

FORENSIC ACCOUNTING EDUCATION AND CORRUPT PRACTICES IN NIGERIA.

BY

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**DEPARTMENT OF ACCOUNTING
FACULTY OF MANAGEMENT SCIENCES
UNIVERSITY OF BENIN
BENIN CITY.**

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**A PROJECT SUBMITTED TO THE DEPARTMENT OF ACCOUNTING
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HONOURS DEGREE IN ACCOUNTING,
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DECEMBER, 2022.

DECLARATION

I declare that:

- I. This project is based on a study undertaken by me in Department of Accounting, University of Benin, under supervision of **Prof. P. O. Ibadin FCA**
- II. This work has not been previously submitted for the award of any degree elsewhere.
- III. All ideas and views are products of my personal research and where the views of others have been expressed; they have been duly referenced and acknowledged.
- IV. Any liability arising from this work is be wholly borne by me alone.

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CERTIFICATION

We certify that this work was carried out by **Enabor Bright Olumide** With matriculation number **MGS1706346** in the Department of Accounting, University of Benin, Benin City and do approve that it is adequate in scope and quality in partial fulfilment of the award of Bachelor of Science (B.Sc) degree in Accounting, University of Benin. Benin City.

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DEDICATION

This project is dedicated to God almighty for His Abundant grace in my life, and for seeing me through my academic pursuit and aspirations.

ACKNOWLEDGEMENT

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ABSTRACT

The study focused on the effect of forensic Accounting education on corruption and fraudulent practices in Nigeria. Specifically the objective was to examine the extent to which the teaching, techniques, skill, and research, practices and methods of forensic accounting on corrupt practices in Nigeria and also to find out the impact of forensic accounting standards on fraudulent practices in Nigeria.

The study employed the use of descriptive survey study as its research design. Five specific objectives were generated to accomplish the general objectives of the study.

The findings revealed that forensic accounting should be included in secondary school curriculum in order to create an early awareness of Students' on concept related to fraud and corrupt practices

In order to achieve the objectives of the study the researcher employed the use of primary data to carry out this research and the research respondents were focused on Accounting staff, Non academic in busary department and final year students in the department of accounting. A total of one hundred and fifty-eight (158) Questionnaire were distributed. The results of the questionnaire were analyzed using descriptive analysis.

This study recommended that research and training on forensics Accounting should be strengthened, this is to ensure that new and innovative forensic accounting practices is found which in turn could connote into more effective ways for curbing corrupt practices.

The results of this study would be of benefit to the government, industrialist, academia and future researchers. This study will assist government in designing policies that are geared towards curbing corruption practices in Nigeria.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Forensic accounting is gradually attracting attention due to persistent occurrence of corruption and fraudulent practices in Nigeria. Forensic accounting is viewed as an evolving concept, a fast developing accounting area in today's fraudulent business practices and financial scandals, litigious business environment and regulatory initiatives (Herbert *et al.*, 2017A). Forensic accounting is perceived to have evolved in response to certain emerging corruption related cases and the increasing sophistication of corruption requires that forensic accounting be added to the tools necessary to bring about the successful investigation and prosecution of those individuals involved in criminal activities (Nwosu, 2015).

The concept of forensic accounting is multi-faceted and focuses on fraud examination, anti-corruption and anti-bribery, business valuation, expert witnessing and cyber security (Crumbley, Heitger & Smith, 2015). Forensic accounting encompasses a wide range of services which start from using techniques for investigating corrupt and fraudulent practices to litigation support and ends acting as expert witnesses (Dreyer, 2014). Forensic accounting is a practice of utilizing accounting, auditing and investigation skill to assist in legal matter and the application of specialized body of knowledge to the

evidence of economic transaction and reporting suitable in the purpose of establishing accountability or valuation of administrative proceedings (Adegbe & Fakile, 2012).

In Nigeria, almost every aspect of business financial operations in the country ranging from corporate bodies to the various establishments of government is affected by corruption and fraudulent practices. Statistics has shown that Nigeria is the 32nd most corrupt country in the world. Nigeria occupies the 149th position out of 193 countries ranked by the corruption perception index (Transparency International, 2020). The Index ranks countries on a scale from 0 (perceived to be highly corrupt) to 100 (perceived to be very clean). Unfortunately, out of the 193 countries ranked, more than two-third including Nigeria scored below 50 percent.

Despite the establishment of Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices Commission (ICPC and other related offences), cases of corrupt practices both in the public and private sectors appear to be on the increase and it seems difficult for anti-corruption agencies to successfully prosecute many of the alleged cases of corruption involving billions of naira by government functionaries, contractors, as well as private individuals and organizations (Adegbe & Fakile, 2012).

Forensic accounting education therefore serves as the framework in providing solution to the increasingly corruption and fraudulent activities in the country. According to Efiang, (2012), he argued that education has a formative effect on the mind, character and physical ability of individuals through the dissemination of knowledge. Educational

institutions should therefore provide the avenue through which the knowledge of forensic accounting can be disseminated since they provide the standard for measurement of the potential for dissemination of new concepts and indeed its future development (Efiiong, 2012).

Forensic accounting does not have enough space in the scheme of accounting majors (Shinde, Shinde & Raymond 2013). Therefore, accounting practitioners emphasize the importance of this course and recommend integrating forensic accounting into college curriculum (Rezaee & Riley 2010). Specifically, accounting educators respond to the need above and the public interest in education because all forensic accounting services will increase in the future. Accounting educators also believe strongly that there will be a lot of benefits that can be gained from the teaching and practice of forensic accounting services for educational institutions, students and companies (Shinde *et al.* 2013; and Zango 2012).

Evidence has shown that there appears to be dearth of knowledge on the actual potentials of forensic accounting education in arrears of curtailing fraud and corrupt practices in Nigeria. According to Waziri (2011), the accounting curriculum at the undergraduate level in Nigerian universities and colleges do not make provision for the teaching of forensic accounting. Efiiong (2012) hits the nail on the head when he posits that credit courses in forensic and fraud investigation are grossly lacking in the undergraduate accounting curriculum of Nigerian universities. Also, Efiiong (2013) reveals that Nigerian

universities, unlike their counterparts in many parts of the world are not yet ready to take up forensic accounting courses.

1.2 Statement of the Problem

In Nigeria, there is no tertiary institution offering forensic accounting as an academic programme either at the undergraduate or postgraduate level. What is at best available, and in only few of tertiary institutions, is a three-credit unit course or a module subsumed under an auditing course. Thus, most Nigerian certified fraud examiners (CFE) and forensic accountants obtained their professional qualifications from, and are practicing under the professional license of foreign established professional associations, such as the Association of Certified Fraud Examiners (ACFE) and the Institute of Certified Forensic Accountants (ICFA) (Wilson *et al*, 2017).

Furthermore, there are incompetent professionals to handle cases of corruption and the judicial system in Nigeria is slow leading to delay in the prosecution process. The former chairman of EFCC, Waziri, (2011) complained of unnecessary delay by the judiciary in prosecuting persons accused of corruption. For the court to be able to deliver judgments without delay, investigation must be thorough. EFCC and ICPC must therefore ensure that competent personnel handle investigation on corruption and other financial crimes. This is where the expertise of forensic accountants is required.

Several Studies (Rezaee & Riley, 2010; Zango, 2012; Efiang, 2012; Seda, & Peterson-Kramer, 2014; Seda &Kramer, 2015; Rezaee, Lo, Ha & Suen, 2016; Kramer, Seda &

Bobashev, 2018; Mohamed & Waled, 2018) have revealed that forensic accounting education has contributed to disclosing and reducing corruption and fraudulent activities in countries such as Britain, Canada, Germany and even in United States where forensic accounting is in use, However, very few or no studies has been carried out in Nigeria. Hence, it is against this background that this study seeks to examine the effect of forensic accounting education on corruption practices in Nigeria.

1.3 Research Questions

The following research questions shall be answered to achieve the main objective of the study.

1. To what extent has the Teaching of Forensic Accounting influenced Corrupt Practices in Nigeria?
2. What is the effect of Forensic Accounting Research and Training on corrupt practices in Nigeria?
3. To what extent has the knowledge of Forensic Accounting Practices and Methods influenced corrupt practices in Nigeria?
4. What is the Impact of Forensic Accounting Techniques and skills on corrupt practices in Nigeria?
5. What is the Impact of Forensic Accounting Standards on fraudulent practices in Nigeria?

1.4 Objectives of the Study

The broad objective of the study is to investigate the effect of forensic accounting education on corruption practices in Nigeria. Specifically, the study sought to;

1. Examine the extent to which Teaching of Forensic Accounting influenced corrupt practices in Nigeria;
2. Determine the effect of Forensic Accounting Research and Training on corrupt practices in Nigeria;
3. Ascertain the effect of Forensic Accounting Practices and Methods on corrupt practices in Nigeria;
4. Examine the effect of Forensic Accounting Techniques and Skills on corrupt practices in Nigeria.
5. Ascertain the effect of Forensic Accounting Standards on fraudulent practices in Nigeria

1.5 Research Hypotheses

The following research hypotheses stated in the null form provides the focus for the study:

H₁: Teaching of Forensic Accounting has no significant influence on the curbing of corruption practices in Nigeria;

H₂: Forensic Accounting Research and Training has no significant influence on the curbing of corruption practices in Nigeria;

H₃: Forensic Accounting Practices and Methods have no significant influence on the curbing of corruption practices in Nigeria;

H₄: Forensic Accounting Standards have no significant influence on fraudulent practices in Nigeria.

H₅: Forensic Accounting Techniques and Skills have no significant influence on the curbing of corrupt practices in Nigeria.

1.6 Scope of the Study

The study focuses on the effect of forensic accounting education on corruption practices in Nigeria. This study will be undertaken at the University of Benin, Edo State Nigeria. The study was conducted between September 2021 and December 2022. Corruption practice is the dependent variable of the study, while forensic accounting education is the independent variable of the study. The independent variables of interest are; Teaching of Forensic Accounting, Forensic Accounting Research and Training and knowledge of Forensic Accounting Practices and Methods, Forensic Accounting Technique and Skills, Forensic Accounting Standards.

1.7 Significance of the Study

The study examines the effect of forensic accounting education on corruption practices in Nigeria. The result of the study would be of benefit to the government, industrialist, academia and future researchers. The study will assist government in designing policies that are geared towards curbing corruption practices in Nigeria. The study will help

facilitate decision making process of industrialist as it bothers industrial policies they choose to adopt. Also, it will help them to know the importance of forensic accounting education and how it can help them to curb or prevent corruption practices within the organisations. The findings of this study will provide the academia with useful contribution to the theoretical and empirical basis on the relationship between Forensic Accounting Education and Corruption Practices in Nigeria. Finally, this piece will also act as basis for reference for further studies on the effect of forensic accounting education on corruption practices in Nigeria.

1.8 Limitations of the Study

It is important to state some factors that can limit this research work, some of such factors are as follows:

1. The quantitative data for this study will be collected using a survey questionnaire and therefore suffers from biases such as non-response inherent which is common in most survey-based research.
2. The study is carried out concurrently with other academic works.
3. The period within which the study is to be carried out is short and an in-depth and thorough gathering of data may not be achieved.
4. The limited funds affected the coverage of the area in which the research is carried out.

1.9 Organization of the Study

This study is divided into five chapters. Chapter one, the introduction, consists of the research problem, research questions and hypotheses. It also include; the significance, scope, limitation and the organization of the study. Chapter two looks at the conceptual frameworks upon which the research is based upon. Secondly, the theoretical literature from which the framework of reference for this study was adopted was of the study was presented as well as the relevant empirical literatures were reviewed. Finally, Chapter three details the research methodology employed in this study and outlines the empirical research methods used. Chapter four presents the findings of the study along with their discussion. Chapter five provides a summary of findings, recommendation and conclusion.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

In order to give answers to the research questions, necessary literatures will be reviewed in order to help us arrive at a solid base for answering the research questions relating to this concepts and help in taking a better decision as it bothers these concepts.

2.2 Conceptual Literature

2.2.1 Concept of Forensic Accounting

Forensic accounting refers to the application of analytical and investigative skills for the purpose of resolving financial issues in a manner that meets standards required by court of law. Forensic accounting is also defined as the application of accounting concepts and techniques to legal problems (Abdulrahman, 2019). This suggests however, that the term ‘forensic’ may cut across several areas of life for which evidences may be sought for litigation (Eliezer & Emmanuel, 2015).

Jugurnath *et al.* (2017) describe forensic accounting as a field of accounting that takes care of present, existing or projected disputes hence it is therefore suitable for legal assessment and ensures a successful reduction of financial malpractices. From the point of view of the prosecutor, forensic accounting is concerned with collecting, understanding, compacting and displaying intricate financial matters in a clear, precise, and accurate way.

Forensic accounting has been defined by Association of Certified Fraud Examiners (ACFE) (2019) as the use of accounting skills in matters involving potential or actual civil or criminal litigation, covering amongst other areas, generally accepted accounting and auditing principles; lost profit determination, income, asset or damages; internal control evaluation; fraud and any other matter requiring accounting expertise in legal system. Furthermore, Howard and Sheetz (2006) in Oyedokun (2019) see forensic accounting as a process of interpreting, summarizing and presenting complex financial issues clearly, succinctly and factually often in a court of law as an expert.

Akintoye (2008) said forensic accounting is accounting that is suitable for legal review, offering the highest level of assurance, and including the new generally accepted connotation of having been arrived at in a scientific fashion and providing the needed findings in settling disputes. Crumbley, *et al* (2009) defined forensic accounting as the action of identifying, recording, settling, extracting, sorting, reporting and verifying past financial data or other accounting activities for settling current or prospective legal disputes or using such past financial data for projecting future financial data to settle legal disputes.

Adegbie & Fakile (2012) also defined forensic accounting as an accounting analysis that is suitable to the court which will form the basis of discussion and assist in judgment, debate and ultimately dispute resolution. Forensic accounting is the practice of utilizing accounting, auditing and investigative skill to assist in legal matter and the application of

specialized body of knowledge to the evidence of economic transaction and reporting. It can be said that is the integrity of accounting, auditing and investigative skill to obtain a particular result.

Dhar and Sarkar (2010) said forensic accounting is the application of accounting concepts and techniques to legal problems. It demands reporting where fraud, bribery or embezzlement is established and the report is considered as evidence in the court of law or in administrative proceedings. The utilization of specialized investigative skills in carrying out an inquiry conducted in such a manner that the outcome will have application to a court of law is called forensic investigation. Investigative Accounting is often associated with investigations of criminal matters. A typical investigative accounting assignment would be an investigation of employee theft, securities fraud, insurance fraud, kickbacks and proceeds of crime investigations.

Mehta and Mathur, (2007) posited that forensic accounting involves a financial detective with a suspicious mind, a financial bloodhound, someone with a 'sixth sense' that enables reconstruction of past accounting transactions and an individual who looks beyond the numbers. Bhasin (2007) noted that the objectives of forensic accounting include: assessment of damages caused by an auditors' negligence, fact finding to see whether an embezzlement has taken place, in what amount, and whether criminal proceedings are to be initiated; collection of evidence in a criminal proceedings; and computation of asset values in a divorce proceedings. He argues that the primary orientation of forensic

accounting is explanatory analysis (cause and effect) of phenomenon including discovery of deception (if any), and its effects introduced into the accounting domain.

Gray (2008) analyzed forensic accountants as a combination of an auditor and private investigators. Knowledge and skills include investigative skills, research, law, quantitative methods, finance, auditing, accounting and law enforcement officer insights. He confirmed that forensic accountants have been employed by the Federal Bureau of Investigation (FBI), Central Intelligence Agency (CIA), Internal Revenue Service (IRS), Federal Trade Commission (FTC) and other government agencies. Therefore, a forensic accountant's primary duty is to analyze, interpret, summarize and present complex financial and business-related issues in a manner that is both readily understandable by the layman and properly supported by evidence.

Forensic accounting has three components, namely litigation support, fraud examination and expert witness. Litigation support service has to do with participating in the legal field as a consultant that interprets the financial information through indepth analysis of financial statement to find or identifies indication of fraud. In such a case, expert witness is an accountant with the knowledge, skills, experience or special training, to assist judges, prosecutors, lawyers and others to understand the interpretation of accounting information, to help them take decision decisions on facts beyond their understanding and knowledge about forensic accounting (Rezaee & Riley 2010).

Forensic Accounting does not have enough space in the scheme of accounting majors. Therefore, accounting practitioners emphasize the importance of this course and recommends integrating forensic accounting into college curriculum (Rezaee & Riley 2010). Specifically, accounting educators respond to the need above and the public interest in education because all forensic accounting services will increase in the future. Accounting educators also believe strongly that there will be a lot of benefits that can be gained from the teaching and practice of forensic accounting services for educational institutions, students and companies (Zango 2012).

More specifically, accounting academics realize that it considers necessary and essential to facilitate accounting students with this specialized knowledge in the accounting field. In fact, some educational institutions have responded to the importance and support the integration of courses in the curriculum. Accounting academics supports for integration into the curriculum of accounting majors will be of great benefit, especially to the three stakeholders, namely educational institutions, students and companies or employers (Carlino 2010).

Accounting students who specializes in forensic accounting will be more sensitive to the symptoms of fraud. This makes forensic accounting to one of the promising careers. Demand for accounting students who are qualified forensic accountants are increasing rapidly and this will continue rising (Kranacher & Wells, 2010). Many accounting students are interested in offering forensic accounting and many companies also want to

recruit graduates who are qualified with high knowledge of forensic accounting. This situation becomes more interesting when some institutions that administer accounting courses on forensic revealed that the subject is quite popular and many of the accounting students selected it as a choice of course in the curriculum of accounting majors (Buckhoff, Shrader & Efiang 2012).

2.2.2 Forensic Accounting Education

Following the spate of corporate scandals around the world, there has been an increased demand for professionals trained in forensic accounting. According to Razaee *et al.*, (1992), forensic accounting is a fast developing field in the accounting profession and has added new dimensions to accounting education and practices. Buckhoff and Schrader (2000) posit that “adding forensic accounting course to the accounting curriculum can greatly benefit the three major stakeholders in accounting – academic institutions, students and the employers of accounting graduates”. Despite the increase in demand for forensic accountants, courses being offered at universities around the globe have not kept pace with this demand.

According to Razaee *et al.*, (1996), only a handful of universities offer a fraud and/or forensic accounting course. As observed by Epps and Tribe (2008), for many years, virtually no traditional American universities provide any dedicated forensic accounting or fraud specific courses. As a result, accountants who delved into this part of the profession developed their forensic accounting skills working through the proverbial “on-

the-job-training” process. Razaee (2002) conducts a survey of a small sample of undergraduate and graduate accounting students and finds that responding students believed forensic accounting offers rewarding career opportunities, yet forensic accounting education is not getting adequate attention in the accounting curriculum and be further promoted in colleges and universities.

Here, in Nigeria, the situation is even worse, according to Waziri (2011), the accounting curriculum at the undergraduate level in Nigerian universities and colleges do not make provision for the teaching of forensic accounting. Effiong (2012) hits the nail on the head when he posits that credit courses in forensic and fraud investigation are grossly lacking in the undergraduate accounting curriculum of Nigerian universities. This development is not in any way favourable to the country quest to fight the menace of fraud and corruption in public and private organization. Thus, it has now become imperative that Nigerian universities should either offer new programme in forensic accounting or at least integrate a course in forensic accounting into the accounting curriculum in the universities. However, study by Efiog (2013) reveals that Nigerian universities, unlike their counterparts in many parts of the world are not yet ready to take up forensic accounting courses.

2.2.3 Concept of Corruption

Corruption is a concept that is difficult to define because of its multi-dimensional and multidisciplinary nature. One definition is therefore not sufficient to appropriately

describe the concept. Annan (2004) believed that corruption is an insidious plague that has a wide range of corrosive effects on societies, undermines democracy and the rule of law, leads to violations of human rights, distorts markets, erodes the quality of life and allows organized crime, terrorism and threats to human security to flourish. He further claims that although corruption is also found in economically developed countries, it is in the developing world that the effects of corruption are most destructive and that corruption is a key element in economic underperformance, and a major obstacle to poverty alleviation and development.

The Black Law Dictionary (1990) defined corruption as an act done with intent to give some advantage inconsistent with official duty and rights of the perpetrators. Thus, it is the act of an official or fiduciary person who unlawfully and wrongfully uses his status or character to procure some benefit for himself or for another person, contrary to duty and the rights of others. In addition, corruption can also be viewed as the misuse of public office for private gains. This encompasses abuses by public officials such as embezzlement and nepotism, as well as abuses linking public and private actors such as bribery, extortion, influence peddling and fraud. Corruption has continued to thrive in Nigeria as a result of excessive concentration of power and resources at the federal level; inefficient federal structure and excessive federal government involvement in corporate business enterprises; political instability; inadequate enforcement of existing laws and absence of the rule of law; inefficient police force; late or non-payment of wages to public officials, and high levels of poverty, unemployment and under- remuneration.

According to the ICPC Act (2), corruption includes vices like bribery, fraud, and other related offences. Corruption is the abuse or misuse of power or position of trust for personal or group benefit (monetary or otherwise). Oyinola (2011) asserted that corruption is contagious. According to the perception index of Transparency International (2015), Nigeria was ranked 149th out of the 193 countries, beating some other African countries to the last position. An analysis of the anti-corruption laws in Nigeria shows that corruption will continue in spite of the laws because the perpetrators do not fear any consequences. Corruption is found in the award of contracts, promotion of staff, the dispensation of justice, and misuse of public offices, positions, and privileges, embezzlement of public funds, public books, publications, documents, valuable security, and accounts. Corruption can be systematic in nature and affect the whole life of an organization or society (Owojori & Asaolu, 2009).

Corrupt acts are increasingly regarded as unfair and indeed criminal by many high-income countries because the bribe-recipient's betrayal of trust with his employer, when practiced systemically by high-ranking public officials, compromises the development of fair and efficient markets (Boatright, 1999). Consequently, corruption falls within a larger class of usually nonviolent economic crimes. Nigeria is also infamous for deceptive business practices, popularly known as 419 scams or advance-fee fraud, and the manufacture and sale of counterfeit pharmaceutical drugs and other consumer commodities (Erubami & Young, 2003). Ataman (2007) said corruption does not mean the stealing of money alone, it also includes body language, leakage of official

confidential information, unfair practices in procurement, as well as delays in fulfilling tasks.

Anthony (2003) believed that corruption attacks the fundamental values of human dignity and political equality of the people cutting across the social, political and economic spheres. He went further to say that its frequency and manner of operation holds the nation hostage making poverty and food insecurity the order of the day for the very poor in the rural areas. Aluko (2006) said the meaning of corruption varies and depends on the context in which it is used. It could mean moral depravity and perversion of integrity through bribery or favour, or a conscious and well planned act by a person or a group of persons for personal gain at the expense of the general public. El-Rufai (2003) viewed corruption as covering a wide range of social misconducts, including fraud, extortion, embezzlement, bribery, nepotism, influence peddling, bestowing of favor to friends, rigging of elections, abuse of public property, the leaking of a government secret, and sale of expired and defective goods, such as drugs, food, and electronic and spare parts to the public. This study has adopted corruption to include fraud, bribery and embezzlement.

2.2.4 History of Corruption in Nigeria

Danbuzu (2013) summarized the history of corruption in Nigeria below: The first republic under the leadership of sir Tafawa Balewa as the prime minister and Nnamdi Azikiwe as the president was characterized by widespread corruption. In short the mentality of the first republic government officials was based on politics for material gain; making money and living large. This resulted to a group of young middle ranked officers sacked by the Nigerian first republic politicians from power through a coup d' état on 15th January, 1966 on the ground of corruption.

Under, the Aguiyi Ironsi's administration Nigeria witnessed zero tolerance for corruption. His administration instituted commissions to probe certain officers in the first republic and if found guilty to be thrown behind bars. Government officers were found guilty of misappropriation of funds as well as disregarding laid down procedures when it comes to award of contracts by parastatals (Okonkwo, 2007). Unfortunately a coup took place which brought to an end the Aguiyi Ironsi administration.

The General Yakubu Gowon regime enmeshed in deep seated corruption and was accused of mismanagement of the economy. Again in July 1975, the Gowon administration was toppled by General Muritala Mohammad through a coup d'état. The coup was amongst other things carried out to stop corruption in the Nigeria Public Service. During General Muritala Mohammad's regime, he resumed office by declaring his asset and requested all government officials to do same. He instituted series of probes

of past leaders. Out of the twelve (12) states military governors in the Gowon's regime, the Federal Asset Investigative panel found 10 guilty and these ones were shamefully dismissed from the military service. All properties believed to have been gotten from excessive earnings were seized. Six (6) months after taking over power General Muritala Mohammad was assassinated and his Chief of Staff in person of General Olusegun Obasanjo took over power but he unfortunately did not follow in the footsteps of his boss in the prosecution of wrongdoers thereby making corruption once again become the order of the day.

In October 1979, General Obasanjo transferred power to civilians. The second republic headed by Shehu Shagari witnessed a resurrection of corruption. The administration was marked by spectacular government corruption as the president did nothing to prevent/end the looting of public funds by elected officials. This corruption amongst government officials was heightened due to the availability of fund in Nigeria. In short it was in record that between 1979 and 1983 of Shagari's regime, about 16billion dollars in oil revenue was lost. Most federal buildings go up in flame just before audit is being carried out in order to make it difficult to discover evidence of embezzlement of funds. (Dash, 1983).

In 1983, a coup was organized and led by General Mohammadu Buhari. The aim of the coup was to halt corruption and restore discipline, integrity and dignity to public life. State governors and commissioners were brought before tribunals of inquiry. The Buhari

regime that was characterized by low respect for human right in a bid to embed discipline and sanity in public life was toppled by the General Ibrahim Badamosi Babangidain a bloodless coup in 1985. For the next eight (8) years in which Ibrahim Badamosi Babangida was in power, there was no serious attempt to put a stop to corruption, in short, corruption reached an alarming rate such that even leaders found guilty during previous regimes and were thrown into jail were released alongside their properties that were initially confiscated. During his tenure, about 12 billion dollars mysteriously vanished from Nigeria's account. The menace called corruption kept eating deeper and deeper into the Nigerian economy. As a result of an intense opposition to his rule, Babangida handed over power to an interim government Ernest Shonekan who was later ousted from power by the military.

General Sani Abacha took over power in 1993 and it was in record that within five (5) years that he was in power, around five (5) billion dollars was stolen and certain revelations came to bare after his death of foreign accounts he possessed where he kept of course Nigerian Money that was stolen. In 1999, General Abdussalam Abubakar came into power and just as his predecessors, it was also alleged that about two (2) billion dollars was stolen from Nigerian purse. Yet, this man walks the length and breadth of Nigeria today without being questioned, in short, he is even being celebrated everywhere in Nigeria. He handed over power to the civilians in 1999. During Obasanjo's regime, it was alleged at some point that 16 billion dollars that was set aside for electric power project disappeared while Nigerians still lived in darkness. 300 billion naira meant for

road construction projects also disappeared. Obasanjo's rule was once again characterized by wide spread corruption, corruption prospered massively during his tenure.

In 2007, Obasanjo was succeeded by Yar'adua who compared to his successor was less corrupt. Unfortunately, he died while still running his term. And due to his constant illness before his final death, he couldn't fight long to wage war against corruption. The present administration that came up from 2010 has so far been the height of corruption in Nigeria since inception. In the 2011 election, 2.6 trillion naira was said to have disappeared from the public. Furthermore, Buhari's administration that came into power in 2015 is also bedeviled with corruption practices across every sectors of the economy.

From the history above it is evident that the issue of corruption has been from inception, irrespective of the regime, corruption at one point or the other still surfaced. This shows that corruption is embedded in Nigerians and the Nigerian economy.

2.2.5 Factors that have Promoted Corruption in Nigeria

The factors that have encouraged corrupt practices in Nigeria have been succinctly captured by Okpala and Enwefa (2017): (1) Society social structure which places emphasis on the citizen's achievement of specific goals without corresponding institutional moral procedures for its attainment, thereby encouraging non-conforming conduct (Rotimi & Obasaju, 2013); (2) Excessive government market involvement which leads to provision of public goods below the market price and subsidizing the balance such as petroleum products; (3) Weak regulation which makes corrupt practices very attractive when the expected gains exceed the expected costs of undertaking the act; and (4) Sociological factors which include multi-ethnicity, poor public officers' remuneration and benefits and greed behaviour from the ruling class.

Other factors as captured by Albin-Lackey (2011) include: (1) The system that rewards corruption or corruption pays. The political system is built to reward corruption and not to punish it. Corruption has remained a pre-requisite for success in Nigeria's political process evidenced by stolen elections; (2) Political interference in anti-corruption cases such as the case of James Ibori where the EFCC Chairman, Nuhu Ribadu, was removed from office due to his attempt to prosecute him; (3) Judicial inefficiency and deliberate delays. Most of the courts are burdened with an antiquated physical and legal infrastructure that renders them extremely slow and inefficient; (4) Judicial impropriety; and (5) EFCC's own shortages such as errors, incompetence, and poor leadership.

We have taken time to provide the above background for two main reasons; first, to stress the fact that corruption has been entrenched in the Nigerian system and it would not be possible to fight it with ad-hoc measures such as locking up the culprits. Second, the measures taken to fight this menace should be more permanent in nature, including the use of newer accounting systems like forensic accounting which extends the traditional accounting framework.

2.3 Theoretical Framework

This study is based on three (3) theories namely; stakeholder theory, diffusion of innovation theory and social cognitive theory. They are explained below;

2.3.1 Stakeholder Theory

Stakeholder theory generally credit Freeman R. Edward as the "father of stakeholder theory (1983). Stakeholder theory is a theory of organizational management and business ethics that addresses morals and values in managing an organization. Freeman had an article on Stakeholder theory in the California Management Review in late 1983. A stakeholder is any group or individual who can affect or is affected by the achievement of the organization objectives (Freeman, 1984). Stakeholders are people who have classifiable relationships with the organization. The purpose of an organization is to manage the interest, needs and viewpoints of its stakeholder. Stakeholder management is a major thought to be fulfilled in an organization (Friedman & Miles, 2006, Meyer 2007).

The theory in line with the study subject matter assumed the introduction of forensic accounting education into the curriculum by the federal government as a result of the pressure from stakeholders/citizens majorly against corruption. It suggested that the government will responds to the concerns and expectations of powerful stakeholders/citizens and some of the responses will be in the form of strategic opinions. Stakeholders' theory provides rich insights into the factors that motivate government in relation to the adoption and implementation of forensic accounting.

The implementation of forensic accounting could be likened to stakeholders 'theory; this is because the introduction of forensic accounting education was as a result of the pressure from stakeholders/citizen who are majorly against corruption. The stakeholder's theory suggests that government should take into consideration the interest, needs and viewpoints of the stakeholders/citizens, and some response should be informed of strategic opinions. It also provides insight to factors that motivate the federal government towards curbing corruption in the country (Ekubiat & Ime, 2016).

2.3.2 Diffusion of Innovations Theory

The first proponent of the theory is Rogers, (1995). Diffusion of innovations is a theory that seeks to explain how, why, and at what rate new ideas and technology spread through cultures (Richard, Florence, & Zénon, 2015). Rogers (1995) explained diffusion as the process by which an innovation is communicated through certain channels over time among the participants in a social system. The origins of the diffusion of innovations

theory are varied and span multiple disciplines. The four main elements of diffusion are the innovation, communication channels, time, and the social system. Diffusion is a special type of communication, in which the messages are concerned with a new idea. It is this newness of the idea in the message content of communication that gives diffusion its special character. This process consists of a series of actions and choices over time through which an individual or an organization evaluates a new idea and decides whether or not to incorporate the new idea into ongoing practice. This behavior consists essentially of dealing with the uncertainty that is inherently involved in deciding about a new alternative to those previously in existence. It is the perceived newness of the innovation, and the uncertainty associated with this newness, that is a distinctive aspect of innovation decision making (Rogers, 1995). This theory is related to the study as it presents the process of newness, implementation and consequences of the innovation as regards the forensic accounting education.

2.3.3 Social Cognitive Theory

Social Cognitive Theory (SCT), originally referred to as Social Learning Theory (Bandura, 1977), identifies human behavior as an interaction of - a) personal factors, b) behavior, and c) the environment (Bandura 1986). The theory provides a framework for understanding, and predicting a variety of types of human behavior. Social Cognitive Theory is useful for not only understanding behavior, but also identifying methods in which Behavior might be modified or changed (Pajares, 1997).

Furthermore, Social Cognitive Theory is the study of how learning occurs through changes in Mental state (Ormrod, 1999). The theory provides guidelines that can assist instructors in the design of programs to help individuals achieve change through their own motivation by providing them with specific knowledge, skills and resources (Anderson, 2000). In the model, the interaction between the person and the environment entails one's beliefs and cognitive competencies that are developed and influenced by their environment, both social and physical. Social environment refers to family members, friends and role models; the physical environment refers the individual's surroundings and access to resources (Pajares, 1997).

The combination of environment and behavior, involves an individual's behavior based on the impact of their environment, and at the same time their behavior can also be modified by that environment. This does not necessarily mean that all individuals will follow the same pattern of behavior given the same environment, as individuals will construe the same set of stimuli in different ways due to unique cognitive competencies and beliefs (Jones, 1989). The interaction between the individual and a specific behavior necessitates the influence of one's thoughts and one's actions.

2.4 Empirical Review

Efiong (2012) surveyed the level of awareness of forensic accounting by accounting students in a number of Nigerian universities. They found a very low level of awareness among students. They concluded that the integration of forensic accounting into the

universities' accounting curriculum would have a huge potential in enhancing students' skills and competencies and could serve as a veritable resource for mitigating fraud in Nigeria.

Rezaee, Ha and Lo (2014) examine the demand for, and interest in forensic accounting education and practice in China and report an increasing demand for the discipline among accounting professionals and experts. The authors suggested 21 forensic accounting topics that can be integrated into accounting curriculum towards a comprehensive forensic accounting course.

Zachariah, Masoyi, Ernest and Gabriel (2014) studied the application of forensic auditing in controlling fraud in Nigerian banks as a corrective measure to the rising rate of bank frauds, given the failure of audits to detect them. They suggest employment of forensic auditing in Nigerian banks by amending extant statutes, to make forensic auditors an essential part of the statutory audit framework. Contemporaneously, the increasing regulatory pressure on auditors to expand the repertoire of auditing to include detection of fraudulent financial statements has helped to reinforce the demand for FFA education and training.

Rezaee *et al.*, (2016) assess forensic accounting environment in China and contend that there is an urgent need of forensic accounting at both undergraduate and graduate level. Conducting a survey of 186 Chinese and 114 international students, the authors discover that both Chinese and international students expect future demand and interest in forensic

accounting to increase. The main concern with their study is that they draw the Chinese undergraduate students from Financial Mathematics class in a single university and graduate international students also from a single business school. Our study deviates from that and concentrates on only international postgraduate students from several universities in China.

Muthusamy (2011) assesses the forensic accounting awareness of large Malaysian companies and how that influences their adoption of forensic accounting services. The author targeted and interviewed the Chief Financial Officers of the large firms and note that awareness of forensic accounting services positively influences their perceived benefits, which positively affects their adoption. Efiang (2013) examines the extent to which forensic accounting techniques are applied in Nigeria. The author observes that when people become aware forensic accounting techniques, they buy into their perceived benefits and that influences their decision to adopt the techniques.

Amake and Ikhatua (2016) examined forensic accounting and fraud detection in Nigeria public sector. A research survey design was used for the study while a sample of One hundred (100) respondents comprising of auditors and accountants of four (4) ministries was selected from Edo State in Nigeria. Analysis of Variance (ANOVA) was used to test the hypothesis. The finding revealed that the application of forensic accounting in Nigeria's public sector is effective in detecting fraud; and there is significant relationship between forensic accounting and litigation service in Nigeria court.

Wang, Lee & Crumbley, (2016) found that there was a slight increase regarding the availability of forensic education in Hong Kong and Mainland China. The researcher indicated that social culture coupled with bribery and corruption in Mainland China pointed to the fact for higher need of forensic accounting services in the society. Thus, it is clear that there was a greater awareness and acceptance of the significance of services provided by forensic accountants in regard to fraud and corruption which created an increasing demand for forensic accounting services, thereby, there was an increasing supply for Forensic Accountants in Hong Kong and Mainland China.

Akani and Ogbeide (2017) empirically examined the effect of forensic accounting on fraud in the Nigeria Public Sector. The study employed the survey descriptive research design. Structured four-scale likert type questionnaire was used to elicit response from the respondent. The data were analyzed using frequency counts and simple percentage while the hypotheses were tested. The findings revealed that there is a significant relationship between forensic accounting and reduction of frauds in the Nigerian public sector.

Ocansey (2017) examined forensic accounting and the combating of economic and financial crimes in Ghana. The study employed survey research design by sampling all the technical officers (66) of Economic and organized crime office of Ghana and data were analysed through regression method. The study found that the application of

forensic accounting technique has significant impact on combating of economic and financial crimes.

Abuh and Yanusi (2018) assessed forensic accounting at combating financial crimes in Nigeria Public Sector through the effort of EFCC. Secondary data were used. A sample of 116 was obtained of the total population of 164 using Taro Yamane sample size statistical technique. Five point Likert scale questionnaire was employed while analysis of variance (ANOVA) was used to test the research hypothesis. The study findings indicate that the application of forensic accounting skills and techniques has contributed immensely in the investigation of complex financial crimes thereby enhancing economic stability.

Mohammed and Waled (2018) also examine the awareness and acceptance of forensic accounting among Libyan accounting educators. They administered questionnaires to 120 participants but received 70 completed responses from academicians and graduate students. Their study notes a high level of awareness and relevance of forensic accounting the North African country. Kramer, Seda and Bobashev (2018) find that both groups contend that the demand for forensic accounting services will continue to rise. Their results also reveal that both educators and practitioners recommend a distinct course or degree at the undergraduate and postgraduate levels, but disagree on the content and teaching techniques of forensic accounting course. The authors suggest integration of

topics beyond the scope of traditional accounting as well as experiential learning component into forensic accounting education.

Ogiriki & Appah (2018) empirically analysed the effect of forensic accounting and auditing techniques on public sector fraud detection, investigation and prevention in Nigeria. Specifically, the study sought to establish the effect of the various techniques of forensic accounting on public sector fraud and secondly, to determine the effect of forensic auditing on fraud detection, investigation and prevention. The study adopted an ex-post factor design, structured questionnaire were distributed for data collection and the hypothesis were analysed using regression analysis. The study revealed that the relationship between forensic accounting and auditing techniques and public sector fraud detection, investigation and prevention in Nigeria is quite significant. The study therefore concludes that forensic accounting and auditing techniques is a major panacea to the level of fraudulent activities experienced in the Nigerian public sector. It was recommended among others that government should consider providing more fraud hotlines, improve the whistle blowing policy and establish forensic accounting department in the public sector in order to enhance the fraud detection, investigation and prevention mechanism in the public sector.

Agu and Okoye (2019) evaluated the application of forensic accounting as a means of bridging audit expectation gap in Nigerian deposit money banks in Enugu state. Data collected from the survey study were analysed using Pearson Product Moment Correlation. Finding suggested a significant relationship between forensic investigation

and expectation gap. Okoye, Adeniyi and James (2019), reviewed the effect of forensic accounting and fraud management on selected firms in Nigeria. Data collected using questionnaire were analysed using descriptive statistics and hypotheses tested by means of regression. It revealed that forensic accounting significantly influence fraud detection and prevention. Onubiko Nwankwo and Achara (2019), examined the extent forensic accounting has effect on fraud management of organisations in Nigeria. Primary and secondary data for the study were analysed using Semantic Differential Scale to establish the significance of the hypothesis. Result showed significant correlation between fraud detection, reduction, and prevention engendered by forensic accounting and good management.

Adekoya, Oyebamiji and Lawal (2020) explored the use of forensic accounting in the control of tax fraud and tax evasion. Using exploratory research design, the study concluded that traditional auditing has failed in curbing tax fraud and tax evasion and that forensic accounting would expose, control and deter fraudulent practice on tax revenue. In a similar study, Adesina, Erin, Ajetunmobi, Ilogho and Asiriuwa (2020) sought to ascertain whether forensic audit influence fraud control in Nigeria with evidence from Nigeria Deposit Money Banks (DMBs). Survey research design was adopted for the study. Ordinary Least Square analysis of data collected revealed that involvement of qualified and experienced forensic auditors would not only help in ameliorating frauds in DMBs but would also lead to sanity in the banking sector.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents a detailed account of how the study will be carried out, while revealing the research methods used. This study focuses on Forensic Accounting Education and Corruption practices in Nigeria. A Perspective of Accounting Staff and Final Year Students' of the University of Benin. It is divided into a number of sections which include research design, population and sampling, sources of data collection, model specification and operationalization of variables, techniques of data analysis, research instrument and reliability of the instrument.

3.2 Research Design

This study adopts survey research design, which is a fact finding enquiry that explains phenomena as they exist at that moment in time. Survey involves asking structured questions to a representative cross section of the population at a single point in time. The justification for using a survey research design is that it is used when there is the need to examine the relationship that exists between two or more variables. Based on the above, the use of survey research design will enable the researcher to investigate the influence of forensic accounting education on corruption practices in Nigeria.

3.2 Population of the Study

The population of this study are in three categories of Academic, Non-academic Staff and the Final Year Students' in the Department of Accounting, Faculty of Management Sciences, University of Benin. This population has been chosen because they have passed through some level of knowledge stratum as well as experience in knowledge which other lower levels might have not attained overtime.

Academic Staff in the Department of Accounting	54
Non-Academic Staff in the Bursary Division, Salaries and Wages Department	85
Final Year Students' in the Department of Accounting	202

Source: Statistics and Records Unit, Registry Division, University of Benin, 2022

3.3 Sample Size and Technique

The sample size refers to the proportion of individuals that were actually chosen to participate in the study (Thornhill & Saunders, 2012). They comprise of the people that bare close characteristics with the population but which the researcher could access within the time and resource constraints. A random sampling technique was used for this study. This was used because it gave the population of study an equal chance of being

selected. Respondents are chosen randomly from the population. Hence, the sample size was determined using the Taro Yamane (1973) formula as given:

$$\frac{N}{1 + Ne^2}$$

Where;

n = Sample size required

N = Number of people in the population

e = Allowable error (%)

Thus,

$$n = \frac{341}{1 + 341(0.06)^2} = 158$$

Based on the above computations, sample size of approximately 158 respondents were chosen for the study.

3.4 Sources of Data

To achieve the purpose of the study, primary data was used. The source of the primary data entails the raw fact obtained from respondents from the Final Year Accounting Students', Academic and Non-Academic Staff in the University of Benin. The instrument used to collect the primary data is questionnaire. The questionnaire were structured due to

the fact that respondents feel more comfortable with questionnaire and the questions will be unambiguous and easy to answer.

3.5 Methods of Data Collection

This study adopts the use of a self-administered questionnaire. The choice was informed by the fact that it is less costly and less time consuming since the questionnaires can be easily distributed to dispersed respondents, is free from interviewer bias, can reach difficult respondents and is ideal for quantitative survey. However, it is subject to low response rate, interpretation ambiguity, respondent bias and insincerity, and delay in response (Kothari & Gaurav, 2014).

3.6 Operationalization of Variables

In this study, ordinal scale was used. Ordinal scale is a ranking either in ascending or descending order in which certain characteristics are possessed. The variables in this study was assessed with a 5-point Likert Scale, ranking from [1] strongly Agree SA to [5] Strongly Disagree SD.

Table 1: Operationalization of Variables

S/N	Variables	Measuring Scale	Questions
1.	Gender	2 point categorical scale	Q1
2.	Age	4 point interval scale	Q2
3.	Marital Status	3 point categorical scale	Q3
4	Highest Education Qualification	54 point categorical scale	Q4
5	Curbing Corruption Practices in Nigeria Through Forensic accounting Education	5 point likert scale	Q1 - Q5
6	Forensic Accounting Teaching	5 point Likert scale	Q6 – Q10
7	Forensic Accounting Research and Training	5 point Likert scale	Q11 – Q15
8	Forensic Accounting Practices and Methods	5 point Likert scale	Q16 - Q20
9.	Forensic Accounting Techniques and Skills	5 point Likert scale	Q21 - Q25
10.	Forensic Accounting Standards	5 point Likert scale	Q26 - Q30

Source: Researcher's Compilation, 2022.

3.7 The Research Instrument

The research instrument used for the study is a self-administered questionnaire on the study sample. The questionnaire is titled ‘Forensic Accounting Education and Corrupt Practices in Nigeria: A Perspective of Final Year Accounting Students’, Academic and Non-Academic Staff in the Department of Accounting of the University of Benin. The questionnaire consist of three sections which includes the Cover letter, the Demographic section and the last section which contains the Structural items relating to the research questions necessitating this study.

3.8 Techniques of Data Analysis

Before processing the responses, the completed questionnaire were sorted, checked and edited for completeness and consistency. The primary data collected was analysed using statistical analysis tools. Coding was done in Microsoft Excel 2020 while the statistical package for Social Sciences (SPSS) will be used.

Tables were used for easy presentation of results, descriptive analysis was used to analyze the results obtained from the questionnaire distributed while One-way Anova was used to estimate the existence of relationships among variables. This was enhanced by an explanation and interpretation of the data.

CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

4.1 Introduction

This chapter presents the empirical analysis of the data retrieved from respondents in the field survey. Specifically, a total of one hundred and fifty-eight (158) sets of questionnaires were distributed to the sampled respondents in Benin City, Edo state, out of which same number (158) sets of questionnaires were retrieved, cleaned and used for this analysis indicating a response rate of 100%.

4.2 Demographic Analysis

The demographic data of the respondents is presented in this section below.

Table 4.1: Demographic Profile of the Respondents

S/n	Variables		Frequency (N)	Valid Percentage (%)
1	Gender	Male	72	45.6
		Female	86	54.4
		Total	158	100.0
2	Marital Status	Single	154	97.5
		Married	4	2.5
		Total	158	100.0
3	Age	18-24years	126	79.7
		25-34years	27	17.1
		35-45years	1	.6
		46years and above	4	2.5
		Total	158	100.0

4	Educational Level	SSCE/OND	12	7.6
		Final Year Accounting	106	67.1
		BSC	30	19.0
		BSC/ACA	5	3.2
		MSC/Ph.d	5	3.2
		Total	158	100.0

Source: Author's Computation (2022)

Gender: In terms of the gender of the respondents, the above table shows that majority of the respondents were female. This category of respondents accounted for 86(54.4%) of the total respondents while 72(45.6%) were males.

Marital Status: On the marital status category, table 4.1 shows that majority of the respondents were single. This category of respondents accounted for 154(97.5%) of the total respondents while 4(2.5%) were married.

Age: On the age range distribution of the respondents, table 4.1 indicates that most of the respondents were aged between 18-24years. This category of respondents accounted for 126 (79.7%) of the total respondents while 27(17.1%) were aged between 25-34years, 1(.6%) were aged between 35-45years, 4(2.5%) were aged between 46years and above.

Educational Level: On the category of educational level, table 4.1 indicates that majority of the respondents were final year accounting students. This category accounted for 106(67.1%) of the total respondents while 12(7.6%) were at SSCE/OND, 30(19.0%) were at B.Sc level, 5 (3.2%) were at B.Sc/ACA level and 5(3.2) were at M.Sc/Ph.D level.

4.3 Descriptive Analysis

4.3.1 Data Presentation and Analysis for the Dependent Variable

The table below presents the descriptive analysis on the dependent variable (Corruption and Fraudulent Practices) using frequency count, percentage and mean.

Table 4.2: Descriptive Analysis of Corruption and Fraudulent Practices

S/N	STATEMENT	Total Responses	%Response					Descriptive Mean (x)
			SA 5 f/(%)	A 4 f/(%)	U 3 f/(%)	D 2 f/(%)	SD 1 f/(%)	
5	Establish a regulatory body to solely oversee forensic accounting practices	158 (100)	86 (54.4)	67 (42.4)	3 (1.9)	- (-)	2 (1.3)	4.49
6	Ensure statutory backing for forensic fraud investigation, court proceedings and expert witnessing	158 (100)	81 (51.3)	68 (43.0)	7 (4.4)	- (-)	2 (1.3)	4.43
7	Colleges and universities should encourage and advise students on career opportunities in forensic accounting	158 (100)	96 (60.8)	57 (36.1)	5 (3.2)	- (-)	- (-)	4.58
8	Regularly training and retraining forensic accountants on the current technological applications	158 (100)	99 (62.7)	48 (30.4)	9 (5.7)	- (-)	2 (1.3)	4.53
9	The Nigeria government should amend existing laws to meet the requirements of present-day technology	158 (100)	66 (41.8)	72 (45.6)	18 (11.4)	- (-)	2 (1.3)	4.27
	Average		85.6 (54.18)	62.4 (39.49)	8.4 (5.32)	1 (-)	1.6 (1.01)	4.46

SPSS output, Version 20 – Field Survey (2022)

The average mean value of 4.46 out of a possible maximum of 5 in Table 4.2 above suggests that, in relation to ways in which Nigeria as a nation engage and promote the forensic accounting profession to aid the fight against corruption and fraudulent practices, majority of the respondents agreed to the establishment of a regulatory body to solely oversee forensic accounting practices ($\bar{x}=4.49$), ensure statutory backing for forensic fraud investigation, court proceedings and expert witnessing ($\bar{x}=4.43$), colleges and universities should encourage and advise students on career opportunities in forensic accounting ($\bar{x}=4.58$), regularly training and retraining forensic accountants on the current technological applications ($\bar{x}=4.53$), and the Nigeria government should amend existing laws to meet the requirements of present-day technology ($\bar{x}=4.27$). It also clearly demonstrates that a significant majority of respondents (63.5%), of which 37.06% expressed strong agreement and 26.44% stated agreement, on statements related to ways of mitigating corruption and fraudulent practices as stated in Table 4.2 above. In comparison, 1.01% disagreed (strongly disagree + disagree) and 5.32 percent were undecided.

4.3.1 Data Presentation and Analysis for the Independent Variables

The table below presents the descriptive analysis on the independent variables (teaching of forensics accounting, forensics accounting research and training, forensics accounting practices and methods, forensics accounting techniques and skills, and forensics accounting standards) using frequency count, percentage and mean.

Table 4.3: Descriptive Analysis of Teaching of Forensic Accounting.

S/N	STATEMENT	Total Responses	%Response					Descriptive
			SA 5 f/(%)	A 4 f/(%)	U 3 f/(%)	D 2 f/(%)	SD 1 f/(%)	Mean (x)
10	Forensic accounting education has positive impact on students' creative and problem-solving skills to tackling corrupt practices	158 (100)	44 (27.8)	74 (46.8)	32 (20.3)	- (-)	8 (5.1)	3.97
11	Current forensic accounting curriculum may not be sufficiently responsive to society's demand for forensic accounting education and practice in Nigeria.	158 (100)	15 (9.5)	39 (24.7)	40 (25.3)	56 (35.4)	8 (5.1)	2.98
12	Forensic accounting education has been widely adopted and integrated into many Nigerian universities curriculum.	158 (100)	44 (27.8)	80 (50.6)	23 (14.6)	11 (7.0)	- (-)	3.99
13	Teaching of forensic accounting in Nigeria universities will enhance the fight against fraudulent practices.	158 (100)	10 (5.3)	51 (32.3)	42 (26.6)	45 (28.5)	10 (6.3)	3.04
14	Forensic accounting education has not contributed significantly to the fight against corruption and fraudulent practices in Nigeria.	158 (100)	47 (29.7)	81 (51.3)	19 (12.0)	6 (3.8)	2 (1.3)	4.06
	Average		32 (20.25)	65 (41.14)	31.2 (19.7 5)	23.6 (14.94)	5.6 (3.1)	3.61

SPSS output, Version 20 – Field Survey (2022)

The average mean value of 3.61 out of a possible maximum of 5 in Table 4.3 above suggests that majority of the respondents agreed that forensic accounting education has positive impact on students' creative and problem-solving skills to tackling corrupt

practices ($\bar{x}=3.97$), disagreed that the current forensic accounting curriculum may not be sufficiently responsive to society's demand for forensic accounting education and practice in Nigeria ($\bar{x}=2.98$), agreed that forensic accounting education has been widely adopted and integrated into many Nigerian universities curriculum ($\bar{x}=3.99$), agreed that teaching of forensic accounting in Nigeria universities will enhance the fight against fraudulent practices ($\bar{x}=3.04$), and agreed that forensic accounting education has not contributed significantly to the fight against corruption and fraudulent practices in Nigeria ($\bar{x}=4.06$). It also clearly demonstrates that a significant majority of respondents (61.39%), of which 20.25% expressed strong agreement and 41.14% stated agreement, believe that teaching of forensics accounting matches the aforementioned statements in Table 4.3. In comparison, 18.04% disagreed (strongly disagree + disagree) and 19.75 percent were undecided.

Table 4.4: Descriptive Analysis of Forensic Accounting Research and Training.

S/N	STATEMENT	Total Responses	%Response					Descriptive
			SA 5 f/(%)	A 4 f/(%)	U 3 f/(%)	D 2 f/(%)	SD 1 f/(%)	Mean (x)
15	Economic instability and poor educational policies affect forensic accounting research in Nigeria.	158 (100)	56 (35.4)	79 (50.0)	15 (9.5)	4 (2.5)	4 (2.5)	4.13
16	Lack of proper funding to carry out research in forensic accounting has deterred the utilization of forensic accounting tools in Nigeria	158 (100)	66 (41.8)	79 (50.0)	9 (5.7)	2 (1.3)	2 (1.3)	4.30
17	Forensic accounting training enhances the quality of investigative	158 (100)	82 (51.9)	68 (43.0)	4 (2.5)	2 (1.3)	- (-)	4.46

	services							
18	Training and certification in forensic accounting are very important to be a successful forensic accountant	158 (100)	47 (29.7)	70 (44.3)	26 (16.5)	12 (7.6)	3 (1.9)	3.92
19	Forensic accounting training helps to curb corruption and fraudulent practices in Nigeria	158 (100)	23 (14.6)	52 (32.9)	53 (33.5)	24 (15.2)	6 (3.8)	3.39
	Average		54.8 (34.68)	69.6 (44.05)	21.4 (13.54)	8.8 (5.57)	3 (1.90)	4.04

Source: Field Survey (2022)

The average mean value of 4.04 out of a possible maximum of 5 in Table 4.4 above suggests that majority of the respondents agreed to statement related to accounting research and training. Specifically, they stated that economic instability and poor educational policies affect forensic accounting research in Nigeria ($\bar{x}=4.13$), lack of proper funding to carry out research in forensic accounting has deterred the utilization of forensic accounting tools in Nigeria ($\bar{x}=4.30$), Forensic accounting training enhances the quality of investigative services ($\bar{x}=4.46$), Training and certification in forensic accounting are very important to be a successful forensic accountant ($\bar{x}=3.92$), and forensic accounting training helps to curb corruption and fraudulent practices in Nigeria ($\bar{x}=3.39$). It also clearly demonstrates that a significant majority of respondents (78.73%), of which 34.68% expressed strong agreement and 44.05% stated agreement, believe that accounting research and training matches the statement in the table above. In comparison, 7.47% disagreed (strongly disagree + disagree) and 13.54 percent were undecided.

Table 4.5: Descriptive Analysis of Forensic Accounting Practices & Methods.

S/N	STATEMENT	Total Responses	%Response					Descriptive
			SA 5 f/(%)	A 4 f/(%)	U 3 f/(%)	D 2 f/(%)	SD 1 f/(%)	Mean (x)
20	There is high demand and interest in forensic accounting practice in Nigeria	158 (100)	36 (22.8)	76 (48.1)	30 (19.0)	15 (9.5)	1 (.6)	3.83
21	Forensic accounting practice is still at its conception or infancy stage in Nigeria	158 (100)	59 (37.3)	88 (55.7)	8 (5.1)	1 (.6)	- (-)	4.31
22	Funding is paramount in improving forensic accounting practices in Nigeria.	158 (100)	45 (28.5)	81 (51.3)	25 (15.8)	7 (4.4)	- (-)	4.04
23	The existence of financial scandals, fraud and related financial and economic crisis has galvanized more interest in and demand for forensic accounting education and practices.	158 (100)	21 (13.3)	64 (40.5)	49 (31.0)	24 (15.2)	- (-)	3.52
24	Forensic accounting practice is not promoted in line with forensic accounting education in Nigeria.	158 (100)	74 (46.8)	70 (44.3)	10 (6.3)	- (-)	4 (2.5)	4.33
	Average		47 (29.75)	75.8 (47.97)	24.4 (15.44)	9.4 (5.95)	1 (0.63)	4.01

SPSS output, Version 20 – Field Survey (2022)

The average mean value of 4.01 out of a possible maximum of 5 in Table 4.5 above suggests that there is high demand and interest in forensic accounting practice in Nigeria (\bar{x} =3.60), forensic accounting practice is still at its conception or infancy stage in Nigeria (\bar{x} =3.78), funding is paramount in improving forensic accounting practices in Nigeria. (\bar{x} =3.67), the existence of financial scandals, fraud and related financial and economic crisis has galvanized more interest in and demand for forensic accounting education and

practices (\bar{x} =3.64), and forensic accounting practice is not promoted in line with forensic accounting education in Nigeria (\bar{x} =3.54). It also clearly demonstrates that a significant majority of respondents (77.72%), of which 29.75% expressed strong agreement and 47.97% stated agreement, believe that accounting practices and methods matches the aforementioned statements in Table 4.5. In comparison, 6.58% disagreed (strongly disagree + disagree) and 15.44 percent were undecided.

Table 4.6: Descriptive Analysis of Forensic Accounting Techniques & Skills.

S/N	STATEMENT	Total Responses	%Response					Descriptive
			SA 5 f/(%)	A 4 f/(%)	U 3 f/(%)	D 2 f/(%)	SD 1 f/(%)	Mean (x)
25	Forensic skill are significant in detecting fraud	158 (100)	74 (46.8)	70 (44.3)	10 (6.3)	- (-)	4 (2.5)	4.33
26	Forensic accounting techniques have positive effect on government	158 (100)	45 (28.5)	73 (46.2)	31 (19.6)	5 (3.2)	4 (2.5)	3.95
27	Forensic accounting services are very much needed in Nigeria	158 (100)	82 (51.9)	65 (41.1)	5 (3.2)	6 (3.8)	- (-)	4.41
28	The application of forensic accounting skills enhance the detection of corruption in Nigeria	158 (100)	57 (36.1)	81 (51.3)	15 (9.5)	3 (1.9)	2 (1.3)	4.19
29	Forensic accounting skills are the only methods used in combating corruption in Nigeria	158 (100)	13 (8.2)	18 (11.4)	46 (29.1)	18 (11.4)	13 (8.2)	2.66
	Average		54.2 (34.30)	61.4 (38.86)	21.4 (13.54)	6.4 (4.05)	4.6 (2.91)	3.91

SPSS output, Version 20 – Field Survey (2022)

The average mean value of 3.91 out of a possible maximum of 5 in Table 4.6 above suggests that majority of the respondents agreed that forensic skill are significant in

detecting fraud (\bar{x} =4.33), forensic accounting techniques have positive effect on government (\bar{x} =4.42), their claims or complaints are always handled satisfactorily (\bar{x} =3.95), forensic accounting services are very much needed in Nigeria (\bar{x} =4.41), the application of forensic accounting skills enhance the detection of corruption in Nigeria (\bar{x} =4.19) and forensic accounting skills are the only methods used in combating corruption in Nigeria (\bar{x} =2.66). It also clearly demonstrates that a significant majority of respondents (73.16%), of which 34.30% expressed strong agreement and 38.86% stated agreement on statements related to forensics accounting techniques and skills as stated in Table 4.6 above. In comparison, 6.96% disagreed (strongly disagree + disagree) and 13.54 percent were undecided.

Table 4.7: Descriptive Analysis of Forensic Accounting Standards.

S/N	STATEMENT	Total Responses	%Response					Descriptive
			SA 5 f/(%)	A 4 f/(%)	U 3 f/(%)	D 2 f/(%)	SD 1 f/(%)	Mean (x)
30	Forensic accounting standards have significant influence on corrupt practices in Nigeria	158 (100)	34 (21.5)	67 (42.4)	39 (24.7)	18 (11.4)	- (-)	3.74
31	The mission and role of forensic accounting standard are well defined in Nigeria	158 (100)	7 (4.4)	33 (20.9)	67 (42.4)	44 (27.8)	7 (4.4)	2.93
32	Forensic accounting standards have been used to reduce corruption activities in Nigeria.	158 (100)	15 (9.5)	62 (39.2)	41 (25.9)	36 (22.8)	4 (2.5)	3.30
33	There is relationship between forensic accountants and the government.	158 (100)	19 (12.0)	75 (47.5)	50 (31.6)	11 (7.0)	3 (1.9)	3.61
34	Forensic accountant standards are	158	91	61	4	-	2	4.51

needed in Nigeria.	(100)	(57.6)	(38.6)	(2.5)	(-)	(1.3)	
Average		33.2 (21.01)	59.6 (37.7)	40.2 (25.44)	21.8 (13.80)	3.2 (2.03)	3.62

SPSS output, Version 20 – Field Survey (2022)

The average mean value of 3.62 out of a possible maximum of 5 in Table 4.7 above suggests that majority of the respondents agreed that forensic accounting standards have significant influence on corrupt practices in Nigeria (\bar{x} =3.74), the mission and role of forensic accounting standard are well defined in Nigeria (\bar{x} =2.93), forensic accounting standards have been used to reduce corruption activities in Nigeria (\bar{x} =3.30), there is relationship between forensic accountants and the government (\bar{x} =3.61) and Forensic accountant standards are needed in Nigeria (\bar{x} =4.51). It also clearly demonstrates that a significant majority of respondents (58.71%), of which 21.01% expressed strong agreement and 37.7% stated agreement on statements related to forensics accounting standards and skills as stated in Table 4.7 above. In comparison, 15.83% disagreed (strongly disagree + disagree) and 25.44 percent were undecided.

4.4 Correlation Analysis on Forensic Accounting Education and Corrupt Practices in Nigeria

The correlation matrix is presented in Table 4.7. Essentially, the result reveals the pairwise relationship among the variables used in the study. Principally, Correlation analysis is used to examine the strength (strong or weak) and direction (positive or negative) of relationship that occurs between two or more variables.

Table 4.8: Correlation Results on Forensic Accounting Education and Corrupt Practices in Nigeria

Correlations

		CFP	FAT	FART	FAP	FATS	FAS
CFP	Pearson Correlation	1					
	Sig. (2-tailed)						
	N	158					
FAT	Pearson Correlation	-.312**	1				
	Sig. (2-tailed)	.000					
	N	158	158				
FART	Pearson Correlation	-.614**	-.424**	1			
	Sig. (2-tailed)	.000	.000				
	N	158	158	158			
FAP	Pearson Correlation	-.428**	-.263**	.591**	1		
	Sig. (2-tailed)	.000	.001	.000			
	N	158	158	158	158		
FATS	Pearson Correlation	-.492**	-.381**	.721**	.603**	1	
	Sig. (2-tailed)	.000	.000	.000	.000		
	N	158	158	158	158	158	
FAS	Pearson Correlation	-.358**	-.351**	.541**	.235**	.516**	1
	Sig. (2-tailed)	.000	.000	.000	.003	.000	
	N	158	158	158	158	158	158

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

Source: Author's Estimation from SPSS 10, 2022.

The correlation analysis revealed that all the explanatory variables has a negative correlation with the dependent variable (corrupt practices). Specifically, teaching of forensics accounting with a coefficient of -0.312 was found to have a negative correlation with corrupt practices, forensics accounting research and training with a coefficient of -0.614 was found to have a negative correlation with corrupt practices, forensics

accounting practices and methods with a coefficient of -0.428 was found to have a negative correlation with corrupt practices, forensics techniques and skills with a coefficient of -0.492 was found to have a negative correlation with corrupt practices and forensics accounting standards with a coefficient of -0.358 was found to have a negative correlation with corrupt practices.

Furthermore, none of the variables has a coefficient value greater than 0.80 which would have indicated the existence of multicollinearity problem which implies a situation where some of the explanatory variables in a model is correlated hence limiting and altering the efficiency of the regression results. Hence, the variables of the study are free from the problem of multicollinearity, implying that we can proceed with the conduction of the Ordinary Regression Analysis.

4.5 Regression Analysis on Forensic Accounting Education and Corrupt Practices in Nigeria

The regression analysis is conducted to ascertain the relationship (direction and magnitude) between each independent variables and the dependent variable of the study. The regression output as retrieved from the SPSS statistical app is presented in Table 4.6 below.

Table 4.8: Regression Analysis on Forensic Accounting Education and Corrupt Practices in Nigeria.

Model		Coefficients						
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	1.793	.343		5.233	.000	1.116	2.469
	FAT	-.059	-.078	-.053	-5.747	.000	-.096	.214
	FART	-.445	-.094	-.485	-4.711	.000	-.258	.632
	FAP\M	-.093	-.089	-.088	-1.042	.299	-.084	.270
	FATS	-.049	-.091	-.054	-.536	.592	-.131	.229
	FAS	-.025	-.071	-.028	-.352	.725	-.116	.166

a. Dependent Variable: CFP

The mathematical representation of the model showing the magnitude of change and the direction of the effect of the independent variables on the dependent variable is as shown below:

$$CFP = 1.79 - FAT - FART - FAP - FATS - FAS + \varepsilon$$

$$CFP = 1.79 - .059FAT - 0.445FART - 0.093FAP - 0.049FATS - 0.025FAS + \varepsilon$$

The result in Table 4.8 revealed that FAT with a coefficient value of -0.059, t-value of -5.747 and a probability value of 0.0000 which is less than the 5% confidence level positively and significantly affect CFP. This implies that the greater the level of accounting teaching practice, the lesser the propensity of the occurrence of corruption practices and vice versa. Contrarily, FART with a coefficient value of -0.445, t-value of -

4.771 and a probability value of 0.0000 which is less than the 5% statistical significant level negatively and significantly affect CPS. This implies that the greater the level of the forensics accounting research and training, the lesser the propensity of the occurrence of corruption practices and vice versa, although, this effect is not statistically significant. FAP is seen to have a negative and insignificant effect on CPS (Coeff. = -0.093, t-value = -1.042 & p. value = 0.299 > 0.05) implying that the higher the forensics accounting practices and methods, the lesser the propensity of the occurrence of corruption practices. FATS is seen to have a negative and insignificant effect on CPS (Coeff. = -0.049, t-value = -.536 & p. value = 0.592 > 0.05). This implies that enhanced forensics accounting techniques and skills results into an insignificant effect on the propensity of the occurrence of corruption practices. Finally, the result revealed that FAS has a negative and insignificant effect on CPS (Coeff. = -0.025, t-value = -.352 & p. value = 0.725 > 0.05).

Table 4.9 Model Summary on Forensic Accounting Education and Corrupt Practices in Nigeria.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.623 ^a	.388	.368	.41082	.388	19.306	5	152	.000	1.729

a. Predictors: (Constant), FAS, FAP, FAT, FATS, FART

b. Dependent Variable: CFP

The result of the R-squared value of 0.62 shows that a high proportion of the variation in the dependent variable is accounted for by the independent variables. Specifically, it shows that only 62% of the variations in the dependent variable is accounted for by the explanatory variables of the study leaving 38% captured by the error or stochastic term. Hence, the model is well-fitted and may be depended upon for efficient and effective policy formulation. This is further stressed by the adjusted R² value of 0.30. Furthermore, the Durbin Watson value (1.73) which is approximately equal to 2 implying the absence of serial correlation within the variables.

4.5.1 Test of Hypotheses

The hypotheses that are stated in the chapter one of the study are tested in this section using 5% level of statistical significance. The probability values for the test of hypotheses are derived from the regression result presented in Table 4.8.

Hypothesis One

There is no significant relationship between forensics accounting teaching and corrupt practices.

In the Regression Results in Table 4.8, Forensic Accounting Teaching has a significant relationship (T – Stat = -5.747, P = .000) with Corrupt Practices. The decision rule is to accept the Null Hypothesis if the P – value is greater than 0.05, otherwise the alternative Hypothesis should be accepted. Therefore based on the statistics of Forensic Accounting

Teaching ($T - \text{Stat} = -5.747, P = .000$), the study rejects the Null Hypothesis and concludes that Forensic Accounting Teaching has a significant influence on the curbing of Corruption Practices in Nigeria at the 5% significant level.

Hypothesis Two

There is no significant relationship between forensics accounting research and training and corrupt practices.

In the Regression Results in Table 4.8, Forensic Accounting Research and Training has a significant relationship ($T - \text{Stat} = -4.711, P = .000$) with Corrupt Practices. The decision rule is to accept the Null Hypothesis if the $P - \text{value}$ is greater than 0.05, otherwise the alternative Hypothesis should be accepted. Therefore based on the statistics of Forensic Accounting Research and Training ($T - \text{Stat} = -4.711, P = .000$), the study rejects the Null Hypothesis and concludes that Forensic Accounting Research and Training has a significant influence on the curbing of Corruption Practices in Nigeria at the 5% significant level.

Hypothesis Three

There is no significant relationship between forensics accounting practices and methods and training and corrupt practices.

In the Regression Results in Table 4.8, Forensic Accounting Practices and Methods has a significant relationship ($T - Stat = -1.042$, $P = .299$) with Corrupt Practices. The decision rule is to accept the Null Hypothesis if the $P - value$ is greater than 0.05, otherwise the alternative Hypothesis should be accepted. Therefore based on the statistics of Forensic Accounting Practices and Methods ($T - Stat = -1.042$, $P = .299$), the study accepts the Null Hypothesis and concludes that Forensic Accounting Practices and Methods have no significant influence on the curbing of Corruption Practices in Nigeria at the 5% significant level.

Hypothesis Four

There is no significant relationship between forensics accounting techniques and skills and corrupt practices.

In the Regression Results in Table 4.8, Forensic Accounting Techniques and Skills has a significant relationship ($T - Stat = -.536$, $P = .592$) with Corrupt Practices. The decision rule is to accept the Null Hypothesis if the $P - value$ is greater than 0.05, otherwise the alternative Hypothesis should be accepted. Therefore based on the statistics of Forensic Accounting Techniques and Skills ($T - Stat = -.536$, $P = .592$), the study accepts the Null Hypothesis and concludes that Forensic Accounting Techniques and Skills have no significant influence on the curbing of Corruption Practices in Nigeria at the 5% significant level.

Hypothesis Five

There is no significant relationship between forensics accounting standards and corrupt practices.

In the Regression Results in Table 4.8, Forensic Accounting Standards has a significant relationship (T – Stat = $-.352$, P = $.725$) with Corrupt Practices. The decision rule is to accept the Null Hypothesis if the P – value is greater than 0.05, otherwise the alternative Hypothesis should be accepted. Therefore based on the statistics of Forensic Accounting Standards (T – Stat = $-.352$, P = $.725$), the study accepts the Null Hypothesis and concludes that Forensic Accounting Standards have no significant influence on the curbing of Corruption Practices in Nigeria at the 5% significant level.

4.6 Discussion of Findings

From the results, there was a significant relationship between forensics accounting teaching and corrupt practices. In line with Enofe, Ekpulu, and Ajala (2015) examined forensic accounting and corporate crime mitigation in Nigeria. Findings gotten indicated that forensic accounting could be a valuation tool in strengthening corporate governance which could help to curb the menace of corporate crime in Nigeria.

Also, the analysis revealed that there is a significant relationship between forensics accounting research and training and corrupt practices. Similarly, Owolabi, Dada, and Olaoye (2013) concluded that it is evident that forensic accounting technique can go a long way in the

investigation and detection of corrupt practices but because EFCC has not established a forensic accounting unit in carrying out its investigation, their result showed no evidence of embezzlement prevention by applying forensic accounting technique.

Furthermore, the study revealed that there is no significant relationship between forensics accounting practices and methods. Contrary to this study's findings, Tariq, Moayad, Sofri, and Ala (2013) determined the impact of using forensic accounting on financial corruption. The main findings of their study revealed that there is a significant relationship between the forensic accounting methods and effectiveness of the control and auditing bodies to detect financial corruption cases.

Furthermore, the analysis revealed that there is no significant relationship between forensics accounting techniques and skills and corrupt practices. Finally, the analysis revealed that there is no significant relationship between forensics accounting standards and corrupt practices.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION, AND RECOMMENDATIONS

5.1 Introduction

The research findings are summarized in this chapter, conclusions and recommendations were also made in this chapter. The chapter is structured as outlined as follows; the summary of findings, contribution to knowledge, the conclusion of the study, the recommendations of the study, and the researcher suggestions for further research.

5.2 Summary of Findings

The study investigated the determinants of forensic accounting education and corrupt practices in Nigeria. The variables explored are: teaching of forensics accounting, forensics accounting research and training, forensics accounting practices and methods, forensics accounting techniques and skills, and forensics accounting standards; while corrupt practice was the study's dependent variable. Data were primarily sourced through the administration of one hundred and fifty-eight (158) questionnaire out of which same number (158) were found usable for the empirical analysis. The descriptive (frequency, mean and percentage) and inferential statistics (regression) were adopted for the study's analysis. Specifically, the regression analysis revealed the following:

- i. There is a negative and significant relationship between teaching of forensics accounting and corrupt practices.
- ii. The analysis showed a negative and significant relationship between forensics accounting research and training and corrupt practices.
- iii. The result showed a negative and insignificant relationship between forensics accounting practices and methods and corrupt practices.
- iv. The analysis showed a negative and insignificant relationship between forensics accounting techniques and skills and corrupt practices.
- v. The analysis showed a negative and insignificant relationship between forensics accounting standards and corrupt practices.

5.3 Contribution to Knowledge

This study contributed to the body of knowledge on the relationship between forensic accounting education and corrupt practices in Nigeria, as the study established that forensic accounting education variables (teaching of forensics accounting and forensics accounting research and training) significantly affect corrupt practices in Nigeria while the study findings and conclusions has now become an addition to the body of literature on the relationship between forensic accounting education and corrupt practices, and a reference material for further research.

5.4 Conclusion

The main objective of this study was to examine the relationship between forensics accounting education and corrupt practices. The study employed the use of descriptive survey study as its research design. Five specific objectives were generated to accomplish the general objective of the study. The questionnaire was the research instrument targeted at a sample of 158 respondents for the study in which same number was retrieved and utilised for the empirical analysis.

The quantitative data were analyzed using descriptive statistics and regression analysis via SPSS version 20.0. Considering the research objectives of the study; the findings of the study had demonstrated that only two forensics accounting education variables (teaching of forensics accounting and forensics accounting research and training) was found to have a significant impact on corrupt practices while forensics accounting practices and methods, forensics accounting techniques and skills, and forensics accounting standards was found to have an insignificant impact on corrupt practices. Hence, it is expedient that these forensics accounting education variables (teaching of forensics accounting and forensics accounting research and training) be taken highly into consideration effective control of corrupt practices.

5.5 Recommendations and Implication

From the research analysis and conclusions above, the following recommendations were made:

- i. Forensics accounting should be included in the secondary school curriculum in order to create an early awareness of students on concept related to fraud and corrupt practices and how to effectively mitigate such (fraud and corrupt practices) with effective forensics accounting practices
- ii. Research and training on forensics accounting should be strengthened, this is to ensure that new and innovative forensics accounting practices is found which in turn could connote into more effective ways for curbing corrupt practices.
- iii. Lastly, variables such as forensics accounting practices and methods, forensics accounting techniques and skills, and forensics accounting standards should be improved upon for optimality and effectiveness in achieving the corruption eradication goals.

5.5 Proposal for Further Study

Having limited this study to a sample size of three one hundred and fifty-eight (158) of which only same number (158) was adopted for analysis, it is imperative that other studies be conducted on other regions and context. For instance, further studies should be conducted on: the challenges of forensics accounting in Nigeria.

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APPENDIX

**DEPARTMENT OF ACCOUNTING
FACULTY OF MANAGEMENT SCIENCES**

**UNIVERSITY OF BENIN
BENIN CITY**

Dear Respondent,

I am a final year student of the above named institution and presently conducting a research study on the topic: 'Forensic Accounting Education and Corrupt Practices in Nigeria: A perspective of Accounting staff and final year students in the university of Benin.

This research is meant to fulfil one of the requirements for the award of Bachelor's Degree in Accounting. The questionnaire is designed in a way that it can be filed seamlessly. In each question, you are requested to mark the options that applies and suitable to your organization.

Be rest-assured that your responses will be treated confidentially and only for the purpose of the research.

I am grateful for devoting your time in completing this questionnaire.

Yours faithfully,

Bright Olumide Enabor

QUESTIONNAIRE

SECTION A

It will only take few minutes of your time to complete and any information provided will be used purely for academic purposes. Thanks for your co-operation.

Instructions

Please tick or mark (√) in the boxes provided or fill where appropriate.

1. Sex: Male [] Female []
2. Age: 18-24 [] 25-34 [] 35-45 [] 46 & above []
3. Marital Status: Single [] Married [] Divorce []
4. Highest Educational Qualification: SSCE/OND [] B.Sc [] B.Sc/ACA/Final Year Accounting [] B.Sc/ANAN/ICAN [] M.SC/PhD []

SECTION B

Use the scales provided below to indicate your level of agreement or disagreement with each statement. The scales are SA, A, N, D and SD; Strongly Agree, Agree, neutral, Disagree and Strongly Disagree respectively.

5. Corrupt practices

	How can Nigeria as a nation engage and promote the forensic accounting profession to aid the fight against corruption and fraudulent practices? (Corruption and Fraudulent Practices)	SA	A	N	D	SD
1.	Establish a regulatory body to solely oversee forensic accounting practices					
2.	Ensure statutory backing for forensic fraud investigation, court proceedings and expert witnessing					
3.	Colleges and universities should encourage and advise students on career opportunities in forensic accounting					

4.	Regularly training and retraining forensic accountants on the current technological applications					
5.	The Nigeria government should amend existing laws to meet the requirements of present-day technology					
6.	Teaching of Forensic Accounting	SA	A	N	D	SD
6.	Forensic accounting education has positive impact on students' creative and problem-solving skills to tackling corrupt practices					
7.	Current forensic accounting curriculum may not be sufficiently responsive to society's demand for forensic accounting education and practice in Nigeria.					
8.	Forensic accounting education has been widely adopted and integrated into many Nigerian universities curriculum.					
9.	Teaching of forensic accounting in Nigeria universities will enhance the fight against fraudulent practices.					
10.	Forensic accounting education has not contributed significantly to the fight against corruption and fraudulent practices in Nigeria.					
7	Forensic Accounting Research and Training	SA	A	N	D	SD
11.	Economic instability and poor educational policies affect forensic accounting research in Nigeria.					
12.	Lack of proper funding to carry out research in forensic accounting has deterred the utilization of forensic accounting tools in Nigeria					
13.	Forensic accounting training enhances the quality of investigative services					
14.	Training and certification in forensic accounting are very important to be a successful forensic accountant					
15.	Forensic accounting training helps to curb corruption and					

	fraudulent practices in Nigeria					
8	Forensic Accounting Practices & Methods	SA	A	N	D	SD
16.	There is high demand and interest in forensic accounting practice in Nigeria					
17.	Forensic accounting practice is still at its conception or infancy stage in Nigeria					
18.	Funding is paramount in improving forensic accounting practices in Nigeria.					
19.	The existence of financial scandals, fraud and related financial and economic crisis has galvanized more interest in and demand for forensic accounting education and practices.					
20.	Forensic accounting practice is not promoted in line with forensic accounting education in Nigeria.					
9	Forensic Accounting Techniques & Skills	SA	A	N	D	SD
21.	Forensic skill are significant in detecting fraud					
22.	Forensic accounting techniques have positive effect on government					
23.	Forensic accounting services are very much needed in Nigeria					
24.	The application of forensic accounting skills enhance the detection of corruption in Nigeria					
25.	Forensic accounting skills are the only methods used in combating corruption in Nigeria					
10	Forensic Accounting Standards	SA	A	N	D	SD
26.	Forensic accounting standards have significant influence on corrupt practices in Nigeria					
27.	The mission and role of forensic accounting standard are well defined in Nigeria					

28.	Forensic accounting standards have been used to reduce corruption activities in Nigeria.					
29.	There is relationship between forensic accountants and the government.					
30.	Forensic accountant standards are needed in Nigeria.					

SA – Strongly Agree, A – Agree, N – Neutral, D – Disagree, SD – Strongly Disagree