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FORENSIC ACCOUNTING LITERACY AND FRAUD PREVENTION IN ACCOUNTING EDUCATION: A NARRATIVE LITERATURE REVIEW WITH IMPLICATIONS FOR MAKASSAR CITY

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Abstract:
This narrative literature review synthesizes evidence on forensic accounting literacy, accounting students' anti-fraud perceptions, and fraud prevention, with educational implications for Makassar City. Ten empirical articles published between 2021 and 2026 were examined using a thematic comparison of study populations, constructs, and reported findings. The studies cover accounting students, auditors, university personnel, government officials, and regional audit professionals; consequently, their findings cannot be treated as direct measurements of students in Makassar. Across the reviewed literature, forensic knowledge, analytical and investigative skills, awareness, and professional skepticism frequently support fraud-related competencies or preventive strategies. However, some studies report nonsignificant direct relationships, highlighting the possible role of motivation, ethical environments, and organizational controls. The synthesis distinguishes fraud detection ability, preventive attitudes, and organizational prevention outcomes, rather than treating these as interchangeable. It suggests that case-based forensic accounting instruction, ethical reflection, and evidence-evaluation exercises may benefit accounting education. As the review uses a purposive, non-systematic corpus and contains no local primary data, its implications for Makassar remain conceptual and require empirical testing.
The review offers a conceptual basis for universities to strengthen anti-fraud education and provides a foundation for future survey research that measures students' perceptions directly.

Keywords: Forensic Accounting Literacy; Student Perceptions; Fraud Prevention; Fraud Awareness; Accounting Education

INTRODUCTION

Fraud involves deliberate acts intended to obtain benefits through misconduct, manipulation, asset misappropriation, or misleading disclosures. This issue has particular significance in accounting because the quality of financial information depends heavily on the integrity of those who prepare, examine, and use financial statements. Increasingly digital transactions have also diversified the forms of misconduct. These developments require accounting education to equip students to recognize signs of fraud during their studies, rather than only after entering professional practice. Accounting students are prospective accountants, auditors, analysts, and financial managers who will eventually face economically consequential decisions and ethical responsibilities.

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A focus on students is increasingly relevant because perceptions of fraud develop through knowledge, learning experiences, ethical judgments, and the ability to interpret unusual circumstances. Annafi et al. (2021) showed that competence and skepticism are associated with accounting students' ability to detect fraud. This finding suggests that the quality of knowledge and a critical attitude can influence how students evaluate financial information. Similar evidence was reported by Aryotama et al. (2026), who found that fraud knowledge and anti-fraud awareness support fraud prevention among accounting students. Together, these studies identify students as a relevant population because preparedness to prevent fraud begins to develop through education.

Forensic accounting provides a more specialized approach to understanding fraud. It integrates accounting, auditing, analysis, investigation, communication, and the interpretation of evidence. Hartanto et al. (2026) found that forensic accounting knowledge positively affects fraud prevention strategies in higher education. Akeke and Atah (2023) likewise showed that forensic accounting techniques, including computer-assisted audit techniques and interviews, support fraud prevention in higher education institutions. These findings suggest that forensic accounting literacy includes recognizing the characteristics of fraud, identifying red flags, examining unusual transactions, and understanding how evidence is traced.

The relationship between knowledge and fraud prevention is not always straightforward. Prasasti and Achyani (2025) found no significant effect of forensic accounting on fraud prevention and disclosure in a sample of public-sector auditors. Maulidi (2026) similarly reported that fraud awareness and fraud literacy did not have significant direct effects on corrupt behavior, although their interactions with public service motivation and professional skepticism were meaningful. These differences matter because knowledge may provide a cognitive foundation, whereas preventive behavior is also influenced by personal motivation, norms, organizational structures, and the willingness to question suspicious transactions.

The skills dimension further enriches this discussion. Amalia et al. (2024) found that technical and analytical skills, effective communication, psychosocial capabilities, and accounting and auditing skills were associated with auditors' self-efficacy in detecting fraud. Nasution et al. (2026) also identified a direct effect of forensic accounting skills on fraud prevention, although their moderating role was not empirically supported. Regional evidence offers an additional perspective: Satria et al. (2026) found that fraud investigation, litigation support, and dispute resolution contribute to fraud detection and prevention in the ASEAN context. Collectively, these findings indicate that forensic accounting literacy should encompass both knowledge and practical capabilities.

Accounting students' perceptions of fraud prevention are also inseparable from ethics and the surrounding environment. Dewi et al. (2021) showed that information asymmetry, religiosity, organizational culture, and rule enforcement are associated with fraud tendencies in village government. Although their respondents were not students, the findings help explain how individual and situational factors shape decisions to reject or tolerate misconduct. Aryotama et al. (2026) reinforced the individual perspective through evidence concerning anti-fraud awareness, fraud knowledge, and religiosity. In accounting education, the interaction of knowledge, critical thinking, and ethical orientation provides an important basis for shaping students' perceptions of fraud prevention.

Makassar City is the intended context for applying the educational implications of this review, rather than a study site where student perceptions were measured. The reviewed evidence instead

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spans student populations, university employees, auditors, government officials, and audit professionals in multiple settings. The geographic label should therefore be understood as a proposed educational application, not as a claim of local empirical representativeness.

This review aims to compare what previous empirical studies report about forensic accounting literacy, students' perceptions and fraud-related competencies, identify convergent and divergent findings across populations and outcome measures, and develop cautious implications for accounting education in Makassar City. Its contribution is an interpretive framework for curriculum design and future empirical testing, not a causal estimate of relationships among Makassar students.

LITERATURE REVIEW

Forensic Accounting Literacy

Forensic accounting literacy can be understood as the ability to comprehend fraud concepts and apply accounting and auditing knowledge to identify warning signs, trace information, evaluate evidence, and communicate findings. It goes beyond memorizing categories of fraud. A literate individual should understand how transactions can be manipulated, which indicators warrant investigation, which evidence is relevant, and how findings can be reported responsibly. Hartanto et al. (2026) conceptualized forensic accounting knowledge as an investigative competence that supports fraud prevention strategies in higher education.

Forensic skills also involve technical and interpersonal dimensions. Amalia et al. (2024) classified competencies into technical-analytical skills, effective communication, psychosocial skills, and accounting and auditing capabilities. This classification highlights that addressing fraud requires the ability to interpret figures while understanding situations, interacting with relevant parties, and clearly reporting results. It is consistent with Akeke and Atah (2023), who emphasized the value of computer-assisted techniques and interviews in fraud prevention. Sound literacy therefore involves understanding both why particular techniques are selected and the limitations of their use.

The applications of forensic accounting expand as organizations encounter increasingly complex transactions. Satria et al. (2026) demonstrated that fraud investigation and litigation support were positively related to fraud detection and prevention, while dispute resolution also made a contribution, albeit a weaker one. These findings indicate that forensic accounting education should introduce activities undertaken after signs of fraud emerge, including evidence gathering, documentation, communication with legal parties, and dispute resolution. Students can better understand prevention when the material is connected to actual investigative processes.

Nevertheless, literacy should not be viewed as an automatic guarantee of fraud prevention. Prasasti and Achyani (2025) found no direct effect of forensic accounting on fraud prevention and disclosure among public-sector auditors. This contrasting result suggests that conceptual understanding may be less effective when practical skills are inadequate, techniques are applied only to a limited extent, or control systems provide insufficient support. Accordingly, students' literacy should be developed through learning that connects concepts with exercises, ethical reflection, and case-based problem-solving.

Accounting Students' Perceptions

Students' perceptions concern how they assess actions, risks, responsibilities, and the effectiveness of preventive measures. These perceptions develop through the knowledge and experiences acquired during education. Students who can identify fraud indicators are more likely

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to understand why particular transactions require additional scrutiny. Annafi et al. (2021) showed that competence and skepticism were associated with students' fraud detection ability, whereas gender had no effect. This places cognitive competence and critical attitudes above simple demographic characteristics in explaining fraud detection.

This finding is consistent with Aryotama et al. (2026), as both studies regard accounting students as future professionals who require anti-fraud capabilities. Aryotama et al. found that anti-fraud awareness, fraud knowledge, and religiosity supported fraud prevention. This relationship indicates that perceptions involve more than agreement or disagreement with dishonest behavior; they also reflect sensitivity to risks, awareness of consequences, and confidence that preventive action is necessary.

Skepticism plays a central role in evaluation. Students who habitually question the reasonableness of transactions are less likely to accept financial information without examination. Indirect support can be found in Amalia et al. (2024), who linked forensic skills with auditors' self-efficacy. Confidence in one's capabilities can help individuals respond more decisively when encountering doubtful information. Education should therefore provide opportunities to evaluate evidence rather than merely study predetermined answers.

Perceptions are also influenced by values and the environment. Dewi et al. (2021) associated fraud tendencies with information asymmetry, religiosity, organizational culture, and rule enforcement. Although the respondent context differs, the relevant lesson for students is that ethical knowledge requires a supportive environment. Awareness can develop more effectively when universities foster academic honesty, apply rules consistently, and illustrate the consequences of manipulation and misuse of information.

Fraud Prevention

Fraud prevention includes efforts to reduce opportunities for wrongdoing, strengthen the identification of risks, improve compliance, and encourage appropriate responses to signs of misconduct. Prevention differs from detection, but the two are mutually supportive. Understanding how fraud occurs helps individuals recognize vulnerabilities before losses arise. Nasution et al. (2026) found a positive effect of fraud awareness on fraud prevention and also identified a direct effect of forensic accounting skills. These results support education and competence development as components of preventive efforts.

Akeke and Atah (2023) provided evidence from higher education institutions that computer-assisted audit techniques and interviews support fraud prevention. Their findings demonstrate to students that prevention requires tools and procedures, not merely good intentions. Students can be introduced to basic data analysis, document examination, transaction tracing, and ethical interviewing techniques. These exercises illustrate how preventive concepts translate into examination procedures.

The contrasting findings reported by Maulidi (2026) caution against oversimplifying the relationship between knowledge and behavior. Fraud awareness and fraud literacy did not exert a significant direct effect on corruption. However, their interactions with public service motivation and professional skepticism were meaningful. Thus, cognitive understanding must be accompanied by the motivation to act and the capacity to question information. Anti-fraud education confined to theoretical content risks increasing knowledge without changing attitudes.

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Satria et al. (2026) broadened the prevention perspective through fraud investigation, litigation support, and dispute resolution. Effective prevention requires organizational capacity to respond to findings, maintain documentation, and enforce consequences. Students should understand this sequence so that fraud prevention is not perceived merely as an ethical slogan. Knowledge of consequences, evidentiary procedures, and follow-up actions can deepen appreciation of the practical value of compliance.

METHODS

This article uses a narrative literature review with thematic synthesis rather than a systematic review or meta-analysis. The review corpus consists of ten empirical studies published from 2021 to 2026 and presented in Table 1. The studies address forensic accounting knowledge or skills, fraud awareness and literacy, detection capability, ethical or organizational factors, and fraud prevention. Two studies directly focus on accounting students (Annafi et al., 2021; Aryotama et al., 2026); the remaining studies offer indirect or contextual evidence from auditing, higher education, government, and regional professional settings. No primary observations, questionnaires, or interviews involving students in Makassar were collected for this article.

The corpus was assembled purposively from the sources documented in the reference list. Inclusion was based on relevance to at least one of the principal concepts, an identifiable empirical research context, and interpretable findings for comparison. Studies with conflicting or nonsignificant findings were retained alongside supportive studies. Sources unrelated to forensic capability or anti-fraud outcomes, or lacking interpretable findings, were outside this review's scope. The original search dates, databases, search strings, initial record counts, and screening logs were not documented; therefore, the review does not claim exhaustive coverage, a reproducible systematic search, or PRISMA compliance. These omissions limit the completeness and reproducibility of the evidence base.

Each selected study was examined for its population, setting, principal constructs, analytic focus, and reported direction of findings. Table 1 maps these characteristics. A narrative comparison then grouped results into four themes: (1) conceptual knowledge and applied forensic competence; (2) student perceptions, awareness, and skepticism; (3) ethics, motivation, and organizational controls; and (4) implications for forensic accounting education. The synthesis explicitly distinguishes fraud detection from fraud prevention and differentiates perceived readiness or attitudes from observed preventive behavior. Because the original studies use heterogeneous populations and measures, no pooled effect sizes or causal inferences were calculated.

Interpretation prioritized student-based evidence when making claims about accounting education and treated studies of auditors, government officials, and professional practitioners as contextual rather than directly transferable. Contradictory findings were examined for plausible differences in constructs, professional roles, and institutional conditions; these explanations remain hypotheses rather than established mechanisms. Makassar City is considered only in the proposed application and future-research agenda.

RESULTS AND DISCUSSION

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Table 1. Analysis of Previous Studies

Study	Context and Focus	Findings and Relevance
Hartanto et al. (2026)	Higher education; lecturers, students, and educational staff; forensic accounting knowledge and sociocultural factors in fraud prevention	Forensic accounting knowledge positively affects fraud prevention strategies, supporting stronger forensic literacy in higher education.
Prasasti & Achyani (2025)	BPKP auditors in Central Java; forensic accounting and investigative auditing in fraud prevention and disclosure	Forensic accounting showed no significant effect, whereas investigative auditing had a positive effect. Forensic knowledge requires applied techniques and systemic support.
Amalia et al. (2024)	External auditors; forensic accounting skills and self-efficacy in fraud detection	Technical-analytical, communication, psychosocial, and accounting-auditing skills were associated with self-efficacy. These are skills that education should develop.
Annafi et al. (2021)	Accounting students; competence, skepticism, personality type, gender, and fraud detection capability	Competence and skepticism supported detection capability; gender had no effect. This underscores students' cognitive skills and critical attitudes.
Akeke & Atah (2023)	Auditors in Nigerian higher education institutions; forensic accounting techniques and fraud prevention	Computer-assisted audit techniques and interviews supported fraud prevention, illustrating the application of forensic techniques in higher education.
Maulidi (2026)	Local government employees; fraud awareness, fraud literacy, public service motivation, professional skepticism, and corruption	Awareness and literacy had no direct effect, but their interactions with motivation and skepticism were meaningful. Literacy requires drivers to translate into action.
Dewi et al. (2021)	Village government officials; information asymmetry, religiosity, organizational culture, rule enforcement, and fraud tendencies	Information, values, culture, and rules were associated with fraud tendencies, highlighting ethical environments that shape anti-fraud perceptions.
Aryotama et al. (2026)	Accounting students; anti-fraud awareness, fraud knowledge, religiosity, and fraud prevention	Awareness, fraud knowledge, and religiosity supported fraud prevention; this study closely addresses students and the formation of preventive perceptions.
Nasution et al. (2026)	Government internal supervisory officers in ministries and agencies; fraud awareness, organizational commitment, forensic accounting skills, and fraud prevention	Fraud awareness and forensic skills directly supported prevention, reinforcing awareness and technical competence as preventive foundations.
Satria et al. (2026)	Audit and compliance professionals across ASEAN; fraud investigation, litigation support, and dispute resolution in fraud detection and prevention	Forensic practices supported detection and prevention across national contexts, extending forensic accounting from the classroom to professional practice.

Findings from the Reviewed Sources

Across the ten included studies, several report favorable associations between forensic knowledge, investigative techniques, awareness, and fraud-related outcomes (Hartanto et al., 2026; Aryotama et al., 2026; Nasution et al., 2026; Akeke & Atah, 2023; Satria et al., 2026). Nevertheless, Prasasti and Achyani (2025) did not identify a significant direct effect of forensic accounting on their specified prevention/disclosure outcome, while Maulidi (2026) reported nonsignificant direct effects of awareness and literacy on corruption. These results cannot be tallied as direct replications: they involve different respondent groups, predictors, outcomes, and research designs. Taken together, they support a conditional educational interpretation, not a universal causal claim.

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The two student-focused studies provide the most directly relevant evidence. Annafi et al. (2021) examined fraud detection capability, whereas Aryotama et al. (2026) examined fraud prevention in relation to knowledge and awareness. Detection capability, self-reported preventive orientations, and realized prevention outcomes are distinct constructs; findings for one must not be presented as direct evidence for another. The reviewed student studies also do not establish the distribution of perceptions among students in Makassar City.

Scope of inference: student-based studies inform expectations about student learning and attitudes; studies of auditors and government personnel inform only the possible relevance of professional skills, governance, and institutional conditions. Their coefficients or significant associations cannot be transferred to students without new evidence.

Evidence from higher education strengthens this association. Hartanto et al. (2026) found that forensic accounting knowledge supports fraud prevention strategies in educational institutions. Akeke and Atah (2023) added a more technical dimension through computer-assisted audit techniques and interviews. The two studies complement each other: Hartanto et al. (2026) highlighted knowledge, while Akeke and Atah (2023) emphasized techniques. For students, forensic accounting literacy becomes more meaningful when conceptual learning is followed by practical exercises involving documents, transactions, data, and simulated cases.

Forensic Literacy as Cognitive and Applied Capacity

Forensic accounting literacy differs from the ability to memorize definitions of fraud. Hartanto et al. (2026) connected forensic knowledge with investigative capabilities useful for prevention strategies. Satria et al. (2026) showed that fraud investigation and litigation support are associated with fraud control outcomes. These findings highlight the need to develop understanding that progresses from recognizing concepts to using information for decision-making.

Additional support comes from Amalia et al. (2024), who identified technical, analytical, communication, psychosocial, and accounting-auditing skills as important components of forensic competence. This perspective is relevant to student education because investigation demands more than numerical proficiency. Prospective accountants must be able to assess why transactions appear unusual, connect evidence, formulate questions, and explain findings. Communication skills are also essential to ensure that analytical results are understood by non-accountants.

Prasasti and Achyani (2025) cautioned that forensic accounting does not always significantly affect fraud prevention and disclosure. This finding should not be interpreted as rejecting the importance of forensic accounting. Rather, it indicates a possible gap between knowledge, practical capability, and organizational support. When individuals understand concepts but rarely employ investigative techniques, the benefits of knowledge may be limited. Education should narrow this gap through case-based assignments, document analysis exercises, and simulations of conclusion development.

Knowledge combined with learning experiences can help students develop professional readiness. Students trained to identify red flags can approach suspicious transactions more systematically. This aligns with Annafi et al. (2021), who identified competence and skepticism as factors related to detection capability. Forensic accounting instruction should encourage open-ended questions, discussion of incomplete evidence, and consideration of alternative explanations so that students do not become accustomed to accepting information without examination.

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Student Perceptions and Anti-Fraud Awareness

Students' perceptions of fraud prevention develop through how they understand risks, consequences, and professional responsibilities. Aryotama et al. (2026) reported positive relationships between anti-fraud awareness, fraud knowledge, religiosity, and fraud prevention. Students who recognize forms of fraud and understand their impacts tend to show more supportive attitudes toward prevention. Knowledge also helps students appreciate that seemingly minor acts may affect reporting quality, organizational reputation, and public trust.

Annafi et al. (2021) added the dimension of skepticism. Skepticism does not mean always suspecting fraud, but rather remaining cautious when information is insufficient. Students who regularly test evidence, verify data consistency, and ask relevant questions have a stronger basis for perceiving the need for fraud prevention. Audit and forensic accounting education can cultivate this habit through cases involving incomplete information and demanding careful reasoning.

Perceptions also have a moral dimension. Dewi et al. (2021) linked religiosity, organizational culture, and rule enforcement with fraud tendencies. Aryotama et al. (2026) likewise identified the role of religiosity in fraud prevention among students. These findings suggest that technical knowledge can operate alongside personal values and environmental norms. Higher education institutions can strengthen ethics education through discussions of dilemmas, conflicts of interest, peer pressure, and decision consequences rather than through normative advice alone.

The relationship between perceptions and behavior nevertheless requires caution. Maulidi (2026) found that fraud awareness and fraud literacy do not automatically reduce corruption through a direct effect. Their influence becomes more meaningful when combined with public service motivation and professional skepticism. This finding is relevant to students because individuals may know that fraud is wrong yet remain passive if they lack motivation to act or do not feel entitled to question information. Education therefore needs to develop both an understanding of risks and a sense of responsibility to respond appropriately.

The Role of Ethical Environments and Control Systems

Fraud prevention does not rest solely on individuals. An environment that supports honesty, supervision, reporting, and consistent enforcement can help convert awareness into action. Dewi et al. (2021) highlighted the relevance of organizational culture, information asymmetry, and rule enforcement to fraud tendencies. These factors suggest that students' perceptions of prevention are shaped not only by the quality of classroom learning but also by institutional examples and practices.

Nasution et al. (2026) found that fraud awareness has a positive influence on fraud prevention, while forensic accounting skills also contribute directly. These results demonstrate the need to combine personal awareness with the capacity to apply appropriate procedures. In universities, this combination may be encouraged through transparent academic regulations, opportunities to discuss ethical issues, structured assignments, and supervision that models accountability.

Differences in the findings of Prasasti and Achyani (2025) also underscore the importance of institutional support. Forensic knowledge may not become effective preventive action if an organization does not facilitate investigative procedures or provide mechanisms for responding to suspicious activities. Students should therefore be introduced to internal controls, reporting channels, evidence documentation, and the responsibilities of parties involved in handling fraud.

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Akeke and Atah (2023) supported the use of computer-assisted techniques and interviews as practical components of fraud prevention. These approaches can be adapted for student training through simple data checks, comparisons between documents and transactions, and interview simulations. Combining these exercises with ethical standards can demonstrate that effective prevention requires appropriate methods as well as accountability in their application.

Relevance to Accounting Education

Evidence from various contexts can be used to design an educational agenda that integrates forensic accounting literacy, critical thinking, professional ethics, and practical exercises. Such an agenda is relevant to accounting students in Makassar City even though the present review does not collect direct student responses.

The findings of Aryotama et al. (2026) and Annafi et al. (2021) provide a basis for integrating fraud knowledge, anti-fraud awareness, competence, and skepticism in learning. Instruction can begin with identifying types of fraud and warning signs, proceed to analyzing cases, and conclude with reflections on preventive decisions. Assessment should measure not only conceptual understanding but also the reasoning used when students evaluate evidence.

Hartanto et al. (2026) and Akeke and Atah (2023) offer further reasons to include investigative techniques in coursework. Activities may include examination of transaction documents, basic data analysis, and simulated interviews. These practices can bridge the gap between theoretical forensic knowledge and the ability to respond to fraud risks.

Maulidi (2026) reminds us that literacy without motivating factors may not translate into action. Therefore, anti-fraud education should address ethical courage, the responsibility to report concerns, and the role of professional skepticism. Learning activities should allow students to consider situations in which acting against fraud is personally or socially difficult and to discuss appropriate responses.

Future research focusing directly on Makassar City could use a survey of accounting students to measure forensic accounting literacy, perceptions, anti-fraud awareness, skepticism, and attitudes toward fraud prevention. Comparisons across universities or year levels could help determine whether educational experience is associated with differences in these variables. This primary evidence would complement the conceptual findings of the present review.

A useful interpretive framework, inferred from the combined studies rather than directly tested as a single model, is that forensic accounting knowledge may inform recognition of fraud indicators; analytical and investigative practice may support evidence evaluation; and skepticism, ethical orientation, motivation, and institutional procedures may influence whether such capacities translate into preventive responses. The stages should be treated as conceptual links, not as an established causal sequence.

This framework helps explain why supportive and nonsignificant findings may coexist without contradicting one another: the articles differ in populations, measurements, and organizational settings. It does not demonstrate mediation or moderation among these constructs, and transferability from working professionals to undergraduate students remains uncertain. Educational recommendations are accordingly proposed as plausible, testable applications rather than measured interventions.

For students, this relationship can be summarized as the argument that understanding fraud is an essential starting point, but effective prevention also requires the capacity, motivation, and

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opportunities to act responsibly. This conceptual position can guide the development of anti-fraud education and future empirical testing in Makassar City.

CONCLUSION

The reviewed empirical literature suggests that forensic accounting knowledge, investigative and analytical capabilities, awareness, and professional skepticism are relevant to fraud-related competencies and some preventive outcomes. However, evidence is heterogeneous: the studies concern different populations and distinguish fraud detection ability, preventive perceptions, and organizational prevention practices. It is therefore not warranted to conclude that improving literacy alone necessarily changes students' anti-fraud behavior.

For accounting education, a cautious practical implication is to combine conceptual teaching with transaction analysis, red-flag identification, simulated evidence evaluation, ethical case discussion, and communication of findings. These activities are proposed pedagogical applications of the reviewed evidence, not interventions evaluated by this review. Divergent findings further suggest investigating the possible roles of professional skepticism, motivation, control systems, and institutional ethics in future studies.

This review is limited by its purposive set of ten studies, undocumented original database searches and screening procedures, heterogeneous research settings and constructs, and lack of primary evidence from Makassar City. Publication and selection bias cannot be ruled out, and no pooled or causal estimate can be inferred. Future research should use a transparent, reproducible search protocol and directly survey or assess accounting students across institutions in Makassar to test the proposed relationships while separating knowledge, detection capability, preventive perceptions, and observable behavior.

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