Empowering Law Enforcement Through Forensic Accounting: A Study on Bihar State Assistant Public Prosecutors' Perspectives

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Abstract

The increasing complexity of financial crime has led to the objective of this study: to ascertain the potential of forensic accounting to contribute to more effective prosecution in crime enforcement, from the perspective of Assistant Public Prosecutors (APPs) in the state of Bihar, India. A descriptive study was undertaken, and 47 structured questionnaires were distributed to APPs selected via convenience sampling who had attended a professional training course at the National Forensic Sciences University in June 2025. Research findings have revealed that most respondents (89.4%) recognised forensic accounting as "essential". Over half (51.1%) had never utilised the services of a forensic accountant in their professional capacity. Furthermore, more than half of the surveyed APPs have no formal training or experience in handling financial crime cases. Further analysis found that demographic characteristics, such as gender and academic qualifications, were not statistically associated with support for integration or frequency of collaboration among APPs. Insufficient training is the leading obstacle to confidentiality among prosecutors. Even so, nearly all (97.9%) APPs want to participate in a mandated forensic accounting training course. The addition of this new training model can successfully address institutional barriers and expedite the delivery of justice in cases of financial and economic crime.

Keywords: *Forensic Accounting, Law Enforcement, Financial Fraud, Judicial System*

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Ethical Declaration: The study adhered to accepted ethical practices and standards of research integrity throughout the research process.

1. Introduction

The character of fraud in the financial sphere has evolved, rendering the work undertaken by law enforcement agencies significantly more challenging than traditional fraud itself. As a result, forensic accounting has evolved into an effective method for detecting, investigating, and preventing fraud. Again, it is still helpful to law enforcement agencies in India. More particularly, it is found to be underutilised in the State of Bihar. The shortage is compounded by systemic challenges within the Bihar judiciary, principally an overwhelming case volume and a severe shortage of personnel.

Assistant Public Prosecutors (APPs) are the primary stakeholders in the operation of the justice delivery system. There are roles for them in presenting or assessing evidentiary material. The perspective of APPs is thus significant for understanding how forensic accountants' skills can be effectively introduced into the law and applied to enhance the State's law enforcement capabilities. This research will thus highlight the current gap in theoretical frameworks and the practical problems law practitioners face. This will carry the study through an examination of the suggested opinion, not only regarding APPs in the sense of their being front-line personnel engaged in the business of legal practice, but also to furnish a basis for a perspective that will provide a criterion for the formation of policies predicated on evidence.

The Jurisprudence of Forensic Evidence: Statutory Admissibility and Constitutional Mandates: There has been a rapid shift in the Indian judiciary toward investigating white-collar (or corporate) crime, with a focus away from traditional documentary evidence toward complex forensic accounting analyses. As such, this shift has imposed a much more demanding standard of proof on the State's prosecutorial agents. In order for Assistant Public Prosecutors (APPs) to take full advantage of forensic accounting, they will have to operate within a highly complex statutory framework and draw on expertise in admissibility requirements, electronic records, and constitutional due process.

The Evidentiary Threshold of Expert Testimony: Forensic accounting evidence's legal admissibility in courts of India relies primarily on the expert opinion doctrine. According to section 45 of the Indian Evidence Act of 1872, recently re-enacted as section 39 of the Bharatiya Sakshya Adhiniyam (BSA) of 2023, courts may consider expert testimony when they must form an opinion regarding some aspect of science or art that is outside of what they would normally know about. Forensic accountants are recognized as expert witnesses under the law. However, being labelled as such is not automatic; the appellant has the burden of proving that the forensic accountant is qualified to testify as an expert, that the forensic accountant's analytical methodology satisfies the requirements of scientific reliability, and that the data used in the forensic analysis are reliable. When the prosecutor cannot establish these foundational elements through adequate direct examination of the forensic accountant, the resulting forensic report may be inadmissible for unreliability.

Judicial Precedent: Satyam Computer Services Scandal (2009). Most likely, the first time forensic accounting has been used in an Indian courtroom. Following Satyam founder Ramalinga Raju's confession to manipulating accounts, the government and the Securities and Exchange Board of India (SEBI) commissioned a comprehensive forensic audit to assess the extent of the fraudulent activity. The forensic audit conducted by forensic accountants helped identify the methods used in the fraud (including generating false invoices, inflating the company's cash and bank balances and creating entirely fictitious salary payment systems). The forensic audit report provided the prosecutorial body with a systematic review of complex financial data that led to convictions.

Procedural Stringency in Digital Forensics: Financial fraud typically occurs and is hidden in digital environments. Therefore, a forensic audit is an electronic record. The Indian judiciary has strict procedural rules governing the admissibility of these electronic records. APPs are obligated to comply with the statutory certification mandates previously contained in Sections 65A and 65B of the Evidence Act and are currently contained in Sections 62 and 63 of the BSA, 2023. The Supreme Court consistently holds that producing the proper certificate to validate a digital record's chain of custody is essential to determining its admissibility in court; this is true even if the document submitted as evidence is substantively true. Thus, for an APP, forensic literacy is necessary to understand fraud and to validate the electronic medium used to track it legally.

Corroborative Weight and Substantive Admissibility: In criminal jurisprudence, the expert opinion has been treated as collaborative. In legal proceedings, Public Prosecutors are required to submit the reports of scientific officers. As per the Bharatiya Nyaya Sanhita (2023), it is required to establish the actus reus of financial diversion, with independent evidence proving mens rea (criminal intent). The Public Prosecutors must establish the intent to commit the crime and the modus operandi of the fraud with scientific proof.

In the 2013 investigation into the Saradha Chit Fund Scam, the Supreme Court of India identified lapses. The Supreme Court of India instructed the Central Bureau of Investigation (CBI) to investigate the case. Local law enforcement agencies lacked in many aspects of the fraud investigation. The main point is the lack of knowledge in Forensic Accounting and the availability of Forensic Accounting and Fraud Investigation tools. The Securities and Exchange

Board of India (SEBI) and the CBI have recognised the importance of forensic accounting, and they have included forensic audit during fraud investigations by forensic accounting experts.

The Constitutional Mandate of Natural Justice: SBI v. Rajesh Agarwal (2023). The legal status of the forensic audit report was fundamentally elevated by the Supreme Court of India in State Bank of India v. Rajesh Agarwal (2023). Moving beyond its role as a mere investigative tool, the Court recognized that classifying an account as "fraudulent" based on a forensic audit triggers severe civil and criminal consequences, thereby directly implicating the fundamental rights of the accused under Article 14 (Right to Equality/Protection from Arbitrariness) and Article 19(1)(g) (Right to Practice a Profession) of the Constitution of India.

By invoking the principle of audi alteram partem (the right to be heard), the Court required that borrowers now receive a copy of the forensic audit report and have an opportunity to contest its findings. As a result of this decision, the forensic audit is treated as a quasi-judicial document that is subject to extreme adversarial scrutiny. Thus, prosecutors can no longer rely on these reports as evidence that defendants cannot challenge at trial; rather, they will have to legally and technically justify the procedural fairness, scope, and methodology of the audit in response to sophisticated challenges from defence attorneys at trial.

The statutory and judicial mandates have created an obvious problem: as appellate judges raise standards of forensic admissibility and constitutional fairness, prosecutors must have adequate training to meet the increased evidentiary requirements.

In summary, these cases demonstrate a clear pattern of behaviour: large-scale financial fraud requires forensic accounting investigations to achieve successful prosecutions. Therefore, the increasing reliance of the highest courts and regulatory bodies on forensic evidence provides strong evidence for the identified gap in this study: the gap between the increasing reliance on forensic evidence by the Courts and the preparedness of frontline prosecutors to utilise it effectively.

2. Literature Review

Due to its unique characteristics, forensic accounting has become a formidable tool in combating financial crimes. Especially where the legal and economic backgrounds are often obscure and perplexing, this review incorporates interview data from various literature sources and survey results, providing insight into the role forensic accounting plays in aiding enforcement, particularly as viewed by the Bihar State Assistant Public Prosecutors (Thakkar et al., 2024).

The argument for using forensic accounting as a tool in financial investigations is becoming increasingly integral to the justice delivery system. Forensic accountants employ accounting and investigative techniques to detect, prevent, and resolve instances of financial fraud. The ACFE Report of 2022 examines Occupational Fraud and the ability of forensic accountants to capitalise on modern tools and techniques, enabling them not only to assist law enforcement but also to curtail investigation times. Forensic accountants, when collaborating with law enforcement, have experienced a measurable increase in both detection and prevention rates (Bologna & Lindquist, 1987). In India, the multiple bank scams highlight the role of forensic accounting in addressing emerging vulnerabilities in the system (Seby, 2022).

Although there are positives, numerous hurdles hinder the effective use of forensic accounting (Mittal et al., 2021). There appear to be significant communication gaps between forensic accountants and the police, which is a detrimental feature evident in the survey data. (Das & Sagar, 2024) indicate that the global literature further exacerbates the coordination issues. The lack of training has also been listed as another core issue (Aashima et al., 2023). The problem is compounded by the lack of formal collaborative frameworks to address it. This suggests a need for firm policy formation and training programmes to implement them (Naz & Khan, 2024).

Forensic accounting, as defined in the literature, plays a significant role in expediting judicial processes (Odeyemi et al., 2024). Empirical literature now demonstrates that when forensic accountants are involved in the police investigative process, case resolution times decrease (Idrus et al., 2024). A model of interdisciplinary cooperation has been provided by (Mcewan et al., 2017), which could easily be adopted for financial crime investigations. Additionally, findings from technology-based forensic auditing provide a strong rationale for more efficient investigations (Osanyinbola, 2024).

Bihar could represent a unique example of how Forensic Accounting and Law Enforcement can work together; however, current interactions between Forensic Accountants and Law Enforcement remain minimal, suggesting an opportunity for systemic reform. (Patel, 2024) has discussed how the cases being reviewed in parallel socio-economic structures are also drivers of change (Odia & Akpata, 2021). By integrating forensic accountants into law enforcement in Bihar, many problems associated with the legal system (e.g., overcrowding, delays, case backlogs, and inefficient use of resources) may be alleviated (Ogbaini et al., 2024).

The authors examine fundamental issues within the scope of traditional competition law regimes regarding competitive harm arising from self-reinforcing market dynamics. Then they assess how algorithmic pricing models work in conjunction with traditional methods for determining price rules, per the contours of India's Draft Digital Competition Bill, 2024, whilst referencing key global practices. Finally, the authors illustrate that adaptive policy, increased transparency, and refined legal standards are essential for the evolution of innovation in increasingly unpredictable digital market environments (Mohan & Singh, 2025). The second phase of the project identifies issues of brand bias, barriers to entry, and restricted consumer choice as deficiencies in the legal system applicable to the pharmaceutical industry, and recommends that the CCI strengthen enforcement of existing laws to increase transparency (Shrivastava & Shrivastava, 2025). A descriptive and exploratory analysis determined in the examination of the social context of selected districts in Bihar that child marriage continues to exist on account of the perceived economic, social, and psychological advantages of child marriage outweighing the perceived legal risks (and associated costs of prohibition) associated with child marriage being prohibited in India (Mohan, 2025). The findings in this study illustrate that stigma is often a consequence of risk (both financially and as a result of addictive behaviors) in relation to gambling; however, the use of tools such as GIBIL, and gambling-worthiness scoring can be used to protect vulnerable persons, help prevent illegal lending, and enhance regulation at both production and consumption levels of gambling (Mangala, 2024). The major international biodiversity agreements and policy frameworks show a gradual shift from traditional conservation approaches toward integrating economic considerations, ecosystem services, and human well-being, culminating in the Kunming-Montreal Global Biodiversity Framework (Porrini & Lorenzo, 2025).

Research conducted among finance professionals in Malawi's public sector indicates that forensic accounting affects fraud detection/prevention, investigative outcomes, and expert witness testimony in court (Chinkhando Banda et al., 2025). Moreover, in a mixed-methods study entitled "Forensic Analytics: A Critical Tool for Detecting and Preventing Occupational Fraud & Protecting the Financial Health, Reputation & Investor Confidence of Companies" (Thakkar et al., 2024), researchers identify forensic analytics as a necessary tool to achieve earlier detection and prevention of occupational fraud, thus safeguarding financial health, reputation, and investor confidence in nations experiencing high levels of occupational fraud such as India. Through a cross-sectional survey of the impact of strengthening forensic accounting in the public sector on reducing payroll fraud (Johnson et al., 2026), researchers recommended more stringent auditing practices to eliminate ghost employees, falsified time sheets, and inflated wages. Through the combined efforts of forensic accounting placement within Nigerian anti-corruption agencies, an increase in the knowledge base of forensic accounting methods used to investigate public sector corruption emerged (Akpootu &

Garba, 2026), both of which support an analysis of the evolution of India's criminal justice system and its recent emphasis on a victim-centred approach as prescribed under the Bharatiya Nyaya Sanhita (BNS) 2023, while cautioning against the multitude of practical obstacles that must be overcome for this theoretical progress to translate into tangible outcomes (Barath & Trivedi, 2026).

The role of Public Prosecutors varies among jurisdictions in Europe, India and other parts of the world; however, criminal justice is a commonality (Ogiriki & Chukwu, 2025). In countries with strict laws, there are fewer crimes. Police officers can work independently, and public prosecutors can take assistance from forensic scientific officers across various forensic branches, which can help reduce pendency (Pai et al., 2023).

In India, the Public Prosecutor is responsible for representing the State, charging the relevant individual, and determining whether the State's position in the proceeding will ultimately be based on the State's culpability (Ogunode & Dada, 2022). The Public Prosecutor must remain impartial and support the judge's interest by their behaviour (Titus & Khullar, 2024). The article focuses on ethical concerns rather than simply enforcing compliance through the law, suggesting that external concerns about a nation's social development outweigh legal concerns (Chowbe, 2024). This type of crime has evolved differently across regions such as the United States of America, Mexico, Canada, and India (Olaniyan et al., 2021).

There were existing legal provisions to regulate consumer protection (2000 & 2019) and cybercrime; however, their implementation was inconsistent. As a result, our country has finally established an integrated cybercrime unit that operates nationwide to deter deception and crime (Raghib & Mohammad Raghib, 2024). Utilising bibliometric methods, similar to our study of administrative law and forensic accounting from 2010 to 2024, illustrates the increased interests of the community (of technology, regulatory changes and financial wrongdoing), offering impossible contributions, new topics, and connectivity that expanded the boundaries of studies (Al-Raggad & Al-Raggad, 2024). Thus, it is necessary to incorporate forensic accounting components into undergraduate programs to combat the issues associated with financial fraud and enhance career opportunities (Omucheyi et al., 2025). Solutions to central issues include faculty professional development, updates to curricula on technological and big data skills, and a renewed emphasis on both (Muterera, 2024).

3. Theoretical Framework: A Law and Economics Perspective

This study integrates a rigorous Law and Economics perspective. The Law and Economics perspective suggests that in law, while giving the verdict, one should take the help of economics. Law and Economics uses economic theories to establish a connection between financial crime and the modus operandi of the fraudster. Studying fraudsters' incentives is very important for establishing evidence and proving it in court. This study is grounded in five core L&E pillars: the Calculus of Deterrence, Information Asymmetry, Evidentiary Transaction Costs, Settlement Economics, and Asset Recovery.

The Calculus of Deterrence and Prosecutorial Capacity: Gary Becker's original economic model of crime that serves as the basis for rational choice theory (RCT). An individual will engage in a financial crime if the value of their expected utility from committing that crime exceeds that of lawful alternatives. The "expected cost" associated with committing a financial crime is not simply the penalty prescribed by statute. But rather the statutory penalty is reduced by the probability of detection and conviction. The probability of detection and conviction for any particular individual guilty of committing a complex financial crime rests almost entirely on the technical competencies of Assistant Public Prosecutors (APPs). It is those who lack the forensic training required to navigate the adversarial process successfully. When APPs lack forensic training, the probability of obtaining a conviction for the complex crime is significantly reduced. Therefore, it results in a lower expected cost of fraud, providing a financial incentive to commit atrocities. By utilizing forensic accounting, this equation can be recalibrated through its technical capabilities and increase in the conviction rates.

Information Asymmetry and Agency Frictions: Financial crimes are inherently characterized by severe information asymmetry. Perpetrators exploit specialized knowledge to conceal illicit transactions, creating an informational advantage over the State. The State, acting as the principal, relies on the APP as its legal agent to remedy these breaches of trust. However, without forensic expertise, this agency relationship suffers from a profound informational deficit. Forensic accountants serve as a critical mechanism for mitigating these agency costs. By decoding obscured data and neutralizing the perpetrator's informational advantage, forensic experts enable the APPs to function effectively as the State's agent in the justice delivery system.

Evidentiary Transaction Costs and Judicial Efficiency: A central tenet of institutional economics is the reduction of transaction costs. The prosecution of financial crimes incurs exceptionally high transaction costs, specifically, the expenditure of time and resources required to gather, decode, verify, and present voluminous technical data to a judge. The systemic failure identified in this study, where 51.1% of surveyed APPs have never collaborated with forensic experts, indicates an environment of extreme prosecutorial friction. This friction leads to case backlogs and judicial inefficiency. Forensic accounting acts as a specialized transaction-cost reducer, streamlining the conversion of raw financial data into admissible legal proof and optimizing judicial bandwidth.

The Economics of Settlement: Bargaining in the Shadow of the Trial: The concept of bargaining in the shadow of the trial holds that the prosecutor's power drives the efficiency of case resolution. Most criminal cases are resolved through settlement before trial, based on the parties' expectations of how the trial will unfold. For example, if the prosecutor lacks forensic evidence against a defendant, the defendant will assess a very low probability of losing at trial and will refuse to settle, resulting in protracted, costly litigation. On the other hand, if the prosecutor has obtained a forensic audit that identifies and traces the defendant's illicit funds, the defendant will calculate that they have little or no chance of winning at trial. Consequently, there is a disparity in the evidentiary power held by each party, and this asymmetry induces the parties to settle at an early stage, resulting in the maximum economic efficiency for the State as a source of legal and judicial resources.

Asset Tracing and the Defeat of "Judgment-Proof" Strategies: Ultimately, the Law and Economics deterrent models fail if the offender is "judgment-proof." Financial criminals use elaborate layering and shell corporations to create barriers to the State's asset recovery, making it impossible for the State to impose financial penalties that can be enforced, even if it obtains a conviction. The financial deterrents to commit a crime under the penal code are only paper protections, as there is no ability for the State to recover assets. Developing forensic accounting tools for APPs does not simply help establish the mens rea and actus reus of the crime; it also enables the State to trace and attach hidden assets. Piercing the financial veil through forensic integration will ensure that economic sanctions can be fully enforced and provide the final closure of the deterrent matrix.

Fraud Triangle Theory. This was developed by Donald Cressey (1953) and is one of the core models for fraud investigation. It suggests that fraud is more likely to occur when an individual perceives they can get away with it because of internal control weaknesses and/or oversight, and that they can justify the act through some form of personal rationalisation. This model will serve as the foundation for APPs' work. While the prosecutor needs to prove what happened and why, forensic accounting provides the tools to find and document all three sides of the triangle, helping to build a much stronger case for the crime than simply documenting the transactions leading up to it.

These theoretical frameworks come together as the lens to examine this study; additionally, they illuminate the motivation and behaviour associated with fraud (Fraud Triangle, Agency Theory, and Social Learning Theory). Lastly, Diffusion of Innovations Theory is a solid framework for explaining the systemic failure identified in this study and will validate the study's primary approach (training) in bridging the gap.

4. Research Methodology

A structured questionnaire methodology was employed to gather data, utilising a quantitative research approach. The population consisted of roughly 250 Assistant Public Prosecutors (APPs) who attended a training event. Of these, 47 practising APPs completed a structured questionnaire in June 2025; it included Likert-type scales. Descriptive statistical analysis was conducted by reporting survey responses as frequencies and percentages. A structured, self-administered questionnaire was used to collect primary data on both practical experiences and subjective perceptions from the APPs. The survey was logically divided into three sections (A, B, and C) based on specific thematic areas. Section A asked demographic and professional data (e.g. gender, age, education, and years in public prosecutor work). Section B asked if each APP had ever dealt with financial crime, the specific type of financial crime (e.g., Bank Fraud, Corruption, Money Laundering), and the past three years of working with a forensic accountant. Section C included categorical scales as well as Likert-type scales to gauge how the APPs perceived the use of forensic accounting to expedite the legal process, as well as to identify system issues (e.g., lack of inter-agency communication; inadequate forensic accounting training), and to see if the APPs are willing to attend further training on specialized forensic accounting.

4.1.Research Objectives

The central aim of this research is to provide a multidimensional understanding of the role and potential of forensic accounting from the perspective and lens of Assistant Public Prosecutors in Bihar.

1. To evaluate the current training status, partnerships, and shared perceptions of Assistant Public Prosecutors (APPs) in Bihar regarding the relevance and efficacy of forensic accounting, including how demographic factors and prior training influence their views and capabilities.
2. To identify and analyze the key system-level challenges and operational barriers that hinder the effective interaction and integration of forensic accounting within the public prosecution framework.

5. Results

This section presents the findings from the survey. The analysis is divided into descriptive statistics, which summarise the responses, and inferential statistics.

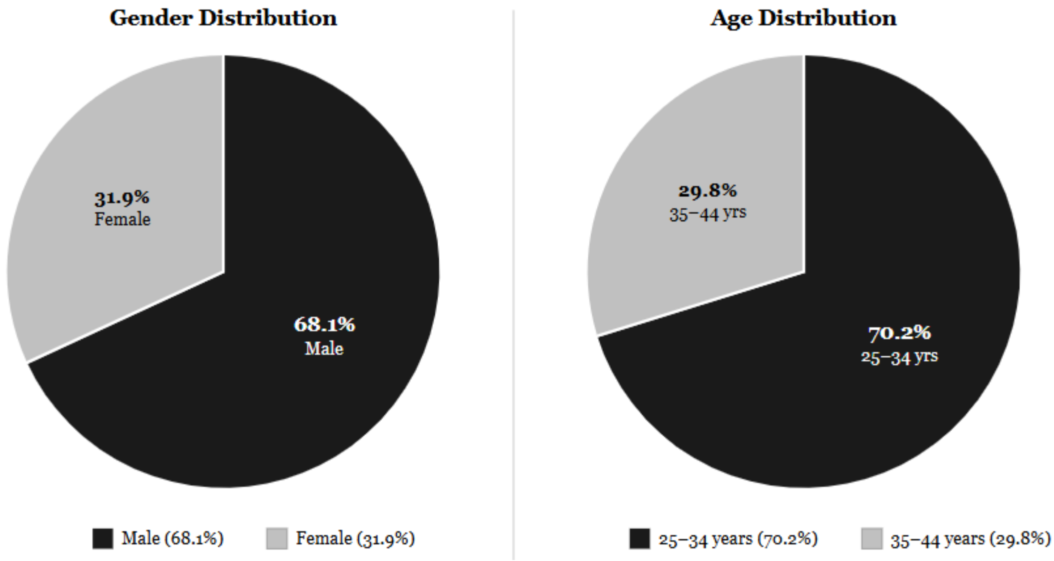

Figure 1: Gender and Age Distribution of APPs

Source: Compiled by Author

The study collected data from 47 Assistant Public Prosecutors (APPs) practising in the state of Bihar. The demographic profile of the respondents indicates a predominantly male sample: 32 male APPs (68.1%) and 15 female APPs (31.9%). In terms of age distribution, the majority of respondents are relatively young: 33 APPs (70.2%) are in the 25–34 age group, and the remaining 14 APPs (29.8%) are in the 35–44 age group.

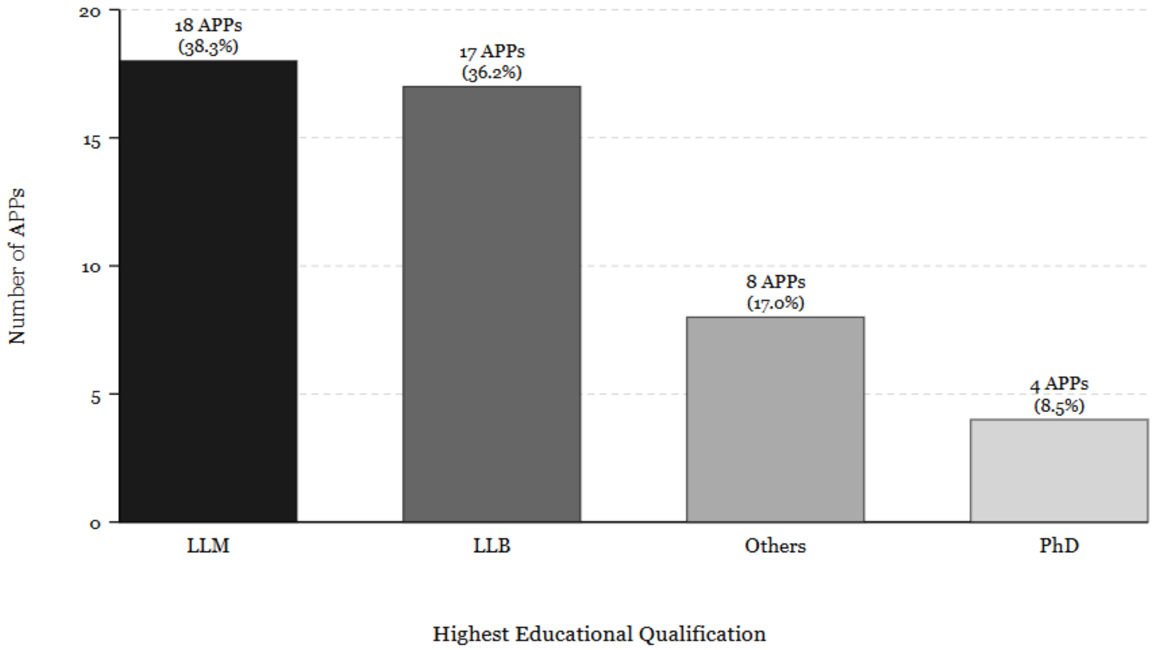

Figure 2: Educational Qualifications of APPs

Source: Compiled by Author

Academically, the respondents are highly qualified. The largest segment holds a Master of Laws (LLM) degree (18 respondents, 38.3%), closely followed by those holding a Bachelor of Laws (LLB) degree (17 respondents, 36.2%). Additionally, a smaller subset possesses a PhD (4 respondents, 8.5%), while 8 respondents (17.0%) hold other qualifications. Regarding professional experience in public prosecution, the sample overwhelmingly consists of early-career professionals: 46 respondents (97.9%) have less than 5 years of experience, with only 1 respondent (2.1%) reporting 5-10 years of experience.

Variable	Response	Frequency (n)	Percentage (%)
Support for Systemic Integration	Strongly support	39	83.0%
	Support	7	14.9%
	Neutral	1	2.1%
Interest in Receiving Training	Yes	46	97.9%
	Not Sure	1	2.1%

Table 1: Support for Future Integration and Training

Source: Compiled by Author

Prior Training	Importance: Important	Importance: Paramount	Total
No	5	24	29
Yes	0	18	18
Total	5	42	47

Table 2: Cross-Tabulation of Prior Training vs. Perceived Importance

Source: Compiled by Author

This table breaks down the "Support for Integration" scores by gender, based on a sample of 32 male and 15 female APPs. On average, female APPs (Mean = 2.93 out of 3) showed a higher level of support for integrating forensic accounting than male APPs (Mean = 2.72 out of 3). Furthermore, responses from female APPs were more consistent (less varied), as indicated by a lower standard deviation (.258) than those from male APPs (.452).

Group	N	Mean Score (out of 3)	Std. Deviation
Male	32	2.72	.452
Female	15	2.93	.258

Table 3: Mean and Standard Deviation (Gender vs. Support for Integration)

Source: Compiled by Author

Highest Qualification	Never	Rarely	Occasionally	Frequently	Total
LLB	12	4	1	-	17
LLM	10	6	1	1	18
PhD	1	-	1	2	4
Others	1	2	2	3	8
Total	24	12	5	6	47

Table 4: Cross-Tabulation of Qualification vs. Collaboration Frequency

Source: Compiled by Author

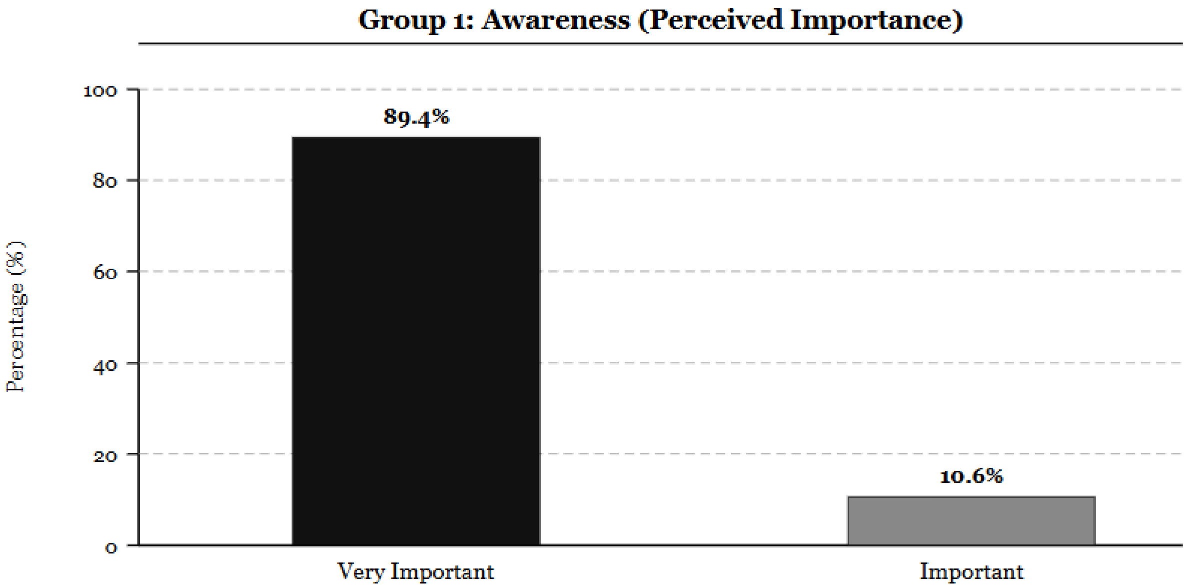

Figure 3: Perception vs. Practice in Interprofessional Collaboration

Source: Compiled by Author

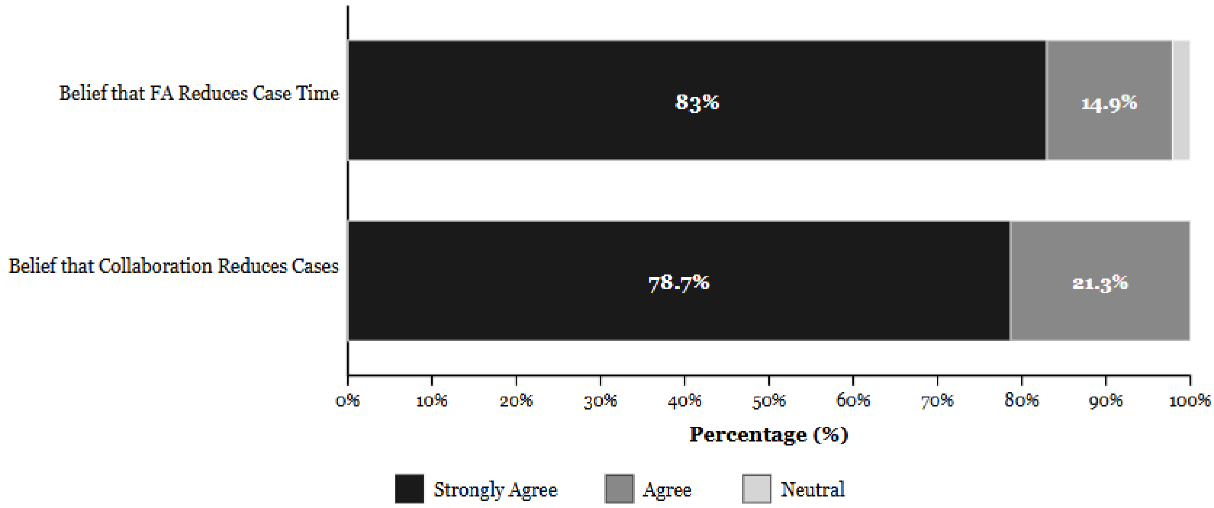

Figure 4: Perceived Efficacy of Forensic Accounting

Source: Compiled by Author

6. Discussion

The results of the research reveal an important paradox within the criminal justice system of Bihar: most Assistant Public Prosecutors (APPs) in Bihar recognise the value of forensic accounting, yet none have received training and therefore cannot utilise it. The descriptive data illustrate an awareness-action gap: although APPs believe forensic accounting is essential (89.4%), few actually have the opportunity to collaborate practically (51.1% report 'Never' collaborating, and 25.5% report 'Rarely' collaborating).

The findings of the inferential analyses provide additional insight into these statistics. One of the primary findings is the strong relationship between past training and the perceived importance of forensic accounting. The cross-tabulations showed that 100% of all APPs who had previously participated in training rated forensic accounting as "Very Important". If this were the only evidence, it would support the argument that training can lead to shifts in education and awareness about cultural activities.

The descriptive statistics highlight the many demographic differences that may further complicate the examination of this specific context. For example, the significant difference in gender-related ability to integrate suggests that if reform advocacy were focused on either men or women, the acceptance and willingness to collaborate might change. Similarly, the relationship between higher academic attainment and collaboration frequency suggests that participants with higher levels of academic attainment are better positioned to overcome systemic barriers to successful collaboration. Overall, the analysis suggests that while structural barriers were widespread, understanding both the structural reforms and the human elements involved in implementing them will be crucial for future decision-making.

The research indicates that the Bihar criminal justice system provides a good illustration of the paradox of the Assistant Public Prosecutions (APP) while an overwhelming majority of APP have identified forensic accounting as “very important” (89.4%), the majority of APP (76.6%) have “never” or “rarely” worked with forensic experts -- this “awareness-action” gap represents a “classic” example of Rogers’ Diffusion of Innovations Theory as the APP remain stuck in between “awareness” and “implementation” as a result of barriers to the system. However, there is a widespread demand for training (97.9%). Theoretically, this gap can be seen as “absence of a capable guardian” (Routine Activity Theory), and therefore decreases the risk of prosecution and increases the likelihood of financial crime being considered as a “rational decision” by the offender. It is the deficiency at the frontline that creates a dangerous disconnect from higher judicial trends, where Indian courts appear to accept forensic audits as a sine qua non in matters of substantial public importance, such as the Saradha Group Scam and SBI v. Rajesh Agarwal (2023). This problem is exacerbated by the remarkable inexperience of the sample (97.9% have less than 5 years of experience in their present capacity), which produces a dual deficit in both general experience and specialised skills. Finally, the inferential data confirm that training is by far the most important factor in resolving this gap. At the same time, pointing out that APPs with higher qualifications collaborate in reducing financial crimes. Female APPs show much stronger support for integration, whom we can identify as potential champions of future reform.

7. Conclusion

The outcomes of this study indicate that while the APPs in Bihar are willing to commit to forensic accounting as a viable tool, restraints within the system hinder its full utilisation. The study provides empirical evidence that training is the most significant single factor in improving both perceived value and the knowledge environment conducive to the use of forensic accounting. The current study contributes to policy and research, but its geographical limitations and small sample size restrict generalisation. Replicating the study across multiple states in India will enable comparative frameworks. Furthermore, while qualitative research may provide greater depth to the study’s findings through in-depth interviews. It can also help identify current investigative bottlenecks in the domain of financial crimes and probable solutions. Finally, the study’s potential success could best be evaluated through a longitudinal study design to assess and monitor the effectiveness of the training programs. Because it is inherent to resources and communication, a successful reform strategy will require a multidimensional (multi-component) approach that includes structural change and educational outreach to develop professional attitudes and behaviour.

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Appendix

Instructions: Please tick (✓) the most appropriate option. Responses will be used only for academic purposes.

Question	Response Options
1. Email	
2. Name	
3. Gender	☐ Male ☐ Female
4. Qualification	☐ LLB ☐ LLM ☐ PhD ☐ Others (Specify): ___________
5. Age Group	☐ 25–34 ☐ 35–44 ☐ 45–54 ☐ 55 and above
6. Years of Experience in Public Prosecution	☐ <5 years ☐ 5–10 years ☐ 11–15 years ☐ 16–20 years ☐ >20 years
7. Have you handled financial crime cases in your career?	☐ Yes ☐ No
8. How often do you collaborate with forensic accountants during investigations?	☐ Frequently ☐ Occasionally ☐ Rarely ☐ Never
9. What type of financial crime cases have you handled? (Select all that apply)	☐ Bank Fraud ☐ Corruption ☐ Asset Misappropriation ☐ Financial Statement Fraud ☐ Money Laundering ☐ Not Applicable ☐ Other: ______

10. Do you believe forensic accounting can help reduce the time taken to resolve financial crime cases?	☐ Strongly Agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly Disagree
11. Have you experienced a case where forensic accounting played a role in expediting the legal process?	☐ Yes ☐ No ☐ Not Sure
12. Do you support the proposal for integrating forensic accountants into Bihar's law enforcement system?	☐ Strongly Support ☐ Support ☐ Neutral ☐ Oppose ☐ Strongly Oppose
13. In your opinion, what percentage of financial crime cases could be resolved faster with forensic accounting?	☐ 0–25% ☐ 26–50% ☐ 51–75% ☐ 76–100%
14. Would you be interested in receiving training or workshops on working with forensic accountants?	☐ Yes ☐ No ☐ Not Sure
15. Do you agree that a stronger collaboration between forensic accountants and prosecutors will reduce pending financial crime cases?	☐ Strongly Agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly Disagree
16. What are the main challenges faced by forensic accountants in your agency?	☐ Lack of communication with law enforcement ☐ Insufficient resources ☐ Inadequate training ☐ Difficulty obtaining evidence ☐ Other: _______
17. How important do you think forensic accountants are in investigating financial crimes?	☐ Very Important ☐ Important ☐ Moderately Important ☐ Not Important

Table A: Survey Questionnaire

Source: Compiled by Author

Variable	Category	Frequency (n)	Percentage (%)
Gender	Male	32	68.1%
	Female	15	31.9%
Highest Qualification	LLM	18	38.3%
	LLB	17	36.2%
	Others	8	17.0%
	PhD	4	8.5%
Age Group	25-34	33	70.2%
	35-44	14	29.8%
Experience	Less than 5 years	46	97.9%
	5-10 years	1	2.1%

Table B: Demographic Characteristics of Respondents

Source: Compiled by Author

Variable	Response	Frequency (n)	Percentage (%)
Prior Training?	No	29	61.7%
	Yes	18	38.3%
Experienced Role of FA in a Case?	No	27	57.4%
	Yes	18	38.3%
	Not Sure	2	4.3%
Frequency of Collaboration	Never	24	51.1%
	Rarely	12	25.5%

	Occasionally	5	10.6%
	Frequently	6	12.8%

Table C: Experience with and Training in Forensic Accounting

Source: Compiled by Author