The 6<sup>th</sup> International Accounting and Business Conference

2019

# THE 6<sup>™</sup> INTERNATIONAL ACCOUNTING & BUSINESS CONFERENCE 2019

Towards Greater Transparency, Accountability & Sustainability in Financial Governance

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#### ADOPTION OF DIGITAL FORENSIC BY MALAYSIAN LARGE ENTERPRISES: A CONCEPTUAL FRAMEWORK

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#### Abstract

The increased use and dependency on ICT and technological advancement has cause a big challenge to today's businesses and modern organization. This paradigm has seen the rise in the statistics of cyber crime and digital incidents cases involving major losses and collapse of businesses and firms. In addressing and preparing the organization for incidents of this nature the adoption of digital forensic (DF) is necessitated. However, the adoption of DF in Malaysian organizations is unfavorable. This study reviewed the literature to identify the probable factors that influence organization's decision to adopt DF and proposed a framework for an in-depth investigation into possible factors influencing the adoption of DF in an organization. In so doing, possible policy and academic implications will emerge which form the basis for implementation and further study.

**Keywords:** Digital Forensic, Digital Forensics Adoption, Integrated Model, Malaysia