



Forensic accounting litigation support and detection of public sector corruption in Nigeria

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Abstract

Purpose: The rise in financial fraud cases in Nigeria's public sector, attributed to the ineffectiveness of statutory audits in detecting and preventing such activities, has led to an increased demand for forensic accountants. This study investigates the effect of forensic accounting in the detection of public sector corruption in Nigeria with focus on three antigrant agencies.

Methodology: The study adopted descriptive survey research design and collected data using structured questionnaire. Using Taro Yamane's formula and a purposive sampling technique, four hundred and five (405) respondents of relevant staff of the antigrant agencies were selected for the study. The method of data analysis used was descriptive statistics and multiple linear regressions based on 386 questionnaire returned by the respondents.

Results and conclusion: Findings of the study revealed that forensic accounting litigation support had positive significantly relationship with public sector corruption in Nigeria, indicating that the adoption of forensic accounting techniques is useful for detecting public sector corruption and, funds lost through bribery, embezzlement, accounting frauds and financial malpractices can be recovered through the services of forensic accountants.

Implication of findings: The study's findings suggest ways to enhance integrity, accountability, and financial governance in Nigeria, providing actionable insights for improved public sector practices and policies. The study recommends that special courts should be established to speed up litigation process so that cases that are corruption related in the Nigeria public sector do not linger for too long as it is the case in conventional courts.

Keywords: Antigrant agencies, Embezzlement, Forensic accounting, Forensic accounting litigation support, Public sector corruption.

1. Introduction

The optimization of public funds is a critical aspect of any nation's economic development and financial stability (Ahmad et al., 2024). Globally, there has been rising concerns on the prevalence of financial crimes (Tagang et al., 2024). One of the most important aspects of Africa's ongoing development challenge has been corruption. The majority of African states have high rates of corruption, according to available information from Transparency International and other pertinent sources. According to these records, nations like Angola, Nigeria, Cameroon, and Zaire are considered to be corrupt. Regarding Nigeria, it is clear that corruption has permeated every aspect of the nation and public governance. In actuality, corruption in Nigeria's political system has grown to be extremely widespread and uncontrollable. Kleptocracy, authoritarianism, patronage syndrome, clientelism, malfeasance, perfidy, nepotism, and open looting of the country's wealth by the political establishment and their allies are some of the ways it has shown up (Atelhe and Egwu, 2014). Misappropriation and financial embezzlement have detrimental consequences. Corruption-related asset loss also reduces capital and ongoing expenditure revenue, which in turn reduces economic activity and the provision of public socioeconomic infrastructure (Edheku & Akpoveta, 2020).

The field of forensic accounting is receiving more and more attention due to the ongoing incidence of corruption and other associated financial crimes in Nigeria's public sector. The application of accounting, auditing, financial, and investigative abilities to unresolved matters carried out within the framework of the rules of evidence is known as forensic accounting (Ozkul & Pamukc, 2012). According to Akintoye

(2008), forensic accounting is accounting that is appropriate for legal scrutiny, provides the highest degree of confidence, and has the newly widely acknowledged meaning of having been reached in a scientific manner and offering the necessary conclusions in resolving disputes. Forensic accounting litigation support involves the application of accounting principles and investigative skills to legal matters, often in the context of disputes, fraud investigations, and regulatory compliance. Litigation support services offer all types of assistance in cases involving ongoing or current litigation; they mostly address problems pertaining to the quantification of economic damage. Criminal investigations are related to investigative services, while in alternative dispute resolution, forensic accountants offer expert help unrelated to the litigation process (Economic and financial crime commission, 2017).

Nigeria's governance and economic stability are seriously threatened by corruption in the public sector. The continuance of corrupt activities undermines public trust and impedes developmental efforts despite a number of anti-corruption regulations and measures. In recent years, there has been growing recognition of the importance of forensic accounting as a specialized field that combines accounting, auditing, and investigative skills to identify financial irregularities and fraud. However, it is yet unclear how specifically forensic accounting litigation support might improve the identification and prosecution of corruption in Nigeria's public sector. This study aims to solve the crucial issue of comprehending how forensic accounting litigation support affects the identification of corruption in Nigeria's public sector. By filling the existing knowledge gap, the study intends to provide insightful information that can improve the efficacy of initiatives to combat corruption and promote more accountability in public institutions.

The specific objective of this study is to examine the relationship between forensic accounting litigation support and detection of public sector corruption in Nigeria. This study attempted to answer the following formulated research question: Does significant relationship exist between forensic accounting litigation support and detection of public sector corruption in Nigeria? It also attempted to test the following null hypotheses:

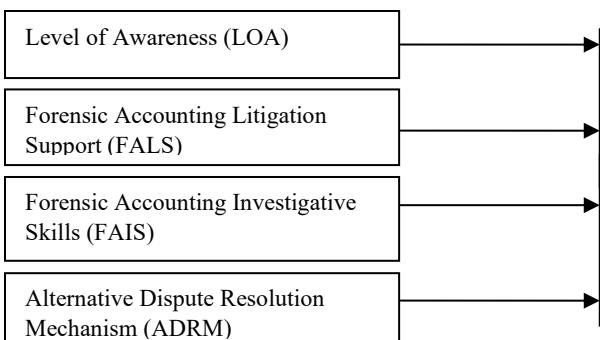
H1: There is no significant relationship between forensic accounting litigation support and detection of public sector corruption in Nigeria.

2. Literature review

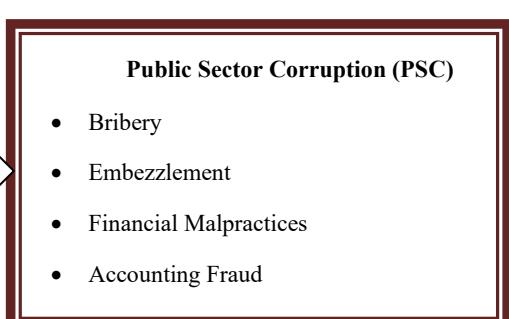
Conceptual framework

The conceptual framework for the study is diagrammatically represented below.

Independent Variables



Dependent Variable



Source: Compiled by the Author, 2024.

Figure 1. Conceptual framework.

The conceptual framework consists of both the independent variables (forensic accounting components) and dependent variables (Public Sector Corruption). Several authors have reported on the capability of forensic accounting in the detection and prevention of public sector corruption (Fasua & Osagie, 2016; Nwaiwu & Aaron, 2018; Ojukwu et al., 2020). Also, effective application of forensic accounting techniques by anti-graft agencies can enhance their investigative capacity (Harwood, 2016; Ashwin et al., 2018; Nadeem et al., 2018; PwC, 2020). Since forensic accounting application can independently detect and prevent public sector corruption, this study seeks to explore the possibility of applying forensic accounting components (Level of awareness, forensic accounting litigation support, forensics accounting investigative skills, and alternative dispute resolution mechanism) in aiding the investigation and prosecution of public sector corruption in Nigeria. Forensic accounting litigation support in particular is the independent variable of interest in this present study.

Theoretical framework

In order to explain a principal-agent relationship between owners (such as stockholders) and executives, Jensen and Meckling first proposed agency theory, which is based on economic theory, in 1976. In this relationship, top executives act as agents whose personal interests do not naturally align with those of shareholders (Albrecht et al., 2008; Van Slyke, 2007). According to Albrecht et al. (2004), directors are chosen to supervise, and CEOs and other professional managers are hired to operate public firms as their shareholders are typically not involved in day-to-day operations. Under the same curtain, the voters (the general public) and leaders are the true owners of a nation; they choose representatives and leaders to serve in trusted positions and manage the economy for the benefit of all "shareholders."

In a principal-agent relationship, the principal transfers trust and responsibility to the agent, but it is assumed that the agent is opportunistic and will pursue objectives that clash with the principal's, such as executive fraud (Albrecht et al., 2004; Okoye & Ndah, 2019). The electorate (principals) and leaders/representatives (agents) have a distrusted relationship in which the agents seek their own financial gain at the expense of the suffering endured by the principals (electorates). According to Budimir (2020), there is a broad perception that the public sector falls short of public expectations and that governments at all levels view the private sector's historic values as outdated. Although there was a great deal of criticism directed towards the agency theory, it has been helpful in explaining a range of organizational phenomena (Sorunke, 2018; Budimir, 2020; Olaniyan et al., 2021).

According to Olaniyan et al. (2021), structuring executive incentives—like stock options—so that they match executive behaviour with stockholder objectives is a common private sector approach to the agency problem. In the public sector, large gratuities and attractive pension incentives are offered upon completion of office, particularly in developing economies. The board of directors' ability to monitor and restrain the executives' "opportunistic behaviour" through the audit committee, for example, is another typical solution to the agency problem that is frequently seen in the private sector (Adedeji et al., 2018).

The importance of the agency theory in this study is aimed at improving accountability connecting the agent and principal by way of incorporating the forensic accounting techniques to combat corruption in the public sector. The link between principals—those who own and manage resources—and agents—those who act on their behalf—is examined by agency theory. Agency theory can be used to explain how people in positions of authority and power may misuse their positions for their own benefit in the context of forensic accounting and corruption in the public sector. In order to identify and stop fraud and corruption, forensic accountants frequently look into financial transactions and documents. Corruption in the public sector can take many different forms, including accounting fraud, financial malpractice, bribery, and embezzlement. According to agency theory, people in positions of authority might be more

inclined to behave in their own self-interest in certain circumstances than in the organization's or the public's best interests. A government official might, for instance, take bribes from a contractor in return for giving them a large government contract. The government official in this situation is the agent who is meant to operate in the public's (the principal's) best interest, but they are putting their own interests first. Investigators can gain a better understanding of the incentives and motives behind corrupt behaviour by utilizing agency theory in forensic accounting cases involving corruption in the public sector. In addition to developing measures to stop and identify fraudulent acts in the public sector, this can assist them in recognizing red flags, patterns, and signs of corruption.

Empirical review

Several studies have been carried out as it relates to forensic accounting litigation support. Fasua and Osagie (2016) investigated the use of forensic accounting in the prevention of public sector corruption in Nigeria. The objective of their study is to examine the relationship between litigation support, alternative dispute resolution and investigative services in prevention of public sector corruption in Nigeria. Specifically, the study seeks to verify litigation support, alternative dispute resolution and investigative services in the prevention of public sector corruption in Nigeria. The methodology utilized in the study was a survey designed with the aid of administration of questionnaire to collect data from selected states- Edo and Ondo States. A total of thirty-three (33) respondents were used. A regression analysis was used to determine the relationship between litigation support, alternative dispute resolution and investigative services in the prevention public sector corruption in Nigeria and analyze other hypotheses. It also used simple percentage for the research questions. The findings reveal that the litigation support is significant in public sector corruption prevention in Nigeria and insignificant with alternative dispute resolution and investigative services. The study of Fasua & Osagie (2016) utilizes selected staff with minimum of three years' experience from Edo and Ondo states, while this study used three antigrant agencies from Sokoto and Abuja with forensic accounting background whose responses are valid and can lead to successful investigation as it relates to detection of public sector corruption in Nigeria. Also, Abuja is the headquarters of all the antigrant agencies.

Dada and Jimoh (2020) investigated the connection between forensic accounting and financial crimes in the Nigerian public sector by evaluating the steps taken to guarantee a decrease in financial crimes in the sector, with a focus on analyzing the impact of litigation support services on the decline in financial crimes. Ministries Department and Agencies (MDAs) constitute the population of the study. The sample size of the study was 384 administered to the respondents. In order to analyze the empirical data gathered from questionnaires and oral interviews, the study used a survey research design and the linear regression approach. Additionally, the hypothesis was evaluated. The results showed that litigation support services, at 5% statistical significance, had a statistically significant but negative effect (decrease) on financial crimes in the Nigerian public sector. The study of Dada and Jimoh (2020) focused was on the staff of the finance department while this study examined the roles of antigrant agencies ICPC, EFCC, and PSFU, which possess the authority to arrest, investigate, and prosecute individuals accused of corruption in both the private and public sectors.

Fatoki (2021) studied the impact of forensic accounting on financial fraud management in the Nigerian public sector. The study's goals are to determine how well forensic accounting works to prevent fraud and how beneficial forensic litigation is at recovering money that has been lost to fraud. A well-structured questionnaire was used to gather primary data for the study from 250 respondents who worked for the EFFC, ICPC, Office of the Accountant General, Office of the Auditor General, and other national accounting organizations. Regression analysis and descriptive statistics were used to analyze the

information obtained from the questionnaire. The study's conclusions suggest that fraud management and forensic accounting techniques have a beneficial association. According to the study's findings, forensic accounting significantly affects fraud detection and prevention, and forensic litigation significantly increases the likelihood that money lost to fraud will be recovered. Fatoki (2021) utilized two antigrant agencies of ICPC and EFCC while this study enlarges the scope by incorporating the Police Special Fraud Unit (PSFU).

3. Methodology

Research design

In this study, the descriptive survey design was employed. The descriptive survey research design is justified as it enables the study to empirically explore the relationship existing between the dependent variables which is public sector corruption proxied by bribery, embezzlement, financial malpractices and accounting fraud and the independent variable which is forensic accounting component applications proxied by level of awareness, forensic accounting litigation support, forensic accounting investigative skills and alternative dispute resolution mechanism. The study examined the forensic accounting component applications by anti-graft agencies in the fight against public sector corruption detection in Nigeria, for the purpose of answering the research questions and achieving the research objectives.

The proxies of the dependent variables are considered to be one component indicating that there is only one dependent variable which is public sector corruption as indicated in the multiple regression model equation. The study further provides a structured approach in collecting, analyzing and interpreting the data from a sample of the population under survey because it may be practically impossible to collect data from the entire population. A structured 5-point Likert scale questionnaires were administered to collect primary data. Descriptive statistical analysis, normality and multicollinearity test, correlation coefficient of model test and regression analysis (model summary, ANOVA and correlation coefficient of model variables) were carried out on the collected data using Statistical Package for the Social Science (SPSS) Software version 28, 2024. The structure and design of a 5 - point Likert scale questionnaire was adopted because it can effectively capture the complexity of human attitudes and behaviour, making it a popular choice in both academic and practical research settings as it enhances simplicity and clarity, range of responses, ease of analysis, versatility, reduced response bias, cognitive load management and rich data collection.

Sampling technique and sample size

In this study, the non-probability sampling by means of purposive technique was adopted. Non-probability sampling technique was used in determining the population sample for the study. The utilization of the three antigrant agencies is justified because the entire fight against corruption in Nigeria through legal machinery are handled by these agencies as they possess the statutory powers to not only arrest but to investigate and prosecute those accused of corruption in both private and public sector.

Yamane's formula is used to determine the sample size in research studies because it provides a statistically sound and reliable method for calculating the number of study participants needed to obtain accurate and meaningful results (Creswell, 2014). By using this formula, researchers can ensure that their study has enough participants to adequately represent the population being studied and to minimize the likelihood of biased or inaccurate findings. The sample size was determined by adopting Yamane's formular as follows (Creswell, 2014):

$$n = \frac{N}{1+N(e)^2} \quad (1)$$

where n = sample size, N = total population and e = sampling error. Therefore, the sample size was computed as follows:

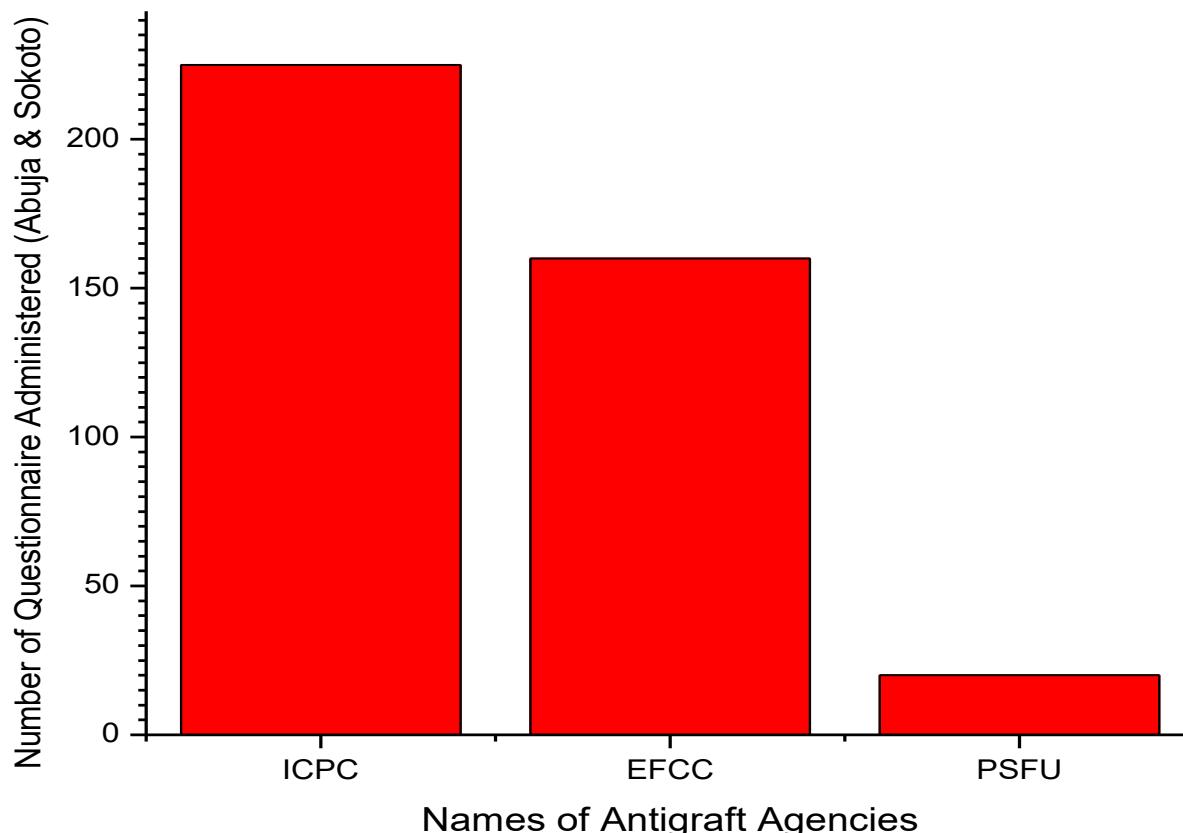
$$n = \frac{4551}{1+4551(0.05)^2}$$

$$n = \frac{4551}{1 + 4551(0.0025)}$$

$$n = \frac{4551}{1 + 11.3775}$$

$$n = \frac{4551}{12.3775} = 368$$

The sample size obtained above is three hundred and sixty-eight (368) but 10% provision was made for attrition (John et al., 1997) which gave thirty-seven (37). Therefore, the sample size that was used in this study is four hundred and five (405). The questionnaires were allocated to the agencies so that they can be well represented. Copies of questionnaires were administered to the various relevant categories of staff of the selected antigraft agencies. These elements are chosen because data collected from them can serve crucial evidence in legal proceeding or disciplinary action against individual involved in financial misconduct. Also, effective communication between them can lead to more successful investigations.



Source: Researchers' computation, 2024.

Figure 2. Proportional allocation of sample to agencies/commissions.

Figure 2 shows the proportion allocation of samples to the agencies. Sokoto, as the location of one of the zonal offices of the EFCC, ICPC, and PSFU, offers valuable insights into the local implementations of anti-corruption initiatives. By studying the zonal office in Sokoto, the research captures the nuances of forensic accounting practices in a regional context, considering the unique socio-economic and cultural factors that may influence anti-corruption efforts. Abuja, as the capital city and the headquarters for the EFCC, ICPC, and PSFU, plays a critical role in formulating and directing the overarching strategies and policies against corruption in Nigeria. The figure indicated that ICPC, EFCC and PSFU had 225, 160 and 20 respectively. This was justified based on the population of the study as it relates to the relevant staff of the agencies with forensic accounting background using the Taro Yamane's formula.

Sources and methods of data collection

Primary sources of data were used for gathering useful and reliable information. Questionnaire was the instrument employed to collect the primary data for both the dependent variables (Bribery, Embezzlement, Financial Malpractices and Accounting fraud) and independent variables: Level of Awareness (LOA), Forensic Accounting Litigation Support (FALS), Forensic Accounting Investigative Skills (FAIS) and Alternative Dispute Resolution Mechanism (ADRM). A structured 5-Point Likert scale multiple questions was designed for the relevant staff of the agencies.

The global 5-Point Likert scale multiple-choice inquiry is a tool for evaluating opinions and attitudes. A five-point scale with two extreme poles and a neutral option connected to intermediate answer alternatives was used in the study. It is customary to measure attitudes, knowledge, perceptions, values, and behavioural changes using a Likert scale. Respondents can select from a list of statements on a Likert-type scale to rank how well they answered assessment questions (Vagias, 2006). This method is justified because it's simple to understand the 5-point Likert scale, ideal in evaluating the results of a large sample of respondents, freedom of choice by the respondents which increases the response rate.

Instrument of data collection

The instrument of data collection was Questionnaire. Four hundred and five (405) questionnaires were administered on the selected three antigraft agencies. The questionnaire is meant to assess the perception of respondent on the effectiveness of forensic accounting application by investigators/prosecutors of anti-graft agencies in the detection and prevention of public sector corruption. The questionnaire was adapted from the prior study arising from the literature reviewed (Edheku & Akpoveta 2020; Fatoki, 2021; UNODC, 2022).

The questionnaires were distributed through the use of two research assistants and personally to the respondents and were organized in two (2) sections (Sections A and B). Section A questions bother on respondent's biodata while sections B contains questions on the perception of respondents on the effect of the application of forensic accounting components on identifying corruption in Nigeria's public sector.

Table 1. Cronbach's Alpha

Variable	Number of items	Cronbach's Alpha
LOA	5	0.74
FALS	5	0.86
FAIS	5	0.77
ADRM	5	0.86
PSC	5	0.88

Source: SPSS output, 2024.

Table 1 shows that the Cronbach's Alpha value for each of the variables exceeds the permissible level threshold of 0.70 (George & Mallery, 2003), it simply means that the instrument is reliable, and it is capable of giving the required data for analysis in order to achieve the objectives of the research.

Methods of data presentation and analysis

A multiple regression model was employed in testing the formulated hypothesis. The study choice of multiple regressions is predicated on the premise that most real-life world economic phenomena are multi-factorial. Succinctly put, more than one predictive variable exists to clarify the outcome, and influence on the dependent variable hence, in a bid to accurately identify the dependent variables, the inclusion of multiple independent variables becomes necessary. For the purpose of this study multicollinearity test was performed such as the Normality test, R², Correlation matrix, Tolerance value, Variance Inflation factor to address probably multicollinearity problems.

A comparison of the extent of application of forensic accounting in investigation of corrupt cases by anti-graft agencies in Nigeria was done using R² and R² Adjusted of the regression equation. This was done in order to analytically find out whether significant variations exist between anti-graft agencies application of forensic accounting in the investigation and prosecution in Nigeria.

Model specification

The study's model is aimed at examining the extent to which the criterion variables- level of awareness, forensic accounting litigation support, forensic accounting investigative skills and alternative dispute resolution mechanism (as proxies for forensic accounting component application of the sampled organizations) are influenced by a set of predictor variables- public sector corruption. The primary objectives being to determine whether using forensic accounting in investigation/prosecution by anti-graft agencies affects the fight against public sector corruption. The multiple regression model adapted in this study is given by the following equation:

$$PSC = \beta_0 + \beta_1 LOA + \beta_2 FALS + \beta_3 FAIS + \beta_4 ADRM + e \quad (2)$$

where PSC = Public sector Corruption proxied by Bribery, Embezzlement, Financial Malpractices and Accounting fraud, β_0 = Constant, β_1 , β_2 , β_3 and β_4 = Coefficients, LOA = Level of Awareness, FALS = Forensic Accounting Litigation Support, FAIS = Forensic Accounting Investigative Skills, ADRM = Alternative dispute resolution Mechanism; and e = error term.

4. Results and discussion

Data presentation

In this study, data was obtained through the administration of questionnaire to all sampled staff of the three organizations under study (ICPC, EFCC and PSFU). A total of four hundred and five (405) questionnaires were administered to the three agencies and commissions in Sokoto and Abuja to ensure that a minimum representation of the entire population was obtained and considered valid enough for analysis.

Table 2. Response rate

Item	Frequency	Percentage (%)
Returned Questionnaires	386	95
Not Returned	19	5
Total questionnaire Administered	405	100

Source: Field survey 2024.

Table 2 shows that a total of four hundred and five (405) questionnaires representing (100%) were administered to the target respondents of which three hundred and eighty-six (386) questionnaires representing (95%) were returned and 19 representing (5%) were not returned. However, all the returned questionnaires were valid, and three hundred and eighty-six (386) questionnaires were found usable for the analysis. This was made possible because of the method adopted by the researcher to distribute the questionnaire; most of the questionnaires were in google form thereby facilitating quick and valid response from the respondents.

Table 3. Organization of the Respondents

Response	Frequency	Percentage	Valid Percentage	Cumulative Percent
ICPC	216	56.0	56.0	56.0
EFCC	152	39.4	39.4	95.3
PSFU	18	4.7	4.7	100.0
Total	386	100.0	100.0	

Source: Field survey 2024.

Table 3 shows the response of the respondents regarding the organizations where they work. 216 respondents (56%) work with ICPC, 152 respondents (39.4%) work with EFCC while 18 respondents (4.7%) work with the Nigerian police in the PSFU. The question was intended to show that the questionnaires were distributed to all the organizations concerned. This indicated that ICPC had the highest number of responses compared to the other organizations under study.

Table 4. Gender of the Respondents

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Male	279	72.3	72.3	72.3
Female	107	27.7	27.7	100.0
Total	386	100.0	100.0	

Source: Field survey 2024.

Table 4 revealed that 279 respondents (72.3%) were male staff while 107 respondents (27.7%) were female staff of the three organizations (ICPC, EFCC and PSFU) in Abuja and Sokoto. This implies that the population of male is higher than female in the three organizations that took part in the study.

Table 5. Years of Service of the Respondents

Response	Frequency	Percent	Valid Percent	Cumulative Percent
1-7years	144	37.3	37.3	37.3
8-14years	67	17.4	17.4	54.7
15-21years	88	22.8	22.8	77.5
22-28 years	41	10.6	10.6	88.1
29-35 years	46	11.9	11.9	100.0
Above 35 years	0	0	0	100.0
Total	386	100.0	100.0	

Source: Field survey 2024.

Table 5 shows that 144 respondents (37.3%) have been with their agency/commissions for between 1-7 years, 67 respondents (17.4%) have been working with their agency/commissions for 8-14 years, 88 respondents (22.8%) have been working with their agency/commissions for 15-21 years, 41 respondents (10.6%) have been working with their agency/commissions for 22-28 years, 46 respondents (11.9%) have been working with their agency/commissions for 29-35 years while none of the respondents have been working with their agency/commissions for more than 35 years. This means that most of the respondents have been working with the agencies/commissions for a reasonable period and would be able to respond objectively to the questionnaire.

Table 6. Forensic accounting litigation support on detection of public sector corruption in Nigeria

Item	SA	A	U	D	SD
The agency has a well-staffed and funded litigation support unit within the accounting and legal department.	96 (24.9%)	215 (55.7%)	48 (12.4%)	23 (6%)	4 (1%)
The agency utilizes the services of litigation consultants in prosecuting fraud cases.	115 (29.8%)	208 (53.9%)	39 (10.1%)	15 (3.9%)	9 (2.3%)
The agency forensic accountants are routinely involved in reviewing the opposing expert's reports on fraud cases the public sector organization is involved in.	112 (29%)	169 (43.8%)	78 (20.2%)	15 (3.9%)	12 (3.1%)
The agency faces significant legal costs when dealing with public sector organization.	137 (35.5%)	113 (29.3%)	37 (9.6%)	53 (13.7%)	46 (11.9%)
The agency forensic accountants routinely function as experts witnesses in the fraud cases involving the public sector organization	129 (33.4%)	129 (33.4%)	32 (8.3%)	48 (12.4%)	48 (12.4%)
The agency forensic accountants in the organization have been involved in assisting in securing documentation necessary to support litigation processes	155 (40.2%)	65 (16.8%)	55 (14.2%)	63 (16.3%)	48 (12.4%)

Source: Field survey 2024.

Table 6 shows that 96(24.9%) respondents strongly agreed that the agency/commissions have well-staffed and funded litigation support unit within the accounting and legal department. 215(55.7%) agreed, 48(12.4%) were undecided, 23(6%) disagreed and 4(1%) strongly disagreed. The table also shows that 115(29.8%) respondents strongly agreed that the agencies/commissions utilize the services of litigation consultant in prosecuting fraud cases, 208(53.9%) agreed, 39(10.1%) were undecided, 15(3.9%) disagreed and 9(2.3%) strongly disagreed. 112(29%) respondents strongly agreed that the agencies/commission forensic accountants are routinely involved in reviewing the opposing expert's

reports on fraud cases the public sector organization is involved, 169(43.8%) agreed, 78(20.2%) were undecided, 15(3.9%) disagreed while 12(3.1%) strongly disagreed.

Similarly, 137(35.5%) of the respondents strongly agreed that the agencies/commissions incur substantial litigation costs during fraud litigations involving the public sector organization, 113(29.3%) agreed, 37(9.6%) were undecided, 53(13.7%) disagreed while 46(11.9%) strongly disagreed. The table also shows that 129(33.4%) of the respondents strongly agreed that the agency/commission forensic accountants routinely function as experts' witnesses in the fraud cases involving the public sector organizations, 129(33.4%) agreed, 32(8.3%) were undecided, while 48(12.4%) disagreed and strongly disagreed simultaneously. Finally, the table indicates that 155(40.2%) of the respondents strongly agreed that the agency/commission forensic accountants in the organization have been involved in assisting in securing documentation necessary to support litigation processes, 65(16.8%) agreed, 55(14.2%) were undecided, 63(16.3%) disagreed while 48(12.4%) strongly disagreed. Therefore, litigation support services have effect on detection of public sector corruption in Nigeria.

Table 7. Detection of public sector corruption in Nigeria

Item	SA	A	UD	D	SD
Over the years, corruption cases related to accounting fraud and financial malpractices over the years have been sent to forensic accounting unit directly from the office of Executive Director through the office of the Director of operations for investigations.	93 (24.1%)	136 (35.2%)	31 (8%)	77 (19.9%)	49 (12.7%)
After the necessary investigation of cases involving embezzlement by the unit and having obtained sufficient evidence, the case is referred to by the legal unit to proceed to the court for prosecution.	116 (30.1%)	150 (38.9%)	36 (9.3%)	49 (12.7%)	35 (9.1%)
Low output, self-aggrandizement, financial embezzlement, bribery, accounting fraud, financial malpractice, an inadequate system, honesty, and equality are all consequences of financial corruption.	180 (46.6%)	156 (40.4%)	28 (7.3%)	10 (2.6%)	12 (3.1%)
Financial malpractice, bribery, and accounting fraud are still prevalent in Nigeria for a variety of reasons, including but not limited to moral factors such a lack of sincerity in governance and the urge to give everything to oneself and others.	95 (24.6%)	184 (47.7%)	66 (17.1%)	25 (6.5%)	16 (4.1%)
The application of forensic accounting method in detecting fraud and financial malpractice in my organization is effective.	52 (13.5%)	108 (28%)	45 (11.7%)	96 (24.9%)	85 (21.9%)

Source: Field survey 2024.

Table 7 shows responses of respondents on public sector corruption in Nigeria. 93(24.1%) respondents strongly agreed that Corruption cases related to accounting fraud and financial malpractices over the years have been sent to forensic accounting unit directly from the office of Executive Director through the office of the Director of investigations, 136(35.2%) agreed, 31(8.0%) were undecided, 77(19.9%) disagreed and 49(12.7%) strongly disagreed. The table also shows that 116(30.1%) respondents strongly agreed that after the necessary investigation of cases involving embezzlement by the unit and having obtained sufficient evidence the case is referred to the legal unit to proceed to the court for prosecution., 150(38.9%) agreed, 36(9.3%) were undecided, 49(12.7%) disagreed and 35(9.1%) strongly disagreed. 180(46.6%) respondents strongly agreed that financial corruption has led to low production, self-aggrandizement, financial embezzlement, bribery, accounting fraud, financial malpractice, lack of proper system, honesty and equality, 156(40.4%) agreed, 28(7.3%) were undecided, 10(2.6%) disagreed while 12(3.1%) strongly disagreed. In the same vein, 95(24.6%) of the respondents strongly agreed that Financial malpractices, bribery and accounting fraud persists in Nigeria due to a number of reasons including but not limited to; moral aspects: lack of sincerity in governance, pressure of providing everything to you and others, 184(47.7%) agreed, 66(17.1%) were undecided, 25(6.5%) disagreed while 16(4.1%) strongly disagreed. The table also shows that 52(13.5%) of the respondents strongly agreed that the application of forensic accounting method in detecting and preventing fraud and financial malpractices in my organization is effective, 108(28.0%) agreed, 45(11.7%) were undecided, 96(24.9%) disagreed and 85(21.9%) strongly disagreed. This implies that the agency/commissions have put measures in place to detect public sector corruption in Nigeria.

Data analysis and results

Table 8. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LOA	386	1	5	4.21	.470
FALS	386	1	5	3.99	.572
FAIS	386	1	5	4.09	.503
ADRM	386	1	5	3.89	.574
PSC	386	1	5	4.10	.532

Source: SPSS Output version 28 (2024).

Table 8 shows the meaning, minimum, maximum, and standard deviation for the variables. Specifically, Forensic Accounting Litigation Support (FALS) has a minimum of (1.00), maximum value of (5.0), mean value of (3.99) and a standard deviation of (0.572), while Public Sector Corruption (PSC) has a minimum value of (1.00), maximum value of (5.0), mean value of (4.10) and a standard deviation value of (0.532).

Tests of normality and multicollinearity

Table 9. Tests of normality

	Kolmogorov-Smirnov ^a		Sig.	Shapiro-Wilk		
	Statistic	Df		Statistic	df	Sig.
LOA	.162	386	.062	.900	386	.059
FALS	.157	386	.057	.964	386	.058
FAIS	.126	386	.066	.965	386	.067
ADRM	.112	386	.073	.957	386	.055
PSC	.125	386	.069	.948	386	.076

a. Lilliefors Significance Correction

Source: SPSS V28 Output, (2024).

Table 9 shows the normality test result for the data set. Based on Kolmogorov-Smirnov test since the data set is more than 100. The results reveal that the data are normally distributed as the p-value of the respective variables was found to be above the (0.05). This implies that the study can proceed to the test of multiple linear regressions.

Table 10. Test of Multicollinearity

Model	Collinearity Statistics	
	Tolerance	VIF
LOA	.592	1.690
FALS	.536	1.867
FAIS	.645	1.550
ADRM	.483	2.070

a. Dependent Variable: PSC

Source: SPSS V28 Output, (2024).

Table 10 shows the result from the test for multicollinearity. As a rule of thumb, if tolerance is less than 0.1 it means that multicollinearity is suspected in the data set (Johnston et al., 2018). In this case however, all the tolerance values for LOA, FALS, FAIS and ADRM are more than 0.1 hence multicollinearity is not present. Also, considering Variance Inflation Factor (VIF), the rule of thumb is that for multicollinearity to be suspected, the VIF values must be greater than 5 or 10 (James et al., 2017). In this case, the values for LOA, FALS, FAIS and ADRM are all below the threshold.

Table 11. Correlation coefficient of the model

	LOA	LSS	FAIS	ADR	PSC
LOA	Pearson Correlation	1	.610**	.334**	.497**
	Sig. (2-tailed)		.000	.000	.000
	N	386	386	386	386
FALS	Pearson Correlation	.610**	1	.339**	.566**
	Sig. (2-tailed)	.000		.000	.000
	N	386	386	386	386
FAIS	Pearson Correlation	.334**	.339**	1	.593**
	Sig. (2-tailed)	.000	.000		.000
	N	386	386	386	386
ADRM	Pearson Correlation	.497**	.566**	.593**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	386	386	386	386
PSC	Pearson Correlation	-.456**	-.422**	-.641**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	386	386	386	386

**. Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS Output 28 version (2024).

Correlation results also did not show any case of multicollinearity as indicated in Table 11, none of the variables have correlations above the threshold of 0.7 (Richard, 2017). Therefore, the data set can be used for multiple regression analysis since there is no multicollinearity.

Regression results

The regression results comprise of the model summary, ANOVA and the co-efficient tables.

Table 12. Model summary

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.805 ^a	.648	.645	.380

a. Predictors: (Constant), LOA, FALS, FAIS ADRM

Source: SPSS Output 28 version (2024).

Table 12 shows the co-efficient of the regression, R^2 with a value of (0.648) which means that (64.8%) of the variation in public sector corruption can be explained by level of awareness (LOA), forensic accounting litigation skills (FALS), forensic accounting investigative services (FAIS) and alternative dispute resolution mechanism (ADRM) while the remaining value of (0.352) representing (35.2%) can be explained by other related factors not stated in the regression model.

Table 13. Analysis of variance (ANOVA) results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	54.248	4	13.562	94.145	.000 ^b
	Residual	54.885	381	.144		
	Total	109.133	385			

a. Dependent Variable: PSC

b. Predictors: (Constant), LOA, FALS, FAIS, ADRM

Source: SPSS Output version 28 (2024).

Decision rule: 5% level of significance

Table 13 shows the fitness of the earlier formulated model. Considering the F-statistics value of (94.145) with a tabulated p-value of (0.000) which is less than the 5% level of significance i.e., (0.000<0.05). The implication is that the model is well fitted, and the null hypotheses can be rejected and concluded that, Forensic Accounting has significant effect on Public Sector Corruption in Nigeria.

Table 14. Correlation coefficient of the model variables

Model	Unstandardized Coefficients			t	Sig.	Collinearity Statistics	
	B	Std. Error	Standardized Coefficients Beta			Tolerance	VIF
(Constant)	.418	.205		2.045	.042		
LOA	.206	.053	.182	3.860	.000	.592	1.690
FALS	.059	.046	.064	1.284	.001	.536	1.867
FAIS	.491	.048	.464	10.258	.000	.645	1.550
ADRM	.148	.048	.160	3.053	.002	.483	2.070

a. Dependent Variable: PSC

Table 14 shows that the co-efficient of Forensic Accounting Litigation Support (FALS) (0.059) is positive and significant considering the t-statistic value (1.284) and the p-value (0.001) in detecting public sector corruption in Nigeria. $PSC = 0.418 + 0.059 \log_{10} FALS$ shows that for every 1% increase in forensic accounting litigation support, detection of public sector corruption increases by 5.9%, this means that litigation support contributes to detecting public sector corruption in Nigeria.

Test of hypotheses

H1: There is no significant relationship between forensic accounting litigation support and detection of public sector corruption in Nigeria.

Table 15. Summary of regression results on forensic accounting litigation support and detection of public sector corruption in Nigeria

Variable	Coefficient	Std Error	t-statistics	Prob.
Forensic Accounting Support (FALS)	.059	.046	1.284	0.001

The co-efficient value of forensic accounting litigation support as shown in the Table 15 indicated that Forensic Accounting Litigation Support (FALS) has a positive value of 0.059, standard error value of .046, t-statistics of 1.284 and probability value of 0.001. This shows that litigation support services have positive effect on detection of embezzlement (public sector corruption) in Nigeria, and it is statistically significant at (5%) as the probability value of 0.001 is less than 0.05, hence the null hypothesis which states that there is no significant relationship between forensic accounting litigation support services and detection of public sector corruption in Nigeria is rejected while the alternative is accepted. This therefore means that litigation support services contribute significantly to the detection of public sector corruption in Nigeria.

Discussion of findings

Results from data analysis indicated that forensic accounting litigation support have effect on detection of public sector corruption in Nigeria as the percentage of respondents that strongly agreed and agreed respectively were more than those that responded negatively to the statement. Hypothesis result also shows that forensic accounting litigation support has significant effect on detection of public sector corruption in Nigeria. The study by Dada and Jimoh (2020) came with a different outcome from the one obtained from this study, the researcher found that litigation support services is statistically significant but negatively affects financial crimes in Nigerian public sector. This implies that a unit rise in the adoption of litigation support service of forensic accounting, there will be slightly decrease in financial crime in the Nigerian public sector.

This finding is in line with that of Fatoki (2021) where the researcher found that forensic litigation is beneficial at recovering money that has been lost to fraud. Okoye and Ndah (2019) also found that forensic accounting litigation support help to reduce financial crimes. The findings in this study is also in line with that of Fasua & Osagie (2016) where they found that the litigation support is significant in public sector corruption prevention in Nigeria. The findings in this study aligns with that reported by Osunwole et al. (2024) where their results showed that forensic accounting had positive and significant effect on the objectivity of forensic accountant's investigation and the Attorney's judgment in litigation cases in Nigeria respectively. They concluded that the use of forensic accounting services in Nigeria is an effective way to obtain verifiable evidence and support for litigation that aids activities of Attorney's in the process of prosecuting fraudsters and ensuring dispute resolution.

5. Conclusion

This study investigated the impact of forensic accounting litigation support in the detection of public sector corruption in Nigeria. The study revealed that litigation support services have a significant and positive effect on the detection of public sector corruption in Nigeria. The significant effect of litigation support services indicates that corruption is exposed when subjected to litigation, therefore, litigation

support services play very important role in bringing to light issues related to public sector corruption. The findings in this study if implemented by the government will help reduce corruption in the Nigeria public sector and funds lost through bribery, embezzlement, accounting frauds and financial malpractices can be recovered by employing the services of forensic accountant that will provide litigation support services. In conclusion, while forensic accounting litigation support offers significant potential to mitigate public sector corruption in Nigeria, it must be supported by broader systemic changes. The concerted efforts of government, judiciary, and civil society are necessary to cultivate an anti-corruption culture and restore public trust in the governance system.

It is therefore recommended that (i) in order to give the court professional and technical support in reaching reasonable judgements on matters that they might not typically be able to decide, forensic experts from professional accounting firms should be involved (ii) Strengthening Legal Frameworks: Advocate for reforms in the legal frameworks governing corruption investigations to ensure that forensic accountants have the necessary authority and support to conduct their work effectively. Ensure that laws protect whistleblowers and individuals reporting corruption to encourage more people to come forward (iii) Public Awareness Campaigns: Implement comprehensive public awareness campaigns to educate citizens on the role of forensic accounting in combating corruption and the importance of whistleblowing. Promote civic engagement in governance to increase public scrutiny of public sector financial management.

The following future research areas are suggested (i) Case Studies on Successful Interventions: Conduct in-depth case studies of specific instances where forensic accounting successfully identified corruption in Nigeria, analyzing the methodologies used and the outcomes achieved (ii) Cross-National Comparisons: Examine the impact of forensic accounting in corruption detection in other countries with similar public sector challenges to identify best practices that could be applied in Nigeria. Analyze how different legal and regulatory frameworks influence the effectiveness of forensic accounting.

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