

**EFFECTS OF FORENSIC ACCOUNTING SKILLS ON FRAUD PREVENTION AND
DETECTION IN BAYELSA STATE MINISTRIES, DEPARTMENTS
AND AGENCIES (MDAs)**

Inebaraton-Preye, Petrice Pere-Ere

Email: sampatrice34@gmail.com

**Department of Auditing and Forensic Accounting
Anan University, Kwall, Plateau State-Jos.**

ABSTRACT

The study examined the Effects of Forensic Accounting Skills on Fraud Prevention and Detection in Bayelsa State Ministries, Departments and Agencies (MDAs). To address the aim of the study, two (2) objectives, two (2) research questions and two (2) hypotheses were formulated. The study anchored on White Collar Crime Theory and supported by Fraud Triangle Theory; the survey as well as correlational research design were employed as the method of investigation; the positivism research paradigm was employed. The population of the study comprised of 100 staff from four (4) revenue generating Ministries, Departments and Agencies in Bayelsa State. (Radio Bayelsa, Ministry for Trade, Industry and Investment, Bayelsa State Board of Internal Revenue and Bayelsa State Environmental Sanitation Authority). The study adopted a census sampling technique and studied the entire population since the size of the population is relatively small. The non-probability technique was used to reach the respondents. A total of 100 respondents were used for the study on the basis of 25 respondents per Ministries, Departments and Agencies. The primary data source was used in the study; the questionnaire was structured using the five (5) points Likert rating. The reliability of the research instrument was tested using the Cronbach Alpha method which stood at $0.88 > 0.70$. The instrument was validated through content and face validity. The linear regression was used to test the strength of relationship between the dimensions of forensic accounting skills and fraud prevention and detection. From the results of the data analyses; forensic accounting skills via its dimensions of investigative and litigation showed a significant relationship with fraud prevention and detection. The study concludes that forensic accounting skills (investigative and litigation) are significant in preventing and detecting fraud. In view of the findings and conclusion, the study recommends amongst others that: MDAs should cultivate a curious and investigative mindset. Approach every task with skepticism and a willingness to dig deep to uncover hidden information. Again, in regards to litigation, Ministries, Departments and Agencies should familiarize with relevant laws, regulations, and industry standards. This knowledge will help them understand what constitutes financial misconduct and how to present evidence in a legal context.

Keywords: Forensic Accounting Skills; Investigative, Litigation Fraud Prevention and Detection.

INTRODUCTION

Fraud is a global problem in the overall business landscape, particularly in developing nations and countries confronting financial crises or undergoing financial troubles. It is seen as a highly complicated phenomenon that influences all of the economy's main metrics. Perversion and financial fraud have caused massive devastation to businesses all around the world (Toms, 2019; Yusoff et al, 2015). Fraud has a significant detrimental influence on developing countries, particularly Nigeria, where it has been a limitless and ongoing challenge. On the other hand, financial frauds led to massive economic collapse, controversies, and the bankruptcy of numerous agencies (Othman, 2015; Tom, 2019).

Fraud is so endemic that fraud is gradually becoming a normal way of life in both public and private sectors, from the presidential cabinets, down to the political officer, to the ward councilors,

from managing directors of companies, through middle management cadre and to lower managers. Individuals perpetrate fraud according to the capacity of their offices. Although fraud affects the whole world, the magnitude of fraud in Nigeria and the extent to which the economy is affected is a call for alarm (Abiola, 2009).

Fraud has been associated with human organization from recorded history. The eradication of which has remained elusive in most parts of human society and civilization. It is an act of deception intended for personal gain or to cause a loss to another party. According to Claire and Jude (2016), financial crime has become invasive and the possibility of corporate fraud happening has also turn out to be more severe. High level of financial abuse has been obstructing tax collection and other sources of income generation making the enforcement of Law difficult and depresses foreign investment. The large spread of fraud in public sector has made the traditional auditing and investigation unsuccessful and inefficient in fraud detection. Eiya and Otalor (2013) assert that fraud is a theme that has catches the attention worldwide.

Fraud has had severe negative consequences in Bayelsa economy, ranging from negative economic impact to negative national image (Ribadu, 2003). Looking at the recent frauds in Nigeria, in each case, the perpetrators are the people at the helm of affairs, for example the aviation scam of N5.6 billion in 2009 was perpetrated by the then Minister of Aviation (Ojeme, 2010). The N2 billion Bayelsa State frauds in 2010 were perpetrated by the then Bayelsa state Commissioner of Finance, the state accountant general, the state's Director of Treasury, and the Director of Finance (Ojeme, 2010). In the year 2021, a bench warrant was issued by the High Court of Bayelsa authorizing the arrest of John Idumange, the former general manager of Radio Bayelsa, after he expressed concerns about the suspected misappropriation of a three billion naira Agric loan by government officials. In line with this Enofe et., al., (2017) maintains that the increase gesture of fraud in the Nigerian public sector is causing a lot of confusion. This is because fraud has entered into almost every aspect of the Nigerian public sector. Modugu and Anyaduba (2013) affirmed that the inability of auditor to detect, prevent, or reduce modern frauds such as money laundering security fraud, contract disparate, embezzlement and other financial crimes in the public sector has put a lot of pressure on the professional accountant and legal practitioners in finding better ways of revealing fraud in public sector. Consequently, forensic accounting has evolved as a critical technique in combatting accounting fraud (Ejoh, 2017; Godwin et al, 2018; Yusoff et al, 2021).

Forensic accounting is the integration of accounting, auditing and investigative skills (Zysman, (2004). Dhar and Sarkar (2010) defined forensic accounting as the application of accounting concepts and techniques to legal problems. It demands reporting, where accountability of the fraud is established and the report is considered as evidence in the court of law or in administrative proceedings. Degboro and Olofinola (2007) noted that forensic investigation is about the determination and establishment of fact in support of legal case. That is, to use forensic techniques to detect and investigate a crime is to expose all its attending features and identify the culprits. In the view of Howard and Sheetz (2006), forensic accounting is the process of interpreting, summarizing and presenting complex financial issues clearly, succinctly and factually often in a court of law as an expert. It is concerned with the use of accounting discipline to help determine issues of facts in business litigation (Okunbor & Obaretin, 2010).

Forensic accounting is an idea that came upon the view of using expert, called forensic accountant, to unravel with documentary evidence, fraudulent practices, in which the information provided could be used for litigation purposes (Akinadewo & Akinkoye, 2019). Akinadewo & Akinkoye (2019) further opined that forensic accounting, also known as forensic audit or investigative audit, has been described by various scholars as an exercise that involves comprehensive examination of fraud investigation and prevention of fraud amongst others.

Prevention of fraud entails enthrone measures that would stop fraud from happening in the first place. Fraud detection arises when it becomes difficult to prevent fraud from occurring (Eze & Okoye, 2019). In the opinion of Bolton and Hand (2002); Eze and Okoye (2019); it was observed that a fraud matter requires sophisticated approach from its preventive stage to its detection. Okafor (2004) stated that it is necessary to prevent fraud, because human ingenuity devises all diverse ways to get advantage over other individuals or organizations by falsification of accounting records and other creative accounting techniques for on due advantage.

One major way to successful fraud prevention is to focus on organization's traditions and adopt strategies to make it fraud free or low fraud environment. This can be accomplished through identifying the root causes, blocking the loopholes identifying the lacuna being exploited by the perpetrators and above all workers' welfare must be taken care of properly (Enofe et., al., 2015). Forensic accountant needs specialist and professional skills to be effective in the performance of his duties. Olajide (2014) affirmed that for a forensic accountant to effectively prevent fraud, he should possess knowledge, skills and competencies in the following areas: accounting, auditing and investigation skills; criminology particularly leaning to the nature, scope, dynamics of fraud and financial crimes; the legal, regulatory, professional environment and technical issues, forensic and litigation consultative services, including research and analysis validation of losses, liabilities and damage investigation as well as conflict resolution.

Extant literature revealed that studies have been carried out in respect to forensic accounting and prevention of fraud but there exist differences in scope, dimensions, methodology and findings. Edheku and Akpoveta (2020) explored the impact of forensic accounting on fraud detection in public and private sectors in Abuja. The findings revealed that accounting officers in the private and public sectors in the Abuja metropolis strongly agreed that forensic accounting has an impact on fraud detection. Similarly, the study of Abdulrahman (2019) agreed to the findings of Edheku and Akpoveta (2020) and stated that a significant positive influence exists between forensic accounting techniques and fraud prevention. On the contrary, the study of Masoyi, Dadi and Ogere (2014) stated that auditing department lacked relevant resources and technical know-how to prevent fraud. Also, the study of Enofe et al., (2015) revealed that forensic accounting does not affect payroll fraud. From the review of related literature, it was also discovered that most of the studies on forensic accounting were carried out in Abuja and other foreign countries. There is dearth of forensic accounting studies in Bayelsa State. In line with the discovered gaps, this study examined the effects of Forensic Accounting Skills on Fraud Prevention in Bayelsa State Ministries, Departments and Agencies (MDAs).

Statement of the Problem

Financial irregularity is a major problem of concern globally. It is a major concern to a developing state like Bayelsa. The level or magnitude of public office fraud in Nigeria, together with the level to which it affects citizens of the country cannot be overemphasized and if not well managed it can lead to insecurity, crime, poverty and even putting the future generations at risk (Enofe, Okpako & Atube, 2013). Fraud has had severe negative consequences in Bayelsa economy, ranging from negative economic impact to negative national image. The N2 billion Bayelsa State frauds in 2010 were perpetrated by the then Bayelsa state Commissioner of Finance, the state Accountant General, the state's Director of Treasury, and the Director of Finance (Ojeme, 2010). In the year 2021, a bench warrant was issued by the High Court of Bayelsa authorizing the arrest of John Idumange, the former General Manager of Radio Bayelsa, after he expressed concerns about the suspected misappropriation of a Three Billion Naira Agric loan by government officials.

Again, it was reported that Bayelsa State loses about N12 billion to payroll fraudsters who gain employment with forged certificates, collect salaries from multiple agencies of government, get indefensible promotions and engage in age falsification (Addeh, 2018). The negative

consequences of fraud in Bayelsa State has resulted to low IGR from one billion naira monthly to less than four hundred million naira which has called for concern and questioning from the State House of Assembly in 2022. The way out of fraud is through forensic accounting. It has also been established by scholars that there is a nexus between forensic accounting and fraud prevention. Several studies have also showed that forensic accounting is a reliable mechanism to detect and prevent fraud, expose corruption, tackle financial and economic crimes, manage fraud, sustain the integrity of financial statements (Akinadewo, Akinkoye, Oyedokun & Asaolu, 2019; Bassey, 2018; Enofe, Okpako & Atube, 2013; Okoroyibo & Edobor, 2019; Qureshi & Tazilah, 2015; Oyedokun & Enyi, 2018). It worthy of note that none of these previous studies used data arbitration skills of the forensic accountant that helps in providing relevant data to disputed parties to arrive at a logical conclusion and this presents a gap to be filled by this study. Furthermore, none of these previous studies has been conducted in Bayelsa State and this also presents a gap to be filled by this study and it is on this premise that this study examines the effects of Forensic Accounting Skills on Fraud Prevention in Bayelsa State Ministries, Departments and Agencies (MDAs).

Objectives of the Study

The aim of this study was to examine the Effects of Forensic Accounting Skills on Fraud Prevention and Detection in Bayelsa State Ministries, Departments and Agencies (MDAs). The specific objectives of the study are to:

- i. examine the effect of investigative skill on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs).
- ii. determine the effect of litigation skill on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs).

Research Questions

In order to adequately address the objectives of the study, the following research questions were raised:

- i. How does investigative skill affect fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs)?
- ii. How does litigation skill affect fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs)?

Research Hypotheses

Ho₁: Investigative skill does not have significant effect on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs).

Ho₂: Litigation skill does not have significant effect on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs).

LITERATURE REVIEW

Conceptual Framework

The conceptual framework shows the relationship between the predictor (forensic accounting skill) and the criterion (fraud prevention and detection) variable.

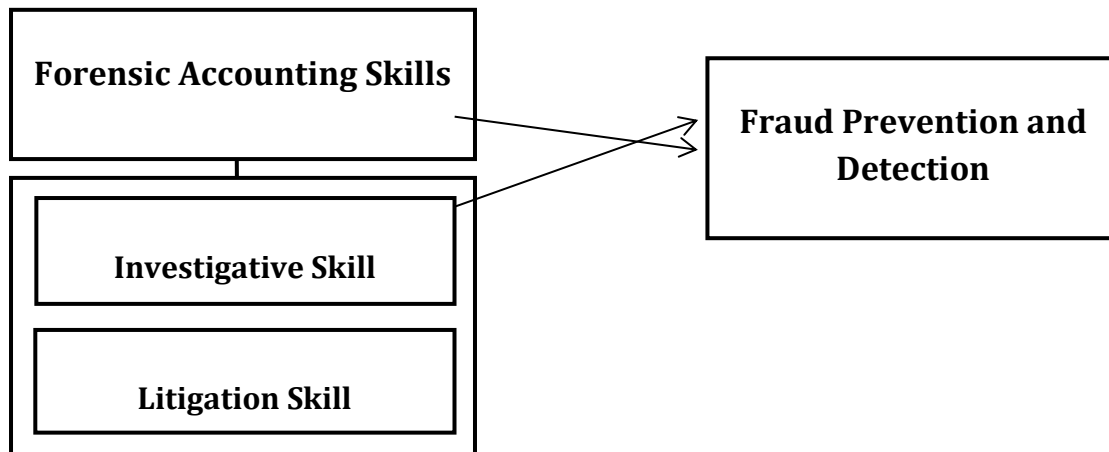


Fig. 2.1: Conceptual framework of forensic accounting skills and fraud prevention and detection.
Source: Enofe, et., al., (2013); Owojori & Asaolu, (2009); DiGabriele, (2009).

Conceptual Review

The conceptual review shows the relationship between the predictor (forensic accounting skill) and the criterion viable (fraud prevention and detection).

Concept of Forensic Accounting Skills

Forensic accounting is a new area in accounting that is growing at a fast rate. "Forensic" means "suitable for use in a court of law". Forensic Accounting is an investigative method of accounting used in determining if people and organizations have indulged in unlawful financial actions. Joshi (2003) stated that forensic accounting is the use of expert knowledge and special expertise in stumbling upon the facts relating to financial transactions. Zysman (2004) defines forensic accounting as the incorporation of accounting, auditing and investigative expertise. According to Coenen (2005), it is the use of accounting notions and methods. It offers accounting investigations which are appropriate in the court and form the base of dialogue, argument and eventually ruling of disputes (Zysman, 2004). The implication is that forensic accounting is a specialty area which provides information used as proof in lawful matters. Thus, a forensic accountant examines and files financial frauds and white-collar crimes involving embezzling of cash and assets, investigates fraud allegations, estimates losses and damages and analyzes difficult economic transactions.

Fyneface and Oseiweh (2017) affirmed that forensic accounting is essential investigative device for the detection of fraud. Mukoro, Yamusa and Faboyede (2013) opined that forensic accounting helps in introducing effective internal control and fraud prevention in an organization. He also described forensic accounting as the mixture of auditing and investigation skills. It is therefore, the process of summarizing, interpreting and presenting complicated financial issues, clearly, and factually in a court of law as an expert view and witness. Al Samara, AL Afeef and Al Ali (2017) define forensic accounting as the use of criminal method and incorporation of investigative accounting activities and law processes to investigate and detect financial crimes and other economic malpractices. Zysma (2004) views forensic accounting as the combination of auditing, accounting, and investigative skills. Forensic accounting is appropriate for legal matter, offering the highest rate of assurance (Blessing, 2015). Abdullahi and Mansor (2015) also described forensic accounting as the application of accounting and investigative skills to a level acceptable by the competent court to handle issues in contention in the context of both criminal and civil litigation. Fraud can be a theme to forensic accounting because fraud can include the illegal

property acquisition, concealment or misrepresentation. Forensic accounting knowledge can assist the accountant in preparing valid evidence from the previous records and financial statement against the prosecutors in the court of law (Nekede & Oko, 2013). Forensic accounting has to a great extent become a field of interest to accountants and auditors. A study carried out by Imoniana, Antunes and Formigoni (2018) revealed that 42 % of organizations have opined the call for of forensic accountants due to the rapid increase in fraudulent activities and related economic crimes. According to Popoola, Che-Ahmad and Samsudin (2014), forensic accountants are trained to dig beyond the figures and deal with the realities of circumstances. He also noted that forensic accounting include: investigating, examining financial evidence, developing computerized applications to support in the analysis and presentation of financial evidence and communicating their finding in form of reports, displays and collect documents, and help in legal proceedings, including attesting in court, as expert witness and setting up visual aids to in supporting trial evidence.

Dimensions of Forensic Accounting Skills

Scholars have identified forensic accounting skills to include detection skill, prevention skill, deterrence skill, forensic audit skill, investigation skill, interviewing skill, arbitration skill, mediation skill, litigation skill, skill of honesty, integrity, and communication skill, analytical skill among others (Enofe, Okpako & Atube, 2013; Owojori & Asaolu, 2009; DiGabriele, 2009). This opted to use only three of the mentioned forensic accounting skills. This include; investigative and litigation

Investigative Skills

An investigative skill is the ability to own highly inquisitive approach and willing to investigate opinions and/or facts that may suggest fraud (Davis et., al., 2010; Bhasin, 2013). In other words, investigative skill is the ability to examine or analyse fact or information which is also essential for money laundering identification in examining all available sources for the purposes of the in-money laundering identification (Bhasin, 2013).

In investigative skill, the forensic accountant is involved in searching for evidence and proof that supports an objective and also communicate the search result. Investigative accounting is connected to the investigation of criminal matters and provides proposals regarding likely causes of action, assist with assets security and recovery, organizing other experts (private investigations: Forensic document examiners; Consulting accountants etc.) Zysman (2004). A usual assignment on investigative accounting could be one that involves insurance fraud, employee's fraud, kickbacks, securities fraud and advance fee fraud etc. (Winston, 2001). Ugwu et al. (2021) sees Forensic Accounting and Fraud Detection and Investigation whenever there is irregularity, errors or misstatement. It stirs curiosity as to the correctness of the financial report. In such a situation, the auditor investigates in order to ascertain whether there is fraud or error. It involves systematic inquiry comprising procedures resulting in successful planning and execution of proper line of inquiry to obtain evidence vital to obtain factual basis of the matter concerned. In successful carrying out of the investigation in financial crime, the investigator should realize that they are filled with complexity and they are by nature information intensive.

Ugwu (2021) said that, it is worthy to note that the accounting professional plays two important roles in any forensic investigation service; which is, as lead financial investigator and potential expert witness in any subsequent criminal or civil trial. As lead investigator, the forensic accountant must understand the internal control and know how to trace the flow of funds through in and out of the organization. They are in position to provide an independent, objective evaluation of the corporate organization, not only in the issues in the accounting system that permit the fraud to occur but also address the reliability of the people at the heart of the process. As expert witness, the professional knows the rules of evidence, what documents to requested, who they should interview and in civil cases.

Litigation Skills

The procedure for handling disputes in the court is known as litigation. It is a contested act, in which the judge or any other officer gives the ultimate verdict for the parties except they resolve before trial. Forensic accounting offers accounting analysis which is appropriate in the court and also forms the base of dialogue, argument and eventually ruling of disputes. In lawful disputes, the knowledge, expertise and know-how of good forensic accountants are enormously valuable as consultants to litigation counsellor judges. Litigation frequently has to do with difficult accounting, taxation and monetary issues which requires specific knowledge and proficiency of well-trained accountants, and finance and tax experts (Okoye & Gbegi, 2013). Similarly, Dada and Fatai (2020) submitted that litigation is the use of court processes to resolve a dispute, in agreement with the rules in place in that jurisdiction. Litigation is concerned with investigative service and valuation done to support the court to determine justice. It has to do with issues that are related with economic damages quantification. A usual litigation support assignment involves calculating the economic loss resulting from breach of contract and also covers area such as valuations, tracing assets, revenue recovery, accounting principles and financial analysis.

Litigation support service includes assisting in obtaining necessary documentation to disprove back claims, relevant documentation review for the formation of preliminary assessment of the case and spot areas of losses, assist in recovery examination which includes formulation questions in respect of financial evidence, attending the discovery examination for testimony analysis and helps with comprehending financial matters. Financial statement misrepresentation; fraud prevention; detection and response; business valuation; economic damages calculation; bankruptcy, insolvency and re-organization; family law and computer forensic analysis are all contributors to litigation support. Forensic accounting and Litigation Support Services approach provides evidence and testifying as an expert witness in the court for effective prosecution and judgement, as well as, the determination of appropriate compensation to victims of fraudulent acts. It involves interpretation, organizing and presentation of facts for a systematic and effective adjudication in the court (Nekede & Oko, 2013).

Concept of Fraud Prevention and Detection

It is important to review the concept of fraud before reviewing the concept of fraud prevention. Fraud is an intentional pretense aimed at causing persons/organizations to relinquish properties or several legitimate rights. It is the act of depriving a person dishonestly of something which such an Individual would or might be entitled to, but for the perpetration of fraud (Onuora, Akpoveta & Agbomah 2018). Fraud is "a deliberate behaviour by one individual to misguide other people to gain authority of their money or even other aspects for one's benefit." (Tom, 2019: Mbugua, 2020).

Eze and Okoye (2019) said that, "fraud prevention entails enthroning measures that would stop fraud from happening in the first place. Fraud detection arises when it becomes difficult to prevent fraud from occurring." Fraud Prevention entails formation of a culture of honesty, sincerity and assistance to ensure elimination or drastic reduction in the level of fraud occurrence. Enofe et., al., (2015) noted that one major way to successful fraud prevention is to focus on organization's traditions and adopt strategies to make it fraud free or low fraud environment. This can be accomplished through identifying the root causes, blocking the loopholes identifying the lacuna being exploited by the perpetrators and above all workers' welfare must be taken care of properly. Forensic accountant needs specialist and professional skills to be effective in the performance of his duties. Olajide (2014) affirmed that for a forensic accountant to effectively prevent fraud, he should possess knowledge, skills and competencies in the following areas: accounting, auditing and investigation skills, criminology particularly leaning to the nature, scope, dynamics of fraud and financial crimes; the legal, regulatory, professional environment and technical issues. Forensic and litigation consultative services, including research and analysis validation of losses, liabilities and damage investigation as well as conflict resolution.

Gottschalk (2010) stated that fraud is not a possibility but a probability. He also explained that fraud can be better prevented if decisions are made by a group and not an individual. However, this is not the case if the group has the same interest in mind. Then fraud may not be prevented. Conversely, the group is influenced by the dominant decision maker who ends up deciding everything. Fraud assumes so many different degrees and forms that courts are compelled to context themselves with only few general rules for its discovery and defeat. Eze and Okoye (2020) said that, forensic accounting is considered as one of the factors in fraud prevention. Forensic accountants effectively modify the extent and nature of audit test when the risk of management fraud is high, forensic accountants propose unique procedures that are not proposed by auditors when the risk of management fraud is high, forensic accountants can make to the effectiveness of an audit plan when the risk of management fraud is high, involving forensic accountants in the risk of management fraud assessment process leads to better results than simply consulting them (Eze & Okoye, 2020).

Fraud Detection

Fraud detective controls are intended to offer notifications or proof that fraud is being placed or has already taken place. One of the most effective ways to prevent fraudulent behavior and fraudulent activities is through effective internal controls. The effectiveness of any fraud risk management program is increased by the concurrent employment of preventative and investigative internal controls (Josiah et al., 2012). Detective internal controls are not meant to stop fraud, despite the fact that they may show that fraud is occurring. Methods for detecting fraud must be adaptable, flexible, and ever-evolving to keep up with changes in the risk environment. While investigative controls may not be as obvious (that is, they function in the background) as preventive measures, which are obvious and easily recognized (John & Rudesill, 2010), businesses frequently rely on staff to report suspected activities through a whistleblower hotline. Utilizing employee input takes use of the fact that many employees desire to discuss what they are aware of regarding organizational challenges (IIA 2009). According to IIA (2009), providing employees, suppliers, and other stakeholders with a variety of options for expressing their concerns about illegal or unethical behavior is an effective way for a business to learn about current fraud. This data can be gathered in the following ways: 1. Code of conduct confirmation: Employees may be asked to report any known violations after signing a yearly code of conduct defining their roles in the identification and prevention of fraud. 2. Whistleblower hotline: This can be an anonymous hotline for reporting information over the phone or a web-based system. 3. Conducting exit interviews with dismissed workers or those who have quit can aid in spotting fraud schemes. They may also provide information on conditions that encourage fraud and assist in determining whether there are problems with management's integrity. 4. Proactive employee survey: Regular employee surveys can be used to find out whether employees are aware of fraud and other unethical activities taking place within the company. Employees' anonymous responses to a proactive survey could help firms detect fraud earlier than if they waited for employees to offer the information. 5. Surprise audits by internal auditors, external auditors, or management in high-fraud risk areas are another way for fraud detection.

Forensic Accounting Skills and Fraud Prevention

Previous studies have revealed a significant relationship between forensic accounting skills and fraud prevention. Adebisi, Okike and Yoko (2016) investigated how forensic accounting has aided the detection and prevention of fraud in Nigeria. The findings of the study suggest that forensic accounting has a significant role to play in fraud detection and prevention in Nigeria. Similarly, Okoye, et al. (2019), in his study evaluated the effect of Forensic Accounting on fraud management. They found out that forensic accounting significantly influences fraud detection and prevention. Again, Oseni, (2017) studied the effects of forensic accounting services on fraud and financial crime detection and prevention in Nigeria. The study revealed that Forensic accounting

services provide business organizations with the necessary tools to detect and prevent frauds and financial crimes. Also, Eze and Okoye (2019) investigated the effects of forensic accounting and fraud prevention in the Nigerian public sector (Imo state as a case study). The result showed a significant relationship between forensic accounting and fraud detection and prevention in the public sector. Furthermore, Okoye and Ndah (2019) investigated the relationship between forensic accounting practices and the prevention of fraud in manufacturing companies in Nigeria. The findings showed that there is a positive and significant relationship between fraud investigation practices and the prevention of fraud in manufacturing companies.

Review of Empirical Studies

Investigative Skill and Fraud Prevention and Detection

Okoye and Gbegi (2013) carried out a study to examine forensic accounting as a tool for fraud detection and prevention in the public sector organizations with particular reference to Kogi State. The study employed simple mean and standard deviation to investigate forensic accountants to planning management fraud risk detection procedures. The study established that forensic accountants effectively modify the extent and nature of audit test when the risk of management fraud is high; and that forensic accountant should be involved in management fraud risk assessment process rather than consulting them. The subject of forensic accounting was reviewed broadly, there was no specific mention of any aspect of forensic accounting being addressed; but very critical is their recommendation of incorporating forensic accountants in the management of the public sector rather than mere consultancy. The study did not give attention to any specific component of forensic accounting.

Edheku and Akpoveta (2020) explored the impact of forensic accounting on fraud detection in public and private sectors in Abuja metropolis in Nigeria, in carrying out the study, the researchers raised one question and one null hypothesis was tested. The work adopted descriptive survey design. 43 accounting officers were selected as a sample from selected four Federal Government ministries and five private multi-national organizations operating in Abuja, Nigeria. A confirmed questionnaire containing 10 items with an overall reliability of 0.73 established by Cronbach alpha were used for data collection. Mean and standard were also used to answer the research question while it used t-test in testing the hypothesis at 0.05 level of significance. Findings of the research shows that accounting officers in the private and public sectors in the Abuja metropolis strongly agreed that forensic accounting has an impact on fraud detection. Its further disclosed that accountants from the public sectors and private sectors do not vary significantly in their mean ratings on the impact of forensic accounting on fraud detection in the Abuja metropolis. The research concludes that genuine compliance of forensic accounting principles by internal and external auditors will not only reduce frauds but also improves the financial reporting quality of accountants in the public and private sectors of the corporate world. It recommended that government should establish an independent forensic accounting agency with legal provisions that will enable to detect, monitor and report fraudulent activities in the commercial environment in Nigeria.

Litigation skill and Fraud Prevention and Detection

Uniamikogbo, et., al., (2019) studied "forensic audit and fraud detection and prevention in Nigerian banking sectors". The population of the study consists of 16 DMBs listed on the Nigerian Stock Exchange. The study adopted the ex-post facto research method, thus secondary data was used. The data collected were analyzed using the statistical package for social science. The study reveals that DMBs have to increase how they apply forensic auditing in fighting fraud.

Adesina, et., al., (2020) studied how Forensic Audit Influence Fraud Control: Evidence in Nigeria's Deposit Money Banks (DMBs). The population consists of 22 DMBs in Nigeria. A sample of seventeen (17) banks was selected for the study. The survey research design was employed while

the statistical tool used for the analysis of data was Analysis of Variance (ANOVA). The result showed that forensic audit is a very important requirement for effectual and well-organized control of financial frauds in the Nigerian DMBs.

Zakaria et al (2016) examined types of internal control weaknesses and their impact on fraud in oil and gas companies. They used a case study approach and collected data using document analysis and interviews. Data analysis was conducted using qualitative software. The study found that there was a need to strengthen internal controls to reduce opportunities for fraud committed in a company. The study creates a contextual gap in that it was conducted on an oil and gas organization in Malaysia.

Okonkwo et al (2016) examined the extent the internal control techniques have checked the practice of bank fraud. They used the survey method and targeted mainly bank staff and customers with structured questionnaires. A sample size of 226 was used, and descriptive statistics expected frequency response and Likert scale ranking were used to analyze the data. Each hypothesis was tested using the Chi-Square statistic at 5% level of significance. The study found that internal control techniques had not been effective in preventing bank fraud and there was a need for banks to create strong internal control systems to stand against the wiles of fraud. The study creates contextual gap as it was conducted on banks in Nigeria.

Mukoro, et., al., (2014) examined the effectiveness of forensic accountants in strengthening internal control of business organizations in Nigeria. The study employed survey design and purposive sampling was used to select five companies. Data were collected using questionnaires and all the hypotheses were tested using Regression Analysis. The results of the empirical findings show that internal control and its components play a significant role in controlling fraud in business organizations. It is recommended that internal control should be undertaken with effective continuous monitoring of the controls and companies should be stricter with compliance to control procedures.

Adebisi, et., al., (2016) investigated how forensic accounting has aided the detection and prevention of fraud in Nigeria using the survey research method. Primary data collected was with the aid of questionnaire administered to a sample of 92 professional accountants in the Nigerian public sector analyzed using chi-square. The findings of the study suggest that forensic accounting have a significant role to play in fraud detection and prevention in Nigeria. It was therefore recommended that there should be more forensic accountants' involvement in fraud detection in order to reduce the rate of financial crime in Nigeria.

Theoretical Review

This study is anchored on White Collar Crime Theory and supported by Fraud Triangle Theory. The white-collar crime theory was invented by Sutherland (1949) as cited in Gbegi and Okoye (2013). The term white-collar crime was dated back to 1939. Sutherland (1949) was the first to use the term. The term attributes different characteristics and aims of classic street criminals. Sutherland initially presented his theory in a speech to the American Sociological Society in effort to study two field, crime and high society which had no prior empirical relationship. He described his thought as "crime done by a one's respectability and high social position in his occupation (Sutherland 1949, cited in Gbegi & Okoye, 2013). Sutherland asserted that in his time, not more than 3% percent of the persons imprison in a year come from the upper class." His aim was to ascertain the correlation between social status, money, and possibility of going to jail as a result of white-collar crime, in relation to more visible, usual crimes, although, the percentage is a little bit higher today.

Most of Sutherland's effort was to separate and identify the difference in blue collar street crimes, like theft, arson, attack, robbery, vandalism and rape which are frequently blamed on structural, psychological and associational factors. Meanwhile, white-collar criminals are opportunists that take advantage of their conditions in accumulating financial gain. These are well educated, intellectual, wealthy, individuals who are competent enough to get a job that allows them the unsupervised access to huge sum of money.

Relevance of the Theory

This theory is therefore relevant to this study as the employees and office holders in public sector happen to be opportunists that take advantage of their position in accumulating financial gain. However the federal Bureau of Investigation has taken a narrow approach where it define white-collar crime as those prohibited acts which are related to violation of trust, concealment, deceit, etc which are not reliant upon the use of violence or physical force. Olajide (2014) pointed out that the single way a crime differs from another is in the characteristics and backgrounds of the offenders. A good number of white-collar perpetrators are differentiated by lives of opportunity, with origins in status variation. It is realized that a high number of white-collar crimes is not easily detected or even if detected, it is not being reported. Therefore due to the high status of the offenders of these crimes, a vastly experienced and skilled examiner or investigator such as the Professional Forensic Accountant is required to avert the incident of such elevated fraud.

METHODOLOGY

The study adopted the correlational research design as the method of investigation. The population of the study comprised of four (4) revenue generating Ministries, Departments and Agencies in Bayelsa State (Radio Bayelsa, Ministry for Trade, Industry and Investment, Bayelsa State Board of Internal Revenue and Bayelsa State Environmental Sanitation Authority). The sample represents the subset of the population that was used to gather data and draw inferences about the entire population. This study adopted a census sampling technique and studied the entire population since the size of the population is relatively small. The purposive sampling technique was used to reach the respondents. Given the focus on a specific subset of employees with relevant expertise and experience in financial management, a purposive sampling technique was deemed appropriate to ensure that the sample adequately represented this population. The use of purposive sampling technique to arrive at a sample size of 100 respondents was driven by the need to ensure representation of the target population, capitalize on homogeneity of the sample, manage resource constraints, and align with the objectives of the study focused on forensic accounting skills and fraud prevention in Bayelsa State MDAs. A total of 100 staff (senior and lower managers) in the frame 25 per MDAs was used for the study. The 25 senior and lower managers were selected on the basis of their knowledge on forensic accounting. The primary data source was used in the study; the primary data was collected through the administration of questionnaire. The questionnaire was structured. The structured questionnaire was tagged EFASQ and FPQ; it was divided in Sections (A and B). Section "A" elicited information on the demographic variables of the respondents such as their sex, age, marital status, length in service, managerial category and educational qualification, while section "B" gathered information on the predictor and criterion variables of the study. The questionnaire was structured using the five (5) points Likert rating scale which range from Strongly Agree, Agree, Neutral, Disagree and Strongly Disagree. The response scales will be assigned with numerical values such as Strongly Agree (5), Agree (4), Neutral (3), Disagree (2), and Strongly Disagree (1). The reliability of the research instrument was tested using the Cronbach Alpha method. The value of Cronbach's Alpha, measured by SPSS software, is $0.88 > 0.70$ which indicates the reliability of the test and describes the validity of the responses. The data collected in this study was analyzed using descriptive statistics such as percentage and frequency tables, mean, and influential statistics such as the regression analysis.

The regression model (Bivariate) was used to test the strength of relationship between the dimensions of forensic accounting skills and fraud prevention and detection.

Model Specification

The regression model

$$Y = \beta_0 + c' (\beta_1 X_i + \beta_2 X_{ii} + \beta_3 X_{iii}) + bX_4 + \epsilon_i \dots\dots\dots\text{equation (1)}$$

Where, Y = fraud prevention and detection (criterion variable),

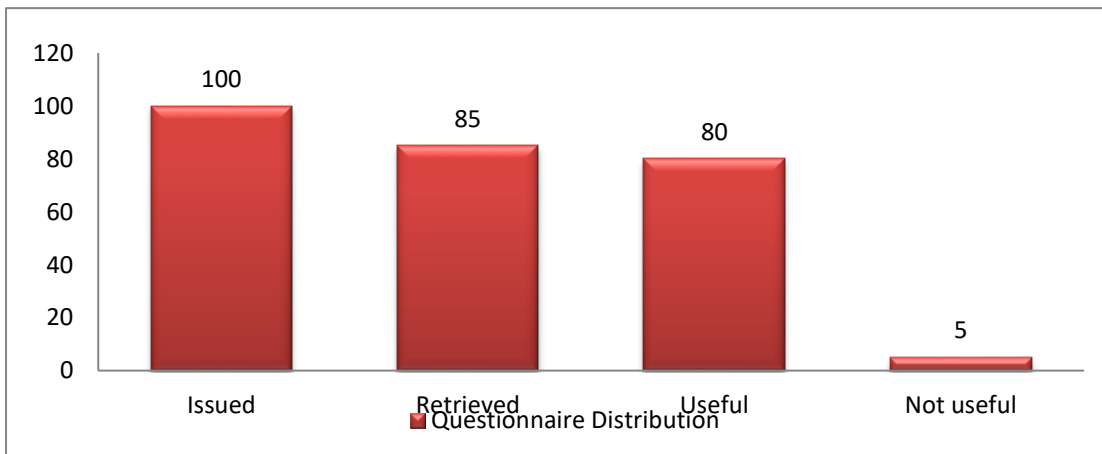
- β_0 = constant
- ϵ_i = error term,
- X_i = Investigative skill,
- X_{ii} = Litigation skill
- X_{iii} = Arbitration skill
- X_{iv} = Interview skill
- c' = beta estimate of the predictor variable (FAS)

Data Presentation, Analysis, Discussion and Results

Presentation of Data (Descriptive Statistics)

Table 1 Questionnaire Distribution and Retrieval

Questionnaire Distribution	Questionnaire Retrieval	Useful Questionnaire	Not Useful
100	85	80	5



Source: Survey Data, 2024.

The table and figure above shows the questionnaire distribution and retrieval. The researcher issued one hundred (100) copies of questionnaire and from consistent visit, retrieved 85 copies, 80 copies were useful and 5 copies were not useful. This represent 80% response rate and it was considered significant for the study.

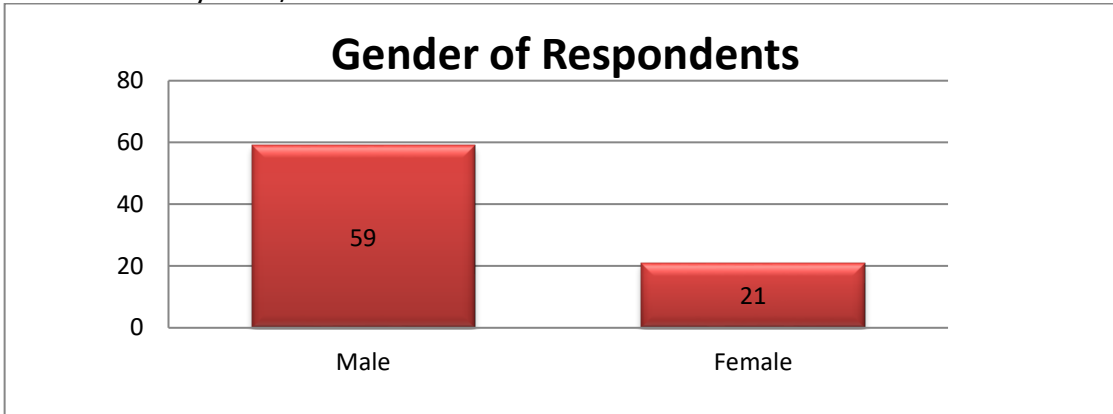
Demographic Characteristics of Respondents

This section presents the demography of the respondents and the selected demography considered in the process of this research are; gender, age bracket and marital status of respondents.

Table 2: Gender of Respondents

Sex	Frequency	Percentage
Male	59	73%
Female	21	27%
Total	80	100%

Source: Survey Data, 2024.



Source: Survey Data, 2024.

The above chart shows the gender of respondents as a means of ensuring that both male & female are represented in the study 59 (73%) of the respondents are male and 21 (27%) are female. This shows that majority of the respondents are male.

Analysis and Result

Bivariate Analyses

Testing of hypotheses using Linear Regression Model

Hypothesis 1

H₀₁: Investigative skill does not have significant effect on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs).

Table 3: Model Summary of Investigative skill and fraud prevention and detection
Part A: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.908 ^a	.825	.767	.09286

a. Predictors: (Constant), Investigative Skill

Source: SPSS-generated Output, 2024.

Table 4.8 presents the model summary between investigative skill and fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs). This table provides the R value and R² values; the R value indicates a very strong degree of correlation (.91) and the R² value of .82 indicates a variation of 82%. This shows that the model is effective enough to determine the relationship. In this case, the value of .825 is good. The Adjusted R-square shows the generalization of the results. In this case, the value is .767, which is not far off from .825, so the model is good for making generalization.

Part B: ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.122	1	.122	14.163	.033 ^b
	Residual	.026	3	.009		
	Total	.148	4			

a. Dependent Variable: Fraud Prevention and Detection

b. Predictors: (Constant), Investigative Skill

The table above shows the analysis of variance. From the above table, the F-statistics is 14.163 and the significance level is 0.033. The decision criterion statement states that, if the P value is less than 0.05 the null hypothesis is rejected if otherwise the null hypothesis is accepted. Hence the P value (Sig) of .033 is less than 0.05 therefore the null hypothesis is rejected. This implies that there is significant relationship between investigative skill and fraud prevention and detection.

Part C: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.559	1.085		-.515	.642
	Investigative Skill	1.152	.306	.908	3.763	.033

a. Dependent Variable: Fraud Prevention and Detection

Source: SPSS-generated Output, 2024.

From the table above, there is significant relationship between investigative skills and fraud prevention and detection because of the Sig. value which is 0.033, less than the acceptable value of 0.05. Therefore, the analysis suggests that investigative skills have a significant relationship with fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs).

Hypothesis 2

Ho₂: Litigation skill does not have significant effect on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs).

Table 4: Model Summary of Litigation skill and fraud prevention and detection

Part A: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.901 ^a	.812	.749	.09636

a. Predictors: (Constant), Litigation Skill

Source: SPSS-generated Output, 2024.

Table 4.9 presents the model summary between litigation skill and fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs). This table provides the R value and R² values; the R value indicates a very strong degree of correlation (.90) and the R² value of .81 indicates a variation of 81%. This shows that the model is effective enough to determine the relationship. In this case, the value of .812 is good. The Adjusted R-square shows the generalization of the results. In this case, the value is .749, which is not far off from .812, so the model is a good fit.

Part B: ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.120	1	.120	12.938	.037 ^b
	Residual	.028	3	.009		
	Total	.148	4			

a. Dependent Variable: Fraud Prevention and Detection

b. Predictors: (Constant), Litigation Skill

The table above shows the analysis of variance. From the above table, the F-statistics is 12.938 and the significance level is 0.037. The decision criterion statement states that, if the P value is less than 0.05 the null hypothesis is rejected if otherwise the null hypothesis is accepted. Hence the P value (Sig) of .037 is less than 0.05 therefore the null hypothesis is rejected. This implies that there is significant relationship between litigation skill and fraud prevention and detection.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.062	.685		1.551	.219
	Litigation Skill	.690	.192	.901	3.597	.037

a. Dependent Variable: Fraud Prevention and Detection

The coefficient model reveals the t-calculated value of litigation skill as 3.597 and a Sig. value of .037. This implies that there is significant relationship between litigation skills and fraud prevention and detection because of the Sig. value which is 0.037, less than the acceptable value of 0.05. Therefore, the analysis suggests that litigation skills have a significant relationship with fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs).

Summary and Discussion of Findings

Summary

- i. Investigative skill showed a very strong (.908) and significant effect on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs).
- ii. Litigation skill showed a very strong (.901) and significant effect on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs).

Discussion of Findings

From the empirical analysis, it was discovered that investigative skill showed very strong and significant effect on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs). This finding is in line with the finding of Onodi, et., al., (2015) who found that there is a significant relationship between the forensic investigative methods and corporate fraud deterrence. Also, Safiyanu et., al., (2019) in their study examined Forensic Accounting Investigation in Detecting Financial Fraud. The finding showed that forensic accounting investigation has a significant effect in detecting financial fraud. It also indicates that forensic accounting investigation is a stage forward on the detection of financial fraud and other fraudulent activities in Nigeria.

Again, litigation skill showed a very strong and significant effect on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs). This finding is in line with the

finding of Uniamikogbo, et., al., (2019) who studied forensic audit and fraud detection and prevention in Nigerian banking sectors". The population of the study consists of 16 DMBs listed on the Nigerian Stock Exchange. The study adopted the ex-post facto research method, thus secondary data was used. The data collected were analyzed using the statistical package for social science. The study reveals that DMBs have to increase how they apply forensic auditing in fighting fraud. Also, Adesina, et., al., (2020) studied how Forensic Audit Influence Fraud Control: Evidence in Nigeria's Deposit Money Banks (DMBs). The result showed that forensic audit is a very important requirement for effectual and well-organized control of financial frauds in the Nigerian DMBs.

CONCLUSIONS

The study examined the effects of forensic accounting skills on fraud prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs). From the results of the data analysis; forensic accounting skills via its dimensions of investigative, litigation, interview and arbitration skills showed a significant relationship with fraud prevention and detection. The study concludes that forensic accounting skills (investigative skills, litigation skills, interview skills and arbitration skills) are significant in preventing and detecting fraud. Conclusively, it can therefore be said that:

- i. Conducting investigation as a component of forensic accounting is effective in detecting fraud and fraudulent activities
- ii. Litigation as Forensic accounting component of Analyzing financial transactions is significant in fraud detection.

RECOMMENDATIONS

In view of the findings and conclusion, the study recommends that:

- i. MDAs should cultivate a curious and investigative mindset. Approach every task with skepticism and a willingness to dig deep to uncover hidden information.
- ii. Again, in regards to litigation, MDAs should familiarize with relevant laws, regulations, and industry standards. This knowledge will help them understand what constitutes financial misconduct and how to present evidence in a legal context.

Implementation Strategy

The Institute of Chartered Accounting of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN) should encourage formalization and specialization in the field of forensic accounting in their curricula and the academia should emphasize skills development in the field of forensic accounting through teaching and research. They should offer relevant courses, either online or in-person, to enhance forensic accounting knowledge. E-fraud detection, data analysis, and legal aspects should be considered in the area of forensic accounting at BSC, MSc, and PhD levels.

Suggestions for Further Research

The study examined the effects of Forensic Accounting Skills on Fraud Prevention and detection in Bayelsa State Ministries, Departments and Agencies (MDAs). This government ministry base studies: The following are the researcher's suggestion for further studies:

- i. The research was domiciled in Bayelsa State future research on similar topic could consider other geographical area by adopting a 'cross-country' or 'cross-cultural approach', which will broaden generalizability.
- ii. The researcher considered Ministries, Departments and Agencies (MDAs), further study on this topic should consider other sectors such as insurance, manufacturing, oil and gas, consumables, etc.

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