



Curriculum Gaps and Institutional Challenges in Forensic Accounting Education in Nigerian Universities

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Abstract: The increasing sophistication of financial crimes and digital financial misconduct has intensified the demand for forensic accounting competencies within higher education and professional practice. However, forensic accounting education in Nigerian universities remains underdeveloped, and empirical evidence on curriculum integration and the institutional factors influencing its development is limited. This study examined curriculum gaps and institutional challenges affecting forensic accounting education in Nigerian universities using comparative documentary curriculum analysis. Documentary evidence was obtained from the National Universities Commission Core Curriculum and Minimum Academic Standards (CCMAS), professional accounting syllabi, curriculum documents of selected Nigerian universities, postgraduate programme records, international competency frameworks, and relevant peer-reviewed literature published between 2010 and 2025. Data were analysed using comparative curriculum mapping, thematic content analysis, descriptive statistics, and a Curriculum Integration Index (CII). The findings revealed that none of the reviewed universities offered a standalone undergraduate forensic accounting programme, although 63.6% offered postgraduate programmes. Fraud examination (72.7%) and forensic auditing (63.6%) were the most integrated curriculum components, whereas digital forensics (27.3%), cybersecurity (27.3%), and litigation support (18.2%) were substantially underrepresented. Major institutional constraints included inadequate technological infrastructure (81.8%), shortages of specialized academic personnel (72.7%), inadequate practical forensic facilities (72.7%), weak curriculum flexibility (63.6%), and limited stakeholder collaboration (54.5%). The study concluded that strengthening forensic accounting education in Nigeria required competency-based curriculum modernization supported by institutional investment, regulatory responsiveness, technological capacity, and sustained stakeholder collaboration. The proposed Curriculum Integration Index (CII) and competency-based curriculum framework provided practical guidance for strengthening forensic accounting curricula in Nigeria.

Key Words: Forensic accounting education; Curriculum integration; Competency-based education; Documentary analysis; Higher education; Nigeria.

1. Introduction

The increasing sophistication of financial crimes, cyber-enabled fraud, corporate misconduct, and governance failures has exposed important limitations in conventional accounting and auditing systems for promoting financial accountability and institutional transparency. Across both developed and developing economies, financial manipulation, corruption, and technology-driven fraud continue to challenge regulatory systems, corporate governance structures, and public sector accountability mechanisms. In Nigeria, these challenges remain persistent and alarming due to the persistent incidence of corruption, weak institutional controls, financial misstatements, cybercrime, and ineffective fraud management systems within public and private sector institutions. These developments have strengthened the demand for accounting professionals equipped with investigative, analytical, ethical, and technology-oriented competencies to enhance contemporary fraud detection, financial investigation, and regulatory enforcement systems [1–4].

The growing importance of forensic accounting within modern governance environments reflects broader changes in financial reporting systems, regulatory expectations, and digital financial operations. As financial crimes increasingly involve electronic transactions, digital manipulation, and complex organizational structures, conventional accounting education models emphasizing traditional financial reporting and auditing alone appear insufficient for addressing emerging investigative and governance challenges. Consequently, universities, professional accounting bodies, regulators, and anti-corruption institutions across several countries increasingly recognize forensic accounting education as an important component of contemporary accounting training that strengthens fraud management, litigation support, investigative competence, and digital financial accountability [5–10].

Despite increasing global recognition of forensic accounting education, its integration within accounting curricula remains uneven across many developing educational systems. In Nigeria, accounting programmes within many universities continue to prioritize conventional accounting, auditing, and taxation courses with comparatively limited emphasis on forensic investigation, digital forensics, forensic analytics, cyber fraud management, and litigation support. Although professional accounting institutions and specialized training centres endeavour to promote forensic accounting competencies, university-level curriculum integration remains weak and inconsistent across institutions. Thus, many accounting graduates lack the exposure to investigative and technology-oriented competencies required in modern financial governance environments [11,12].

The problem broadly extends to institutional and stakeholder limitations affecting the development of forensic accounting education within universities. Issues such as weak curriculum flexibility, inadequate technological infrastructure, shortages of specialized academic personnel, limited practical forensic facilities, and poor collaboration among universities, regulatory agencies, professional accounting bodies, anti-corruption institutions, employers, and industry practitioners continue to constrain systematic curriculum development in forensic accounting education. These conditions create a significant disconnect between evolving professional competency expectations and existing accounting education structures within Nigerian universities [17, 18].

The persistence of curriculum fragmentation, institutional limitations, and weak stakeholder coordination within forensic accounting education presents an important scientific and educational problem within the Nigerian higher education system. Although previous studies have examined awareness, professional relevance, regulatory influences, and the applications of forensic accounting in Nigeria, little empirical attention has been devoted to systematically evaluating curriculum integration, institutional constraints, regulatory frameworks, and stakeholder collaboration within university accounting programmes using comparative documentary evidence [11–16,19]. Accordingly, this study examines curriculum gaps and institutional challenges affecting forensic accounting education in Nigerian universities through comparative documentary analysis, with the aim of proposing a competency-based framework for curriculum improvement.

2. Materials and Methods

2.1 Study Design

This study adopted a comparative documentary curriculum analysis design to examine curriculum gaps and institutional challenges affecting forensic accounting education in Nigerian universities. The design was considered appropriate because it enabled systematic evaluation and comparison of existing curriculum structures, institutional policies, regulatory frameworks, and professional competency requirements without manipulating any study variables. Documentary analysis further provided a reliable approach for examining how forensic accounting education has been integrated into university curricula and professional accounting programmes within Nigeria. The study relied exclusively on secondary documentary evidence obtained from official institutional and regulatory sources published between 2010 and 2025.

2.2 Study Area and Source

The study was conducted within the Nigerian higher education system, with emphasis on universities offering accounting programmes and institutions involved in forensic accounting education. The analysis focused on curriculum structures implemented by selected Nigerian universities, relevant professional accounting bodies, and regulatory agencies responsible for curriculum development and quality assurance. The geographical scope covered universities across different regions of Nigeria to provide broad institutional representation of forensic accounting education.

2.3 Documentary Sources

Secondary documentary evidence constituted the primary source of data for this study. Documentary materials were obtained from the National Universities Commission (NUC) Core Curriculum and Minimum Academic Standards (CCMAS)

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[20], the Institute of Chartered Accountants of Nigeria (ICAN) Professional Syllabus [21], curriculum structures of selected Nigerian universities offering accounting programmes, postgraduate programme descriptions in forensic accounting, professional accounting education documents, the International Federation of Accountants (IFAC) competency framework [22], and relevant peer-reviewed journal articles and academic publications on forensic accounting education published between 2010 and 2025. Additional documentary evidence was obtained from publicly accessible institutional programme records and official university publications. These documentary sources provided comprehensive information for evaluating curriculum content, institutional arrangements, and competency requirements in forensic accounting education.

2.4 Selection Criteria

A purposive documentary selection procedure was adopted to ensure that only relevant and authoritative documents were included in the analysis.

Inclusion Criteria: The study included official curriculum documents issued by accredited Nigerian universities, regulatory curriculum frameworks issued by the National Universities Commission [20], professional accounting syllabi issued by recognized accounting bodies, including the Institute of Chartered Accountants of Nigeria (ICAN) [21], published postgraduate programme descriptions relating to forensic accounting, international competency frameworks relevant to forensic accounting education [22], and peer-reviewed literature addressing curriculum development, forensic accounting education, governance, and digital accounting competencies.

Exclusion Criteria: The study excluded unpublished institutional documents without official authentication, duplicated curriculum records, obsolete programme descriptions outside the study period, and publications lacking direct relevance to forensic accounting curriculum development.

2.5 Curriculum Mapping Procedure

The study employed a comparative curriculum mapping procedure to evaluate the extent to which forensic accounting competencies were integrated into accounting curricula across the reviewed institutions.

The procedure involved four sequential stages:

1. Identification of curriculum indicators relevant to forensic accounting education.
2. Thematic classification of curriculum content and institutional programme characteristics.
3. Comparative evaluation of curriculum structures across the selected universities.
4. Assessment of institutional and stakeholder factors influencing curriculum implementation.

The curriculum indicators examined included fraud examination, forensic auditing, litigation support, digital forensics, forensic analytics, cybersecurity awareness, practical forensic training, interdisciplinary collaboration, and the availability of standalone forensic accounting programmes. The comparative curriculum mapping procedure adopted in this study is consistent with established qualitative documentary analysis methods widely applied in educational and institutional research [23–25].

2.6 Curriculum Integration Index (CII)

To provide a structured assessment of curriculum integration, the study developed a Curriculum Integration Index (CII) for evaluating the extent to which forensic accounting competencies were incorporated into the reviewed curriculum structures. The index is expressed as:

$$CII = \frac{\sum X_i}{N}$$

Where:

- X_i represents each identified forensic accounting curriculum indicator.
- N represents the total number of curriculum indicators assessed.

To facilitate comparative analysis, curriculum integration was evaluated using a four-point weighted coding scale, where 0 indicated the absence of a curriculum component, 1 represented limited presence, 2 denoted moderate integration, and 3 indicated strong integration. Coding decisions were based on the frequency, explicit inclusion, and depth of forensic accounting content identified in the reviewed curriculum documents.

2.7 Data Analysis

The collected documentary evidence was analysed using thematic content analysis, comparative curriculum mapping, frequency distribution, and descriptive percentage analysis. Thematic content analysis was employed to identify recurring curriculum themes, institutional constraints, stakeholder participation, and competency deficiencies. Comparative curriculum mapping facilitated institutional comparisons regarding programme availability and curriculum integration, while descriptive statistics summarized the frequency and percentage distribution of identified curriculum components and institutional challenges. The analytical procedures followed established qualitative document analysis techniques reported in previous educational research [23–25]. The percentage distributions reported in this study were used solely for descriptive and comparative purposes and were not intended for inferential statistical generalization. Rather, they served to illustrate observed patterns within the reviewed documentary sample.

Ethical Consideration

The study relied exclusively on publicly available documentary materials obtained from official institutional and regulatory sources. Consequently, no human participants were involved, informed consent was not required, and formal ethical approval was not applicable. All documentary sources were appropriately acknowledged and cited in accordance with accepted academic and research ethics

3. Results

This section presents the findings obtained from the comparative documentary analysis of forensic accounting education in Nigerian universities. The results are organized into four thematic areas: programme availability, curriculum integration, institutional and stakeholder constraints, and competency gaps with a proposed curriculum framework.

3.1 Availability of Forensic Accounting Programmes in Nigerian Universities

To establish the current level of institutional adoption of forensic accounting education, documentary evidence from selected Nigerian universities was examined to determine the availability of undergraduate, postgraduate, and professional forensic accounting programmes. The findings are presented in Table 1.

University	B.Sc. Forensic Accounting	Postgraduate Forensic Accounting	Professional Forensic Programme
ANAN University	0	1	1
Nile University	0	1	0
Salem University	0	1	0
Federal University Lokoja	0	1	0
University of Jos	0	1	0
University of Ibadan	0	1	0
Nigerian Defence Academy	0	1	0
Lagos State University	0	0	1
University of Lagos	0	0	1
Nnamdi Azikiwe University	0	0	0
Ahman Pategi University	0	0	0

Table 1. Availability of Forensic Accounting Programmes in Reviewed Universities

Coding: 1 = Available; 0 = Not Available.

Source: Author's documentary analysis of university programme structures (2026).

Table 1 shows that none of the reviewed universities operated a verifiable standalone Bachelor of Science programme in forensic accounting. In contrast, seven universities (63.6%) offered postgraduate programmes, while professional forensic accounting programmes were identified in only two institutions. These findings indicate that forensic accounting education in Nigeria remains concentrated primarily at the postgraduate and professional levels rather than within undergraduate accounting education.

To provide a clearer overview of programme distribution across the reviewed institutions, the documentary evidence was further summarized using descriptive frequencies and percentages, as presented in Table 2.

Programme Category	Frequency	Percentage (%)
Universities with B.Sc. Forensic Accounting	0	0.0
Universities with Postgraduate Forensic Accounting	7	63.6
Universities with Professional Forensic Programmes Only	2	18.2
Universities without Verifiable Forensic Accounting Programme	2	18.2

Table 2. Descriptive Summary of Programme Distribution

Source: Author's documentary analysis of reviewed university programme structures (2026).

The descriptive summary confirms that postgraduate forensic accounting education represents the dominant mode of programme delivery in Nigerian universities. No evidence of undergraduate specialization was identified among the institutions reviewed, while a small proportion of universities relied exclusively on professional forensic accounting programmes.

3.2 Curriculum Integration within Undergraduate Accounting Programmes

The study further examined the extent to which forensic accounting competencies have been incorporated into undergraduate accounting curricula. Documentary evidence was analyzed using the Curriculum Integration Index and thematic curriculum mapping. The findings are presented in Table 3.

Curriculum Component	Frequency	Percentage (%)
Fraud Examination Content	8	72.7
Forensic Auditing Topics	7	63.6
Standalone Forensic Accounting Course	4	36.4
Digital Forensics Content	3	27.3
Cybersecurity and Digital Fraud Topics	3	27.3
Litigation Support Coverage	2	18.2

Table 3. Curriculum Integration Indicators Identified from Documentary Review

Source: Author's documentary coding of reviewed curriculum documents (2026).

The documentary review indicates that fraud examination (72.7%) and forensic auditing (63.6%) are the most frequently represented forensic accounting components within the reviewed curricula. However, substantially lower levels of integration were observed for digital forensics (27.3%), cybersecurity (27.3%), and litigation support (18.2%). These findings suggest that undergraduate accounting programmes place greater emphasis on traditional investigative concepts than on technology-driven forensic competencies required in contemporary accounting practice.

3.3 Institutional and Stakeholder Constraints Affecting Curriculum Development

To identify factors limiting curriculum development, documentary evidence relating to institutional capacity and stakeholder participation was comparatively analyzed. The findings are summarized in Table 4.

Constraint Area	Frequency	Percentage (%)
Inadequate technological infrastructure	9	81.8
Shortage of specialized academic personnel	8	72.7
Inadequate practical forensic facilities	8	72.7
Weak curriculum flexibility	7	63.6
Weak regulatory coordination	7	63.6
Limited stakeholder collaboration	6	54.5

Table 4. Institutional and Stakeholder Constraints Affecting Forensic Accounting Education

Source: Author's documentary analysis of institutional and curriculum materials (2026).

Table 4 reveals that inadequate technological infrastructure (81.8%) represents the most prominent institutional challenge affecting forensic accounting education in Nigerian universities. Other significant constraints include shortages of specialized academic personnel (72.7%), inadequate forensic laboratories and practical facilities (72.7%), weak curriculum flexibility (63.6%), weak regulatory coordination (63.6%), and limited stakeholder collaboration (54.5%). These findings demonstrate that curriculum integration is constrained by broader institutional and governance limitations beyond curriculum design alone.

3.4 Competency Gaps and Proposed Curriculum Framework

The competency-based forensic accounting curriculum framework was developed from the National Universities Commission Core Curriculum and Minimum Academic Standards (CCMAS) [20], the Institute of Chartered Accountants of Nigeria (ICAN) Professional Examination Syllabus [21], reviewed university curriculum documents, and the International Education Standards (IES) issued by the International Federation of Accountants (IFAC) [22]. The proposed framework identifies five core curriculum domains that strengthen investigative competence, digital capability, governance awareness, and litigation preparedness. It also recommends appropriate instructional strategies to support competency-based forensic accounting education and improve alignment between university training and evolving professional expectations.

Based on the curriculum deficiencies and institutional challenges identified during the documentary review, a competency-based forensic accounting curriculum framework is proposed to strengthen curriculum modernization within Nigerian universities. The proposed framework is presented in Table 5.

Curriculum Area	Core Competency	Expected Outcome	Suggested Delivery Approach
Fraud Examination	Fraud detection and analysis	Identification of fraud schemes	Case studies and lectures
Investigative Accounting	Financial investigation techniques	Evidence gathering and asset tracing	Simulations and field exercises
Digital Forensics	Forensic data analytics and cyber investigation	Application of forensic technologies	Computer-based practical training
Litigation Support	Legal and evidential reporting	Preparation of expert reports and testimony	Moot court and presentations
Corporate Governance and Ethics	Governance and ethical evaluation	Analysis of governance failures	Case analysis and seminars

Table 5. Proposed Competency-Based Forensic Accounting Curriculum Framework

Source: Author's proposed competency-Based forensic accounting Curriculum framework 2026

The competency-Based forensic accounting curriculum framework is developed from the National Universities Commission Core Curriculum and Minimum Academic Standards (CCMAS) [14], the Institute of Chartered Accountants of Nigeria (ICAN) Professional Syllabus, reviewed university curriculum documents, and the International Education Standards of the International Federation of Accountants [15]. The proposed framework identifies five core curriculum domains that collectively strengthen investigative competence, digital capability, governance awareness, and litigation preparedness. It also recommends appropriate instructional strategies to support competency-based forensic accounting education and improve alignment between university training and evolving professional expectations.

Summary of Results

The documentary analysis demonstrates that forensic accounting education in Nigerian universities remains weakly institutionalized, predominantly postgraduate-oriented, and only partially integrated into undergraduate accounting curricula. Although elements of fraud examination and forensic auditing are evident in several programmes, substantial deficiencies persist in digital forensics, cybersecurity, litigation support, and technology-driven investigative competencies. Furthermore, institutional challenges-including inadequate technological infrastructure, shortages of specialized academic personnel, weak curriculum flexibility, weak regulatory coordination, and limited stakeholder collaboration-continue to impede comprehensive curriculum development. These findings provide the empirical basis for the competency-based curriculum framework proposed in this study.

4. Discussion

This study examined curriculum gaps and institutional challenges affecting forensic accounting education in Nigerian universities using comparative documentary curriculum analysis. The discussion is organized around four principal themes: programme availability, curriculum integration, institutional and stakeholder constraints, and the implications of the proposed competency-based curriculum framework.

4.1 Programme Availability and the State of Forensic Accounting Education

The documentary analysis revealed that forensic accounting education in Nigerian universities remains predominantly concentrated at the postgraduate and professional levels, with no widely verifiable standalone Bachelor of Science programme identified among the institutions reviewed. This finding indicates that forensic accounting has not yet attained full institutional recognition as an independent undergraduate discipline within Nigerian higher education. Instead, forensic accounting education continues to be delivered primarily through postgraduate specialization and professional certification pathways. Similar programme structures have also been reported internationally [26,35,39].

This finding corroborates earlier studies reporting that accounting education in Nigeria remains largely centred on conventional accounting, auditing, and taxation, with comparatively limited institutional emphasis on forensic accounting specialization [11–15]. Similar concerns have also been reported in other educational systems, where the availability, structure, and maturity of forensic accounting programmes vary considerably across institutions despite increasing demand for fraud investigation and financial governance expertise [16,26–31,35–39].

The concentration of forensic accounting education at postgraduate and professional levels suggests that undergraduate accounting graduates may complete their programmes without acquiring sufficient investigative competencies required for contemporary fraud detection, litigation support, and financial crime investigation. Consequently, professional accounting bodies appear to be filling an educational gap that universities have yet to address comprehensively through curriculum reform.

4.2 Curriculum Integration and Emerging Professional Competencies

A second major finding of the study concerns the uneven integration of forensic accounting competencies within undergraduate accounting curricula. Although fraud examination and forensic auditing were relatively well represented across the reviewed programmes, considerably lower levels of curriculum integration were observed for digital forensics, cybersecurity, forensic analytics, litigation support, and technology-oriented investigative applications.

These findings indicate that curriculum development has progressed only partially toward addressing the competency requirements associated with contemporary financial crime investigation. Modern financial fraud increasingly involves electronic transactions, cyber-enabled offences, digital evidence, and sophisticated data manipulation techniques, requiring graduates to possess competencies extending beyond traditional accounting and auditing knowledge.

The present findings are consistent with previous studies emphasizing that advances in digital technology have fundamentally transformed forensic accounting practice and consequently require corresponding reforms in accounting education [2,5,10,19,29–31]. Likewise, recent studies conducted in India and Serbia have similarly reported increasing demand for forensic accounting education despite persistent curriculum modernization challenges [27,28].

The limited integration of digital investigative competencies identified in this study therefore suggests that existing accounting curricula within Nigerian universities have not fully adapted to technological developments shaping fraud examination, digital governance, and regulatory compliance within modern financial environments. These findings further reinforce earlier recommendations advocating the modernization of accounting curricula through greater integration of digital investigative technologies, data analytics, competency-based instruction, forensic pedagogy, and experiential learning [14–16,22,30,31,35–39].

4.3 Institutional and Stakeholder Challenges Affecting Curriculum Development

Beyond curriculum content, the study demonstrates that forensic accounting education is constrained by broader institutional and stakeholder-related factors. Documentary evidence identified inadequate technological infrastructure, shortages of specialized academic personnel, inadequate practical forensic facilities, weak curriculum flexibility, limited regulatory coordination, and insufficient stakeholder collaboration as the principal barriers to curriculum development.

These findings suggest that curriculum deficiencies are not solely academic issues but also reflect institutional capacity limitations affecting programme implementation and sustainability. The inability of many universities to provide forensic laboratories, specialized software, digital investigation facilities, and qualified instructional personnel significantly limits opportunities for competency-based forensic accounting education in Nigeria.

The findings provide empirical support for Institutional Theory, which proposes that educational innovation is shaped by institutional norms, regulatory structures, and organizational practices [32]. The limited recognition of forensic accounting specialization within the National Universities Commission Core Curriculum and Minimum Academic Standards (CCMAS) illustrates how regulatory frameworks may inadvertently constrain curriculum innovation and responsiveness to changing professional requirements [20,32].

Similarly, the findings support Stakeholder Theory, which emphasizes that curriculum relevance depends on effective collaboration among universities, professional accounting bodies, regulatory agencies, employers, anti-corruption institutions, and industry practitioners [33]. The documentary evidence revealed that such collaboration remains relatively weak, resulting in fragmented curriculum planning and limited alignment between academic programmes and labour market expectations.

These findings demonstrate that strengthening forensic accounting education requires coordinated institutional reform extending beyond curriculum revision alone. They also reinforce previous recommendations advocating stronger partnerships among universities, professional accounting organizations, regulatory agencies, and other stakeholders in curriculum development and implementation [12–17,22].

4.4 Contribution to Knowledge and Practical Implications

An important contribution of this study lies in its methodological approach and comprehensive institutional perspective. Unlike many previous studies that relied primarily on perception surveys, questionnaire-based investigations, or conceptual discussions regarding the relevance of forensic accounting education, this study employed comparative documentary curriculum analysis to provide systematic evidence regarding curriculum integration across Nigerian universities [11–16,23–25].

The development of the Curriculum Integration Index (CII) represents an additional methodological contribution by providing a structured framework for evaluating the extent of forensic accounting integration within university accounting curricula. The proposed competency-based curriculum framework further offers a practical model that universities, regulators, and professional accounting bodies may adopt when modernizing accounting education.

From a policy perspective, the findings suggest that curriculum reform should prioritize the integration of digital forensic accounting competencies, the establishment of forensic accounting laboratories, increased investment in technology-oriented instructional facilities, the development of specialized academic personnel, and stronger collaboration among universities, professional accounting organizations, regulatory agencies, anti-corruption institutions, and industry practitioners. Implementing these measures would improve graduate preparedness for investigative accounting, fraud examination, litigation support, regulatory compliance, and digital financial governance within increasingly technology-driven economic environments. These recommendations are consistent with the International Education Standards (IES) issued by the International Federation of Accountants (IFAC) and international accounting education reform initiatives [22,34–39].

4.5 Implications for Accounting Education and Future Curriculum Reform

The findings have broader implications for accounting education within Nigeria and other developing economies undergoing similar educational and regulatory transitions. As financial crimes become increasingly sophisticated and digitally enabled, accounting curricula must evolve from predominantly compliance-oriented instruction toward competency-based education emphasizing investigation, analytical reasoning, technological proficiency, ethical judgment, and interdisciplinary collaboration. These priorities are consistent with international recommendations advocating curriculum innovation, stronger university–profession partnerships, and the preparation of future-ready accounting graduates [2,5,10,22,34–39].

The competency-based curriculum framework proposed in this study provides a practical roadmap for strengthening forensic accounting education through balanced integration of fraud examination, investigative accounting, digital forensics, litigation support, and corporate governance. Such curriculum modernization would not only improve graduate employability but also strengthen institutional capacity for fraud prevention, financial accountability, and public confidence in financial reporting systems.

These findings demonstrate that addressing curriculum gaps in forensic accounting education requires a coordinated strategy involving curriculum modernization, regulatory support, institutional investment, technological development, and sustained stakeholder collaboration. The reforms are essential for aligning accounting education in Nigerian universities with evolving international standards and the professional competencies required for contemporary financial governance [20–22,34–39].

5. Conclusion

This study examined curriculum gaps and institutional challenges affecting forensic accounting education in Nigerian universities using comparative documentary curriculum analysis grounded in Institutional Theory and Stakeholder Theory. The findings demonstrate that forensic accounting education remains weakly institutionalized within the Nigerian higher education system, with programme availability concentrated predominantly at the postgraduate and professional levels and little evidence of standalone undergraduate degree programmes. Although elements of fraud examination and forensic auditing have been incorporated into several accounting curricula, substantial deficiencies persist in the integration of digital forensics, forensic analytics, cybersecurity, litigation support, and other technology-oriented investigative competencies required in contemporary financial governance and fraud management.

The study further established that curriculum limitations are closely associated with broader institutional challenges. Inadequate technological infrastructure, shortages of specialized academic personnel, insufficient practical forensic facilities, weak curriculum flexibility, limited regulatory coordination, and inadequate stakeholder collaboration continue to impede the systematic development of forensic accounting education within Nigerian universities. These findings indicate that curriculum reform alone is unlikely to achieve meaningful improvement unless accompanied by institutional investment, regulatory support, and sustained collaboration among universities, professional accounting bodies, regulatory agencies, anti-corruption institutions, employers, and digital forensic practitioners [12–17,20–22,33].

The study contributes to the forensic accounting education literature in several important respects. Methodologically, it demonstrates the value of comparative documentary curriculum analysis as a systematic approach for evaluating curriculum integration within higher education [23–25]. The development of the Curriculum Integration Index (CII) provides a structured framework that can be applied in future comparative evaluations of forensic accounting curricula across institutions and jurisdictions. Conceptually, the study extends existing scholarship by integrating Institutional Theory and Stakeholder Theory to explain how regulatory structures, institutional capacity, and collaborative relationships collectively influence curriculum development [32,33]. Practically, the proposed competency-based forensic accounting curriculum framework offers an adaptable model for strengthening investigative, analytical, ethical, legal, and digital competencies within accounting education.

The findings have important implications for higher education policy and curriculum development in Nigeria. Universities should modernize accounting curricula by incorporating dedicated forensic accounting courses and strengthening the integration of digital forensics, forensic analytics, cyber fraud investigation, litigation support, and technology-enabled investigative techniques. Regulatory agencies, particularly the National Universities Commission, should review curriculum standards to provide greater flexibility for emerging areas of accounting specialization [20]. Professional accounting organizations should expand collaboration with universities through curriculum development, internship programmes, professional mentoring, staff capacity building, and access to forensic technologies and practical training facilities. Increased investment in forensic laboratories, digital investigative software, continuous academic staff development, and stronger collaboration between universities and professional accounting organizations will further enhance institutional capacity to deliver competency-based forensic accounting education that meets evolving professional and societal expectations [21,22,34–39].

Despite its contributions, this study has a few limitations that should be considered when interpreting the findings. The analysis was based on officially available curriculum documents, institutional publications, regulatory frameworks, and professional education materials accessible during the study period. Consequently, the findings reflect documented curriculum structures and institutional provisions rather than the actual implementation of forensic accounting curricula within individual universities. Variations in classroom delivery, pedagogical practices, resource utilization, and institutional experiences that may not be explicitly documented were beyond the scope of the present documentary analysis. Nevertheless, the use of authoritative documentary sources provides a reliable basis for evaluating curriculum integration, institutional arrangements, and competency requirements across Nigerian universities [20–25].

Future research may complement the present documentary evidence by employing survey, interview, case study, or mixed-

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method approaches to examine curriculum implementation, teaching practices, institutional readiness, graduate competencies, and stakeholder perceptions. Comparative investigations involving other African countries and developing economies would also provide broader evidence for benchmarking forensic accounting education and informing curriculum modernization within higher education systems [27–39]

Conflict of Interest

The author declares that there are no financial, professional, institutional, personal, or other competing interests that could have influenced the design, conduct, analysis, interpretation, or reporting of this study.

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Data Availability Statement

The data supporting the findings of this study were obtained exclusively from publicly accessible documentary sources, including official university curriculum documents, regulatory frameworks, professional accounting syllabi, institutional programme records, and published scholarly literature cited in the reference list. As the study relied entirely on publicly available documentary materials, no new datasets were generated, and no datasets were deposited in a public data repository.

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