**Editor’s Comment:**

 The manuscript is an original article that highlights the relationship between forensic accounting techniques.

1. The title is a relevant and interesting one.

2. The abstract is meaningful.

3. The keywords are present.

4. The introduction is discussed properly.

5. The literature review is described sufficiently.

6. The methodology is well explained.

7. The data analysis is analytical.

8. The findings are expressed.

9. The Conclusion is considerable.

10. The recommendations are mentioned.

11. The references are sufficient.

I **recommend**the manuscript for**publication.**

**Editor’s Details:**

Dr. Rakesh Verma, AKTU Lucknow University, India