quality-three fundamental dimensions fraud detection, compliance with auditing standards, and operational effectiveness.

The preceding information summarized in Table14 highlights that forensic accounting tools have statistically significant positive relationships with all of the components of audit quality. The strongest relationship was identified with fraud detection ($r = 0.458$, $p < .001$). This means that forensic tools significantly multiply the auditor's ability to detect the activities of fraud. Moderate positive relationships were found with compliance ($r = 0.402$, $p < .001$) and operational effectiveness ($r = 0.446$, $p < .001$) suggesting that forensic tools help with processing audits improving the base of and the effectiveness of the audit.

This provides a practical way of realizing the role of forensic accounting tools-including digital analytics, forensic software, and automated data screening-in contemporary auditing, particularly in enhancing quality and credibility in audits.

Indeed, one will be confirmed in High Hypothesis 1, which shows the acceptance of the hypothesis of the study with the existence of a statistically significant relationship between the availability of forensic accounting tools and improvements in audit quality.

- About Sub Hypothesis 2: There is a significantly relationship between availability of skilled auditors in field of forensic accounting and enhancing audit quality.

Table 4.15: Pearson Correlation between Forensic Accounting Skills and Audit Quality Dimensions

Audit Quality Dimension	Pearson's r	p-value
Fraud Detection	0.652***	< .001
Compliance with Standards	0.601***	< .001
Operational Effectiveness	0.628***	< .001

Source: Prepared by the researcher based on JASP output.

As noted in Table 15, forensic accounting skills of the professional auditors significantly and positively correlate with all dimensions of audit quality. It was strongest with respect to fraud detection ($r = 0.652$, $p < .001$), emphasizing that such specialized forensic skills are quite useful in the identification of irregularities in financial records and in detecting fraudulent activities during audit procedures.

The analysis clearly and statistics-wise also exhibited correlations between the availability of forensic auditors highly skilled with compliance to auditing standards and operational efficacy. Hence, these results indicate that those specialized skills allow for fraud detection purposes, and enable sustaining convergent application of professional standards with conducting audits in an even more structured, efficient, and results-oriented manner.

This means, therefore, that the Sub Hypothesis-2 is upheld, confirming that the presence of highly skilled forensic auditors results in enhanced audit quality.

- About Sub Hypothesis 3: There is a significantly relationship between introducing training courses in field of forensic accounting to auditors and enhancing audit quality.

Table 4.16: Pearson Correlation between Forensic Accounting Training and Audit Quality Dimensions

Audit Quality Dimension	Pearson's r	p-value
Fraud Detection	0.077	0.428
Compliance with Standards	0.013	0.893
Operational Effectiveness	-0.010	0.920

The average score of forensic accounting training was correlated with fraud detection, compliance with auditing standards, and operational effectiveness dimensions using a Pearson correlation test to investigate this hypothesis.

Table 4.16 demonstrates that the result of the correlation analysis provided no demonstration of a statistically significant relationship existing between the availability of training courses in forensic accounting and dimensions of audit quality. Weak and non-significant correlation coefficients indicated that training, as reported by respondents, does not seem to produce any measurable effect on improving fraud detection, ensuring compliance, or enhancing audit effectiveness.

These findings may reflect the present situation in Palestine, where forensic accounting training courses are either still nascent or inadequately framed. As highlighted by the respondents, unavailability of such training opportunities may explain the absence of a statistically significant relationship between training and audit quality.

These outcomes would not necessarily indicate that training is something insignificant, but rather reveal a shortcoming in the professional development offerings that, if remedied, could increase the efficiency of forensic auditing in time to come.

These results might be indicative of training programs that are incomplete in content and application or actually do not fit what auditors really need. It could also point out that training alone, without the support of tools, resources and follow-up mechanisms, is not sufficient to bring about any real improvement in audit performance.

The statistical finding states less support for Sub-Hypothesis 3. This study could not find a significant relationship between the provision of forensic accounting training courses and audit quality enhancement.

Summary of Main Hypothesis 2:

Of the three sub-hypotheses, the support found is partial for the main hypothesis. While forensic accounting tools, skills, and experience displayed strong positive links to some aspects of audit quality, the training factor, however, did not exhibit statistically significant results. This implies that Palestinian auditors have access to the tools and human capital, but should still further develop their training programs so that they might fully endorse audit quality practices through forensic accounting.

Chapter Five: Discussion and Recommendations

5.1 Introduction

This chapter discusses the main findings of the study in view of research objectives, literature review, and previous studies. An interpretation of the results has also been attempted by the researcher from a personal perspective and contextual knowledge. Further recommendations for practice and avenues for further research are ushered in this chapter.

5.2 Discussion of the Results

The results indicated that Palestinian auditors perceive themselves as being rather well-capacitated with forensic accounting tools and techniques. Most of the items of this section presented statistically significant agreement, this result agrees with the results of the following studies: Salah Oraby (2023), Hamad & Abdullah (2023), Suppiah & Arumugam (2023), and Daas & Zaid (2024), and disagrees with Al Natour et al. (2023). From the researcher's point of view, general forensic tools are fairly commonly available among the Palestinian auditors, but the need to strengthen the adoption of a few emerging technologies is of utmost importance in terms of further developing the profession of auditing.

The relationship between forensic accounting tools, equipment, skills and experience Most forensic accounting factors have a positive and significance relationship with most of audit qualities dimensions, this result agrees with the results of the following studies: Majdi & Alaa (2022), Daas & Zaid (2024), Hamad & Abdullah (2023), Oraby (2023), and Suppiah & Arumugam (2023). From my point of view as a researcher, Palestinian auditors have the skill set and tools to apply to the work, but poorly designed and ineffective training programs act as a constraining force on their capacities, filling this training gap will require a better policy-making environment, adequate professional education, and concerted efforts by the institutions to revamp forensic accounting practices in Palestine.

Availability of forensic accounting tools has had a moderate positive correlation with all aspects of audit quality in key dimensions of the audit: detecting fraud,

undertaking the audit pursuant to auditing standards, and operational effectiveness. The Forensic Accounting Theory (Ozili 2020) explains this finding because it states that forensic accountants achieve their professional capabilities through their selection and application of particular tools and methods to detect fraud and maintain high audit standards. The result agrees with the results of the following studies: Salah Oraby (2023), Suppiah & Arumugam (2023), Hamad & Abdullah (2023), and Daas & Zaid (2024). In my view, auditors mainly use simple techniques such as ratio analysis and trend analysis, whereas they should have made more extensive use of advanced techniques like IDEA or ACL since this foreign software are too expensive and short training on their use is available. So more should be invested and more support should be arranged so that auditors can benefit from these tools.

The findings provided evidence that there is a statistically significant, strong positive correlation between forensic accounting skills and all dimensions of audit quality, particularly fraud detection, This result agrees with the results of the following studies : Abdalrahman Al Natour et al. (2023), Majdi and Alaa (2022) , Hamad and Abdullah (2023), and Abu-Tapanjeh & Al-Sarairah (2021).In my opinion, these results clearly demonstrate that improving audit-related forensic skills leads to improved audit quality. Continuous professional education and training of auditors in forensic accounting are essential components in enabling auditors to genuinely detect fraud and apply proper auditing standards. By investing in this area of human resource, the audit will gain practice and instill confidence among stakeholders in the audit process.

Given the data presented, there does not exist a statistically significant relationship between a particular variable which is forensic accounting training and enhancement in audit quality, This result agrees with the results of the following studies : Majdi & Alaa (2022), Hamad & Abdullah (2023) ,Abu-Tapanjeh & Al-Sarairah (2021), and result disagrees with the following studies : Abdalrahman al Natour et al. (2023) , Mazen and Nasser (2023), and Suppiah & Arumugam (2023). From my perspective as a researcher the major reasons are mainly structural problems an absence of organized training programs, low awareness of forensic accounting methodologies, and poor integration of training into professional development. In reality, although training is of great theoretical importance, mostly it has no real impact in the absence of proper support from institutions and regulation. In order to improve audit quality, such training must be accompanied by relevant tools, systems, and a strong professional culture.

5.6 Recommendations

First of all, auditors should be urged to attend special training courses in fraud detection, data analytics, and digital evidence. Such training could help them receive forensic accounting techniques more efficiently. Moreover, auditors are encouraged to make hard use of the available tools for fraud detection with programs such as ACL and IDEA within their audit procedures to increase the efficiency of fraud detection. Continuous development of one's technical and analytical skills is also required in auditors in order to keep abreast of the increasing complexity of the financial fraud schemes faced in the Palestinian environment.

Organizations should, on their behalf, invest in modern forensic audit tools and equipment in order to strengthen internal audit functions and dampen the risk of fraud. Also, management should reinforce an enabling atmosphere within which forensic investigations may be carried out-i.e., should provide appropriate resources, guarantee access to data, and, where necessary, provide legal support. Businesses are also encouraged to allow forensic accounting to support their internal control and risk management systems-again, as a step to strengthening corporate governance.

Regulatory bodies and policymakers are to set guidelines to facilitate the processes of forensic auditing standards during auditing procedures. The Palestine Association of Certified Public Accountants (PACPA) need not work on creating a forensic audit standard only to complement the existing set accounting and auditing frameworks but also solicit the incorporation of some aspects into the official accounting and auditing frameworks by the various institutes. Furthermore, the establishment of licensing or certification programs for forensic accountants is amply advised to secure professionals' proficiency and credibility in the profession.

Finally, universities should think about adding special courses or even full programs focused on forensic accounting for both bachelor's and master's students. This would help prepare students better for the needs of the job market. Also, there is a real need for more research from academics to understand better how forensic accounting affects audit quality and financial transparency here in Palestine.

5.7 Suggestions for Future Research

1. Based on the established strong relationship between forensic accounting equipment and quality audits, this implies that further research can delve into more specifics as to which specific kind of equipment is most effective in detecting fraud and compliance.
2. Given that training in forensic accounting has shown no substantial effect on audit quality in this research study, future investigations may focus on various dimensions that should include quality, content, and delivery methods of such trainings in Palestine, as well as recommendations for modifications to achieve better results.
3. The research targeted the external auditors and money departments of stock companies only. Future research may broaden the coverage to encompass internal auditors, audit committees, or government bodies, so that a more in-depth picture of forensic accounting operations could be obtained.
4. Future research could consider the success of national policies or institutional reforms which support the implementation of forensic accounting in Palestine, given the challenges recognized in the article such as the shortage of specialized skills and the lack of equipment.
5. This study has adopted quantitative survey approach, and in similar works the future researcher can mix methods or going for qualitative study such as interviews or case studies to get more in-depth insights into auditors experiences, motivation, and challenges in applying forensic accounting activity tools.
6. Such future studies may adopt a longitudinal time-based design to track the evolution of forensic accounting practices and tools in Palestine over the years as well as their contribution to audit quality, especially in light of ongoing developments with technology and regulations.

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Appendices

Appendix No. (1): Names of the Reviewers

#	Name	Academic Degree
1	Dr. Zahran Daraghme	Professor of Accounting – Arab American University
2	Dr. Mohammad Abu Sherbeh	Assistant Professor in Accounting – Arab American University
3	Dr. Tariq Darabee	Assistant Professor in Accounting – Al-Quds University
4	Dr. Akram Rahhal	Assistant Professor in Accounting – Al-Quds University & Arab American University
5	Dr. Kamel Abu Kweik	Assistant Professor in Accounting – Al-Quds University
6	Dr. Mohammad Nazzal	Assistant Professor in Accounting – Palestine Polytechnic University & Arab American University

Appendix No. (2) :English Version of Questionnaire

Arab American University
Faculty of Graduate Studies
Accounting & Auditing



Dear Participants:

I, researcher Ahmed Mahdawi, am conducting this survey to complete the requirements for my master's thesis in accounting and auditing at the Arab American University - Palestine. I hereby request that the respondents answer the questions with complete honesty, transparency, and integrity. Their responses will help us develop important scientific findings about the availability of forensic accounting practices and their impact on the quality of auditing among Palestinian auditors. Please note that the respondents may remain anonymous, allowing them to respond freely.

If you have any questions regarding the study or your rights as a participant, please do not hesitate to contact me at the following address:

Phone numbers: +972 59-815-1069

Please indicate your agreement with the following statements using the 5-point Likert scale:

1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree

Thanks for your cooperation

Researcher: Ahmad Mahdawi

Supervisor: Dr. Akram Rahal

Section 1: Demographic Information

1. Gender: ☐ Male ☐ Female
2. Age: ☐ <30 ☐ 30-40 ☐ 41-50 ☐ >50
3. Education Level: ☐ Bachelor ☐ Master ☐ PhD
4. Years of Experience in Auditing: ☐ <5 ☐ 5-10 ☐ 11-15 ☐ >15
5. Position: ☐ External Auditor ☐ CFO ☐ Head department ☐ Accountant

Section 2: Forensic Accounting Factors

Training

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
First Domain: Related raining workshops on forensic accounting.					
I have training opportunities in forensic accounting through my employer.					
I am encouraged to attend specialized forensic accounting workshops.					
Appropriate resources are allocated by my workplace for my training in forensic accounting.					
The training programs are aligned with modern forensic and judicial practices.					

Tools

Note : (Tools of financial data analysis can be in the form of software and analytical processes, such as ACL, IDEA, data mining, trend as well as regression analysis, which examine scanned financial transactions for the purpose of detecting anomalies, abnormalities, or fraud indicators.).

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Second Domain: Analytical and digital tools used in forensic investigations.					
The institution uses financial analysis tools to identify fraudulent patterns or abnormal spending behaviors.					
The documentary examinations I conduct or participate in include					

investigations related to potential financial fraud.					
I am provided with access to forensic data analysis software or tools (such as ACL or IDEA) as part of my tasks to detect fraud or support financial investigations.					
Financial ratios and indicators are analyzed in my workplace for the purpose of early detection of potential fraud indicators.					
Trends or unusual patterns in financial transactions are analyzed in my workplace over different time periods.					
Investigation procedures include field visits to trace suspicious financial movements such as deposits or withdrawals.					

Equipment

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Third Domain: Technological and physical resources used					
In my workplace, specialized servers or computers are used to manage and analyze financial data in order to support investigations in cases of suspected fraud.					

Forensic investigations in my workplace involve the use of monitoring equipment such as surveillance camera systems or transaction tracking systems.					
Automated systems are used in my workplace to monitor and analyze financial transactions for the purpose of early detection of fraud after conducting investigations.					
Advanced digital tools, such as software for recovering deleted or altered data, are used as part of the investigation procedures in cases of financial fraud.					

Skills

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Fourth Domain: Professional and personal skills such as analysis, ethics, and logic					
I possess analytical and organizational skills that enable me to conduct accurate financial investigations and understand the underlying aspects of accounting numbers and data.					
I have the ability to detect and identify cases of fraud or misrepresentation in financial statements within the work environment.					
I am proficient in using information technology tools and applications to					

extract digital evidence related to financial fraud.					
I can analyze the results of investigations and link them to the root causes that led to fraud or manipulation.					
I have experience in risk management and internal controls related to cases of financial fraud.					

Experience

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Fifth Domain : The level of practical experience					
I have practical experience in detecting financial manipulation or fraud within my professional work scope.					
I have experience in applying International Accounting Standards, auditing standards, and field investigation procedures.					
I am assigned or involved in auditing engagements related to high-risk areas due to my previous experience.					
I have good knowledge of litigation systems and judicial procedures followed in Palestine.					
I have the ability to analyze and understand the internal control					

systems of administrative units being audited.					
I have experience in preparing financial reports and conducting business analysis.					

Section 3: Audit Quality

Fraud Detection

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Sixth Domain: Ability to detect and report financial fraud					
I observe that the use of forensic accounting tools contributes to detecting cases of financial fraud within the work environment.					
Through my work, I realize that forensic accounting helps in identifying financial errors resulting from fraud.					
I believe that the presence of clear indicators of abnormal financial behaviors helps in detecting fraud cases.					
Forensic accounting methods facilitate the detection of fraud during auditing or internal review processes.					

Compliance with Standards

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Seventh Domain: Commitment to auditing rules and professional guidelines.					
I observe that clear procedures are usually followed to assess fraud risks during auditing processes.					
From my experience, established internal control systems contribute to reducing financial fraud.					
Any observations or anomalies that may indicate the presence of fraud are typically documented during the auditing process.					
Suspicious transactions are handled using professionally recognized auditing tools or methods.					
Accountants and auditors adhere to objectivity and professional integrity when dealing with suspected fraud cases.					
The management auditor demonstrates high professional skepticism in delicate financial transactions.					

Operational Effectiveness

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Eighth Domain : Efficiency in audit execution					
In my work, the application of certain forensic accounting methods has helped enhance the audit or internal control department's ability to identify unusual financial activities.					
I observe that established work procedures include some fraud detection methods within daily operations related to financial reporting or auditing.					
The procedures followed typically include clear steps to verify any suspicious financial transactions and handle them appropriately.					
The use of analytical tools has contributed to facilitating the rapid detection of financial discrepancies or inconsistencies.					

Section Four: Importance of Forensic Accounting and Audit Quality

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
From my experience, I observe that high audit quality contributes to increasing the					

credibility of financial data and reports.					
I notice that applying forensic accounting methods helps reduce the opportunities for committing fraud within the institution.					
Forensic accounting practices contribute to enhancing transparency and clarity in the institution's financial activities.					
Organized and effective auditing is considered an important factor in achieving long-term financial stability and sustainability.					

END

Appendix No. (3) :Arabic Version of Questionnaire



الجامعة العربية الأمريكية

كلية الدراسات العليا

برنامج الماجستير في المحاسبة والتدقيق

استبيان حول:

مدى توافر عوامل تطبيق المحاسبة الجنائية وأثرها على جودة التدقيق في فلسطين

أعزائي المشاركون ،

أقوم أنا الباحث أحمد مهدي بإجراء هذه الدراسة العلمية لاستكمال متطلبات الحصول على درجة الماجستير في المحاسبة والتدقيق من الجامعة العربية الأمريكية - فلسطين، والتي تهدف إلى التعرف على مدى توافر عوامل تطبيق المحاسبة الجنائية (من حيث التدريب، الأدوات، المعدات، المهارات، والخبرة)، وأثر ذلك على جودة التدقيق في فلسطين.

يُرجى التكرم بالإجابة على فقرات الاستبيان بكل صدق وموضوعية، علماً بأن المعلومات التي ستُجمع ستكون لأغراض البحث العلمي فقط، وسيتم التعامل معها بسرية تامة، ولن يُطلب منكم كتابة الاسم أو أية بيانات شخصية.

في حال وجود أية استفسارات حول الدراسة أو حقوقكم كمشاركين، يُرجى التواصل معي عبر الرقم

التالي: +972 59-815-1069 :

يرجى وضع إشارة (✓) أمام الخيار الذي يعكس رأيكم حول العبارات الواردة، وذلك حسب مقياس ليكرت الخماسي التالي:

أعارض ، اعارض بشدة ، محايد ، أوافق ، أوافق بشدة

شاكرين لكم حسن تعاونكم ومساهمتمكم القيمة في إنجاح هذه الدراسة.

مع خالص التقدير ،

الباحث : احمد مهداوي

الدكتور المشرف : د. أكرم رجال

القسم الاول : المعلومات الديموغرافية

1. الجنس : ☐ ذكر ☐ أنثى

2. العمر : اقل من 30 سنة ☐ من 30-45 سنة ☐ اكثر من 45 سنة

3. المستوى التعليمي : بكالوريوس ☐ ماجستير ☐ دكتوراة

4. سنوات الخبرة : أقل من خمس سنوات ☐ من 5 - أقل من 10 سنوات ☐ من 10-15 سنة

☐ اكثر من 15 سنة

5. الوظيفة : مدقق خارجي ☐ مدير مالي ☐ رئيس قسم ☐ محاسب

**

القسم الثاني: عوامل المحاسبة الجنائية

التدريب

العبارة	أوافق	أوافق بشدة	محايد	أعارض	أعارض بشدة
النطاق الأول: ورش العمل التدريبية المتعلقة بالمحاسبة القضائية					
تُتاح لي فرص تدريبية في مجال المحاسبة الجنائية من خلال جهة عملي.					
يتم تشجيعي على حضور ورش عمل متخصصة في المحاسبة الجنائية.					
تُخصص موارد مناسبة لتدريبي على المحاسبة الجنائية من قبل جهة عملي.					
تتوافق برامج التدريب مع الممارسات الجنائية و القضائية الحديثة.					

الأدوات

ملاحظة: (يمكن أن تكون أدوات تحليل البيانات المالية على شكل برامج أو عمليات تحليلية، مثل ACL و IDEA ، وتنقيب البيانات، والتحليل الاتجاهي بالإضافة إلى التحليل الانحداري، التي تقوم بفحص المعاملات المالية المسوَّحة للكشف عن الشذوذات أو المؤشرات المحتملة للاحتيال أو التصرفات غير الطبيعية).

العبارة	أوافق	أوافق بشدة	محايد	أعارض	أعارض بشدة
النطاق الثاني: الأدوات التحليلية والرقمية المستخدمة في التحقيقات القضائية.					

					تستخدم المؤسسة أدوات التحليل المالي في التعرف على الأنماط الاحتمالية أو السلوكيات الإنفاقية غير الطبيعية
					تشمل الفحوصات الوثائقية التي أجريها أو أشارك فيها تحقيقات تتعلق باحتمالية وجود احتيال مالي.
					أتاح لي استخدام برامج أو أدوات تحليل بيانات جنائية (مثل ACL أو IDEA) ضمن مهام للكشف عن الاحتيال أو دعم التحقيقات المالية.
					يتم تحليل النسب والمؤشرات المالية في جهة عملي بهدف الكشف المبكر عن مؤشرات احتمالية حدوث احتيال مالي.
					يتم تحليل الاتجاهات أو الأنماط غير الاعتيادية في المعاملات المالية في جهة عملي على فترات زمنية مختلفة.
					تشمل إجراءات التحقيق زيارات ميدانية لمتابعة تحركات مالية مشبوهة مثل الإيداعات أو السحوبات.

المعدات

(المقصود بالمعدات: الوسائل والأجهزة المادية أو الإلكترونية التي تُستخدم لدعم عمليات التحقيق في المحاسبة القضائية، مثل الحواسيب المتخصصة، أنظمة تخزين البيانات، أجهزة المسح الضوئي للوثائق، وبرمجيات الحماية الرقمية وتحليل البيانات).

العبارة	أوافق	أوافق بشدة	محايد	أعارض	أعارض بشدة
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النطاق الثالث: الموارد التكنولوجية والمادية المستخدمة في التحقيقات القضائية.					
					تُستخدم في جهة عملي خوادم أو أجهزة حاسوب متخصصة لإدارة وتحليل البيانات المالية بهدف دعم التحقيقات في حالات الاشتباه بالاحتيال.
					تتضمن التحقيقات الجنائية في جهة عملي استخدام معدات رقابية مثل أنظمة المراقبة بالكاميرات أو أنظمة تتبع العمليات.
					تُستخدم أنظمة مؤتمتة في جهة عملي لمراقبة وتحليل المعاملات المالية بهدف الاكتشاف المبكر لحالات الاحتيال بعد إجراء التحقيقات.
					تُستخدم أدوات رقمية متقدمة مثل برامج استعادة البيانات المحذوفة أو المعدلة كجزء من إجراءات التحقيق في حالات الاحتيال المالي.

المهارات

العبارة					
أعارض بشدة	أعارض	محايد	أوافق بشدة	أوافق	
النطاق الرابع: المهارات المهنية والشخصية مثل التحليل، والأخلاقيات، والمنطق.					
					أمتلك مهارات تحليلية وتنظيمية تساعدني على إجراء تحقيقات مالية دقيقة وفهم ما وراء الأرقام والبيانات المحاسبية.
					لدي القدرة على كشف وتحديد حالات الاحتيال أو التحريف في القوائم المالية ضمن بيئة العمل.

					أمتك الكفاءة في استخدام أدوات وتطبيقات تكنولوجيا المعلومات لاستخراج الأدلة الرقمية المتعلقة بالاحتيال المالي.
					أستطيع تحليل نتائج التحقيق وربطها بالأسباب الجوهرية التي أدت إلى وقوع الاحتيال أو التلاعب.
					لدي خبرة في إدارة المخاطر والرقابة الداخلية ذات العلاقة بحالات الاحتيال المالي.

الخبرة

العبارة	أوافق	أوافق بشدة	محايد	أعارض	أعارض بشدة
النطاق الخامس: مستوى الخبرة العملية					
أتمتع بخبرة عملية في الكشف عن التلاعب أو الاحتيال المالي ضمن نطاق عملي المهني.					
أتمتع بخبرة في تطبيق معايير المحاسبة الدولية، ومعايير التدقيق، وإجراءات التحقيق الميدانية.					
يتم تكلفني أو إشراكي في عمليات تدقيق تخصص مجالات عالية المخاطر نظرًا لخبرتي السابقة.					
أمتك إلمامًا جيدًا بأنظمة التقاضي والإجراءات القضائية المتبعة في فلسطين.					
لدي القدرة على تحليل وفهم أنظمة الرقابة الداخلية للوحدات الإدارية التي يتم تدقيقها.					
لدي خبرة في مجال إعداد التقارير المالية وتحليل الأعمال.					

القسم الثالث : جودة التدقيق

كشف الاحتيال

العبارة	أوافق	أوافق بشدة	محايد	أعارض	أعارض بشدة
النطاق السادس: القدرة على اكتشاف والإبلاغ عن الاحتيال المالي					
ألاحظ أن استخدام أدوات المحاسبة الجنائية يُسهم في كشف حالات الاحتيال المالي ضمن بيئة العمل.					
من خلال عملي، أدرك أن المحاسبة الجنائية تساعد في التعرف على الأخطاء المالية الناتجة عن الاحتيال.					
استخدام ممارسات المحاسبة الجنائية يُساعد في تتبع المعاملات المالية غير الاعتيادية.					
أعتقد أن وجود مؤشرات واضحة لسلوكيات مالية غير طبيعية يُساعد في كشف حالات الاحتيال.					
تساهم أساليب المحاسبة الجنائية في تسهيل اكتشاف الاحتيال أثناء عمليات التدقيق أو المراجعة الداخلية.					

الامتثال للمعايير

العبارة	أوافق	أوافق بشدة	محايد	أعارض	أعارض بشدة

النطاق السابع: الالتزام بقواعد التدقيق والإرشادات المهنية					
					ألاحظ أن إجراءات واضحة تُتبع عادةً لتقييم مخاطر الاحتيال أثناء عمليات التدقيق.
					من واقع تجربتي، تسهم أنظمة الرقابة الداخلية المعتمدة في الحد من الاحتيال المالي.
					عادةً ما يتم توثيق أي ملاحظات أو شذوذات قد تشير إلى وجود احتيال أثناء عملية التدقيق.
					يتم التعامل مع المعاملات المشبوهة باستخدام أدوات أو أساليب مراجعة متعارف عليها مهنيًا.
					يلتزم المحاسبون والمدققون بالموضوعية والنزاهة المهنية عند التعامل مع حالات يُشتبه بها بوجود احتيال.
					يُظهر المدققون درجة عالية من الشك المهني عند مراجعة العمليات المالية الحساسة.

الفعالية التشغيلية

العبارة	أوافق	أوافق بشدة	محايد	أعارض	أعارض بشدة
النطاق الثامن: الكفاءة في تنفيذ التدقيق					
					من واقع عملي، ساعد تطبيق بعض أساليب المحاسبة الجنائية في تعزيز قدرة قسم التدقيق أو الرقابة الداخلية على ملاحظة الأنشطة المالية غير الاعتيادية.

					ألاحظ أن إجراءات العمل الموضوعة تتضمن بعض أساليب الكشف عن الاحتيال ضمن العمليات اليومية المرتبطة بالتقارير المالية أو التدقيق.
					عادةً ما تشمل الإجراءات المتبعة خطوات واضحة للتحقق من أي عمليات مالية مشبوهة والتعامل معها حسب الأصول.
					ساهم استخدام الأدوات التحليلية في العمل على تسهيل اكتشاف الفروقات أو التناقضات المالية بسرعة.

القسم الرابع: أهمية المحاسبة الجنائية وجودة التدقيق

العبارة	أوافق	أوافق بشدة	محايد	أعارض	أعارض بشدة
من خلال تجربتي، ألاحظ أن جودة التدقيق المرتفعة تساهم في زيادة مصداقية البيانات والتقارير المالية.					
ألاحظ أن تطبيق أساليب المحاسبة الجنائية يساعد في الحد من فرص ارتكاب عمليات احتيال داخل المؤسسة.					
تُساهم ممارسات المحاسبة الجنائية في رفع مستوى الشفافية والوضوح في الأنشطة المالية داخل المؤسسة.					

					يُعتبر التدقيق المنظم والفعال عنصرًا مهمًا في تحقيق الاستقرار والاستدامة المالية على المدى الطويل.
					وجود نظام رقابي يتضمن أساليب المحاسبة الجنائية يزيد من ثقة أصحاب العلاقة بالمعلومات المالية.

النهاية

مدى توافر عوامل تطبيق المحاسبة الجنائية لتعزيز جودة التدقيق في فلسطين

أحمد لطفي عمر مهداوي

أسماء لجنة الإشراف:

الدكتور أكرم رحال

الدكتور كمال أبو كويك

الدكتور محمد نزال

الملخص

تركز الدراسة على العوامل المتاحة لتطبيقات المحاسبة الجنائية، وإمكاناتها في تحسين جودة التدقيق في فلسطين. كما تسعى إلى معرفة ما إذا كان لدى المدققين الفلسطينيين الأدوات والمهارات والموارد اللازمة لتطبيق ممارسات المحاسبة الجنائية، وما إذا كانت هذه الممارسات تُحسن جودة التدقيق. اعتمدت الدراسة على المنهج الكمي، واعتمدت على استخدام استبيان مُحكم التنظيم، وُزِع على المدققين الخارجيين وموظفي الإدارات المالية في الشركات المدرجة في بورصة فلسطين. أُجريت إحصاءات الوصف، واختبارات الموثوقية (ألفا كرونباخ)، واختبارات t، وتحليل ارتباط بيرسون على البيانات باستخدام برنامج إحصائي يُسمى JASP. وتبين أن المدققين الفلسطينيين يتمتعون بمستوى متوسط من الجاهزية من حيث الأدوات والمهارات الجنائية. ومع ذلك، أظهرت الدراسة تطبيقاً محدوداً للتقنيات المتقدمة، مثل تحليل البيانات. علاوة على ذلك، قدمت النتائج دليلاً على وجود علاقة ذات دلالة إحصائية بين تطبيق عوامل المحاسبة الجنائية وتحسين جودة التدقيق؛ أي الكشف عن الاحتيال ضمن معايير التدقيق. في الختام، تتطلب المحاسبة الجنائية تدريباً ونظاماً متطوراً، يشمل أدوات تقنية، وتدريباً مهنيّاً، ودعمًا تنظيميّاً، لتحسين جودة التدقيق. وتُعدّ هذه النتائج أكثر فائدةً لصانعي السياسات والجهات التنظيمية وشركات التدقيق في تعزيز فعالية ومصداقية مهنة التدقيق في فلسطين.

الكلمات المفتاحية: المحاسبة الجنائية، جودة التدقيق، كشف الاحتيال، المهارات المهنية، فلسطين.