

## **An Investigation of the Factors that Impact the Perceived Value of Forensic Accounting Certifications**

*Madeline Ann Domino*

*Gabrielle Giordano*

*Mariah Webinger*

**Abstract:** The strong demand for forensic accountants has resulted in a proliferation of forensic certifications. Having a forensic credential may be viewed as a relevant and distinguishing factor to practicing forensic accountants. The aim of this research is to evaluate the perceived value of forensic accounting certifications. Sixteen commonly held forensic certifications were identified and analyzed based upon relevant characteristics. The opinions of experts were solicited and used to evaluate the importance of nine characteristics resulting in a ranking of the perceived value of each forensic certification. Results show three forensic certifications are perceived to be most valuable: Certified Financial Forensics (CFF), Certified Forensic Accountant (CRFAC), and Accredited Business Valuation (ABV). These findings have implications to practitioners and academics alike in the training, marketing, and hiring of forensic accountants, as well as to accounting professionals who desire to expand their career prospects and enhance their earning power. These findings are also helpful to academics who design forensic education programs and counsel students.

**Keywords:** Forensic accounting; certifications; CPAs; accountants