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Forensic Accounting Mechanisms as Determinants of Financial Fraud Control in Nigeria.

OKORO, Godsday Edesiri
Department of Accounting,
Delta State University Abraka
egokoro@delsu.edu.ng

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Abstract
This study investigates whether forensic accounting mechanisms serve as major determinants of financial fraud control in Nigeria. Survey research design involving two hundred and twenty(220) respondents, who are professional accountants, management staff, and practicing auditors of commercial banks in Warri metropolis, Delta State, Nigeria was used. The main data collection instrument is the questionnaire and data obtained were analyzed using both descriptive (mean, standard deviation, minimum value, maximum value, kurtosis, skewness and Pearson correlation), and inferential statistics (multiple regression). The dependent variable is fraud control while the independent variable is forensic accounting mechanisms (proxied by forensic litigation support and expert testimony). The regression model offers strong evidence that forensic accounting services, especially litigation support and expert testimony play significant roles in enhancing financial fraud control. With a high R^2 and statistically significant coefficients, the model is both reliable and informative for decision-making in corporate governance, compliance, and risk management contexts. The study recommends that commercial banks can enhance their control over financial fraud by investing more in forensic litigation support services, possibly followed by strengthening their use of expert testimony. The study contributes to the existing body of knowledge by reinforcing the significance of forensic accounting mechanism (forensic litigation support and expert testimony) in financial fraud control in the Nigerian context, particularly for commercial banks in Nigeria.

Keywords: *Forensic accounting; Fraud control; Litigation support; Expert testimony; Nigeria*
JEL Classification: *M41; M42*

Introduction

The economic stability of the majority of emerging countries, including Nigeria, has been severely impacted by the surge in financial fraud. Fraudulent activities have infiltrated the banking industry, government, and private sectors in Nigeria, for example. In order to combat financial fraud, forensic accounting - an investigative method that blends accounting, auditing, and legal knowledge has become essential. Since traditional auditing techniques are frequently inadequate in addressing the increasing sophistication of fraudulent operations, research emphasises the urgent need for efficient fraud detection and prevention tools (Anthony & Gavine, 2022).

Although forensic accounting is still relatively new in Nigeria, its use is becoming more and more well-known because of how well it reduces fraud and improves financial reporting. Research shows that by using analytical methods beyond routine audits, forensic accounting greatly enhances the detection of fraudulent activity (Fatoki, 2023). This strategy is especially helpful in the fight against economic crimes and corruption, which continue to be problems even with anti-graft organisations in place. The use of forensic accounting techniques has helped the Nigerian banking industry, which is frequently the focus of fraudulent schemes. According to this field's research, forensic accounting improves fraud detection, control, prevention, and management, which benefits financial institutions' integrity and performance (Agboare, 2021). More so, the integration of forensic expertise with the use of advanced technologies such as biometric authentication has further strengthened forensic accounting as a mechanism in controlling financial fraud.

According to Akande, Benjamin, and Umukoro (2024), forensic accounting is a crucial tool in the public sector, especially in regions with high rates of financial mismanagement and corruption. The relevance of forensic accounting in strengthening internal controls, identifying fraud in public organisations, and aiding in the prosecution of financial crimes is highlighted by studies (Abeki, 2023; Agboare, 2021; Adesina et al., 2020). It has been demonstrated that using forensic accounting procedures in government operations improves financial transparency and lowers fraudulent activity (Amahi, 2023). Despite its potential, Nigerian forensic accounting confronts a number of obstacles, such as a lack of specialised training, low awareness, and an insufficient regulatory framework. According to Adam, Zakari, and Bello (2023), forensic accounting offers a strong method for preventing financial crime by providing notable enhancements in internal controls, financial reporting, and fraud detection. But in order to realise its potential to revolutionise the financial landscape, the government, trade associations, and educational institutions must work together to remove current obstacles and encourage its application in a variety of industries.

Anthony and Gavine (2022) observed that financial fraud is still a major problem in Nigeria, eroding both public confidence and economic growth. Systemic inefficiencies, corruption, and a lack of technical expertise have limited the effectiveness of anti-corruption organisations like the Independent Corrupt Practices Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC), despite their creation. More advanced mechanisms, such as forensic accounting, are required since traditional auditing methods frequently fall short in identifying and stopping complex financial crimes. Therefore, by combining accounting, auditing, and investigative abilities, forensic accounting has been recognised as a vital instrument for thwarting financial fraud (Obafemi, 2021). Its acceptance in Nigeria is still in its early stages, though, and there are still a lot of knowledge, training, and institutional support deficiencies.

The issue is made worse by the fact that many public and commercial organisations are unable to successfully apply forensic accounting techniques, as Olaoye (2020) correctly noted. Therefore, the difficulties also exist in the public sector, where pervasive corruption and lax internal controls foster an atmosphere that encourages fraud. Research has shown that although forensic accounting can enhance fraud detection and control and strengthen internal controls, its use is constrained by a shortage of qualified forensic accountants and inadequate legal frameworks to facilitate its incorporation into public institutions (Amahi, 2023). Financial crimes like insider trading, fund embezzlement, and cyber fraud are still common in Nigeria's banking industry and result in significant financial losses.

Insufficient investments in technology and human capital development have impeded the use of forensic accounting procedures, such as expert testimony and litigation support, which have demonstrated efficacy in identifying and addressing financial fraud (Micah, Adinnu & Ibitomi, 2023). Additionally, Nigeria lacks established forensic accounting education and training programs, which hinders the ability to efficiently investigate and prosecute financial crimes and permits fraudulent activities to continue. Furthermore, a major obstacle is the lack of strong regulatory standard and guidance for forensic accounting procedures. Organisations find it difficult to apply forensic accounting successfully in the absence of clear policies, which leaves financial systems open to abuse (Ubesie, Ibezim & Cyriacus, 2023). Policymakers, professional associations, academic institutions, and researchers must work together to address these problems and create a framework that encourages the broad application of forensic accounting techniques as instruments for financial fraud controls in Nigeria. Because of this, this study was conducted to find out how much forensic accounting influences financial fraud controls in Nigeria.

Review of Related Literature

Conceptualization of Forensic Accounting

Globally, forensic accounting has become a vital weapon in the fight against financial fraud and corruption. In order to evaluate financial data for use in court cases and fraud detection, it integrates accounting, auditing, and investigative methods (Madu-Chima, Egbunike & Okoro, 2020). Many nations have adopted forensic accounting procedures to improve financial accountability and transparency as a result of the growth in financial crises like Enron and WorldCom (Okoye, Okoro & Salubi, 2017). Globally, forensic accounting has been included into anti-fraud policies and corporate governance frameworks in a number of industries, such as public administration, banking, and insurance. According to studies (Ogwiji, 2023; Victory, Promise & Mike, 2022), forensic accounting is essential for enhancing financial reporting and fortifying internal controls, especially in developed nations where technological tools like artificial intelligence (AI) and data mining have been used to identify irregularities in financial transactions.

Although forensic accounting is still in its infancy in Nigeria, its ability to combat financial crimes and systemic corruption is becoming more widely acknowledged. Robust fraud detection measures are necessary since the nation has long grappled with financial irregularities, mismanagement, and embezzlement. One practical way to lessen these difficulties, especially in the public sector, is through forensic accounting (Olaoye, 2020). Its efficacy in identifying and stopping fraud in Nigerian banks and government entities has been demonstrated by empirical research. For example, forensic accounting procedures greatly lower fraud and improve operational efficiency, according to a study by Agboare (2021); yet, their widespread usage in Nigeria is hindered by a lack of qualified personnel and insufficient legal frameworks.

Due to a lack of formalised forensic accounting education, low funding, and low awareness, the Nigerian government has made a concerted effort to integrate forensic accounting into its anti-corruption agencies, including the Economic and Financial

Crimes Commission (EFCC). Nevertheless, the practice is still underutilised (Anthony & Gavine, 2022). Furthermore, in order to address the lack of qualified experts, Nigerian colleges are increasingly calling for forensic accounting training and curriculum development. In order to standardise forensic accounting procedures in Nigeria, academics have underlined the necessity of statutory recognitions and a regulatory framework (Ogwiji, 2023). Fighting financial crimes has benefited greatly from forensic accounting, especially in Nigeria's public sector where corruption and fraud are pervasive.

Research indicates that forensic accounting mechanisms such as litigation support and expert testimony significantly improve fraud detection, control and prevention in public institutions (Amahi, 2023; Aminat, Ezekiel & Obafemi, 2023). Even while forensic accounting is now widely acknowledged as a crucial instrument for financial responsibility, fraud management, and prevention, its application in Nigeria is still in its infancy. Leveraging its full potential requires addressing obstacles such a lack of legal assistance, a lack of knowledge, and a lack of integration into governance institutions. Nigeria may use forensic accounting to fight financial crimes and advance economic stability by raising awareness and developing its competence.

Financial Fraud Control

In Nigeria, financial fraud is still a major problem that affects a number of industries, such as public administration, banking, and insurance. Because of the liquid nature of its assets, fraudulent activities pose a constant threat to the Nigerian banking industry in particular. Effective internal control systems are essential for lowering financial fraud, according to studies. Fraudulent activities in Nigerian banks have been shown to be considerably reduced by internal controls like strict risk management guidelines, segregation of duties, and deterrent mechanisms (Abeki, 2023). Because of poor regulatory monitoring and internal controls, fraud still affects financial institutions in spite of these measures (Adebayo & Ilesanmi, 2020). According to research, banks frequently struggle to put strong fraud prevention frameworks into place, which has caused the public's faith in them to decline. To bridge these gaps, actions including forensic audits and the creation of forensic accounting departments within businesses have been suggested (Adesina et al., 2020).

Corruption, embezzlement, and financial mismanagement are still common in the public sector. Although there are financial control measures in place, systemic inefficiencies and inadequate monitoring limit their efficacy, according to a study conducted on local governments in Nigeria. Therefore, improving financial accountability requires bolstering these controls and implementing frequent audits (Adebayo & Ilesanmi, 2020). According to a study by Anthony and Gavine (2022), forensic accounting greatly strengthens internal controls, raises the calibre of financial reporting, and helps detect fraud. Nevertheless, the implementation and use of forensic accounting in Nigeria's public and private sectors are severely hampered by a shortage of qualified forensic accountants and a lack of understanding of its significance.

The banking sector in Nigeria is also becoming increasingly concerned about cyber fraud, which is made worse by the expanding use of e-payment platforms. According to A by Fatoki (2023), insufficient supervision of electronic transactions, staff collaboration, and weak security frameworks are the main causes of cyber fraud. Cybercrime in Nigeria can be considerably decreased by putting policies like multi-factor authentication, cybersecurity audits, and staff training into place. Nigeria has made progress in combating financial fraud by implementing internal controls and legal frameworks, but there are still many obstacles to overcome. Long-term fraud management requires bolstering forensic accounting, improving cybersecurity, and making sure anti-fraud regulations are strictly monitored and enforced.

Litigation Support and Expert Testimony

Litigation support and expert testimony are to vital mechanism of forensic accounting. In order to effectively combat financial fraud, forensic accounting relies heavily on expert witness and litigation support. Particularly in a nation where financial crimes are widespread, these forensic accounting techniques are crucial to the discovery, management, resolution, and legal prosecution of fraud. Litigation support according to Madu-Chima et al. (2020), include offering thorough financial assessments and supporting documentation to facilitate court processes. To identify intricate fraud schemes, track down financial transactions, and communicate results in a way that juries and judges can comprehend, forensic accountants collaborate closely with legal teams. Research has demonstrated that litigation support services greatly improve the capacity to identify and prosecute financial crimes (Madu-Chima et al., 2020; Akande et al., 2024).

By offering unbiased and reliable financial evidence, forensic accountants' expert testimony supports court proceedings. According to research, expert witnesses are essential for proving the scope of fraud, tracing the sources and destinations of embezzled money, and teaching judges about forensic accounting principles. Their testimony frequently results in asset recoveries and convictions, which greatly discourages similar fraud in the future (Amahi, 2023). Litigation support has been shown to be successful in lowering financial crimes. Additionally, litigation support facilitates the prosecution of financial fraud cases. According to research, forensic accounting services are essential for resolving cases of fraud that remain unresolved since they offer investigation skills and actionable proof (Aminat et al., 2023; Fatoki, 2023). This method encourages accountability in public organisations and financial organisations while also speeding up legal proceedings.

Even though expert testimony and litigation support have greatly enhanced Nigeria's ability to combat fraud, issues like forensic accountants' insufficient training and lack of knowledge about their role in litigation still exist. Studies suggest creating specialised forensic accounting departments inside governmental organisations and financial organisations, as well as incorporating forensic accounting into legal and financial education programs, to address these problems (Obafemi, 2021). Expert testimony and litigation support have been crucial in Nigeria's fight against financial fraud, helping to identify, prosecute, and stop intricate fraud schemes (Micah et al., 2023). These forensic accounting techniques will be even more helpful in bolstering financial accountability and transparency if their reach and scope are increased.

Theoretical Framework

The stakeholders hypothesis, which highlights the significance of balancing the interests of all parties impacted by an organization's activities, including shareholders, employees, consumers, and the larger community, served as the foundation for this study. Stakeholder participation is essential for enhancing accountability, transparency, and fraud management in the context of forensic accounting and financial fraud control. According to Ogwiji (2023), there is broad agreement among stakeholders—including accountants, auditors, and business managers—about how well forensic accounting works to identify and prevent financial crime.

According to Ubesie et al. (2023), stakeholders believe that forensic accounting plays a crucial role in improving the calibre of internal control systems, fraud detection techniques, and financial reporting. According to the research, stakeholders agree that forensic accounting is an essential tool for preventing fraud in both public and private institutions. Therefore, cooperation between different stakeholders, such as governmental organisations, regulatory agencies, and company management, is necessary for forensic accounting. Stakeholders have a crucial role in establishing policies and guaranteeing the execution of strong internal controls that stop financial malfeasance, claim Madu-Chima et al. (2020). Prior studies (Okoye, et al, 2017; Yakubu, et al, 2022; Adam, et al, 2023) have highlighted the role of stakeholders in advocating for forensic accounting as a standard practice in corporate governance and fraud prevention

One major obstacle is the lack of a statutory framework for forensic accounting. Legislative support has been sought by stakeholders to institutionalise forensic accounting, requiring both public and private organisations to use forensic accountants for fraud investigations and financial reporting (Adesina et al., 2020). By doing this, business operations would be in line with stakeholder interests and openness and accountability would be guaranteed. By improving fraud identification and prevention, forensic accounting techniques help all parties involved. Forensic accountants, for instance, are essential in identifying intricate fraud schemes and supporting parties involved in court cases. These initiatives preserve job security for workers, safeguard shareholder investments, and increase public confidence in business organisations (Anthony & Gavine, 2022).

Stakeholders must also support cutting-edge technologies in fraud detection and engage in forensic accountant training and capacity building if they want to fully utilise forensic accounting. To create best practices and standardise forensic accounting procedures in Nigeria, cooperation between professional accounting associations and regulatory organisations is also crucial (Agboare, 2021). The stakeholders' idea emphasises how forensic accounting in financial fraud control requires a team effort. In addition to improving fraud prevention, forensic accounting fosters transparency and confidence in Nigeria's financial institutions by bringing all stakeholders' interests into alignment.

Methodology

The study employed a survey research approach, which was judged suitable for the investigation's goals. Because it made it possible to employ a carefully chosen sample of participants to represent a larger population, this research design is ideal for the study. Therefore, a thorough grasp of how forensic accounting mechanisms such as expert evidence and litigation support determine financial fraud control across Nigerian commercial banks was made possible by the use of survey design. Accountants, management personnel, and active auditors from a few chosen commercial banks in Warri, Delta State, made up the study's population. This approach seeks to provide valuable insights into how forensic accounting mechanisms can be effectively used to enhance financial fraud control and strengthen internal controls among commercial banks in Nigeria

A sample of 222 respondents was obtained out of the number of accountants, management staff, and practicing auditors of commercial banks in Warri, Delta State. The sample size was arrived at using convenience sampling technique. Structured questionnaire was used as the main data collection instrument and the questionnaire was designed to elicit information on forensic accounting mechanisms (litigation support and expert testimony) and financial fraud control using 5-point Likert-scale questions.

Furthermore, data collected were compiled and analyzed by means of descriptive (mean, standard deviation, minimum value, maximum value, kurtosis, skewness and Pearson correlation), and inferential statistics (multiple regression). The dependent variable is fraud control while the independent variable is forensic accounting mechanisms (proxied by forensic litigation support and expert testimony); the following empirical models were estimated using the dependent and independent variables of the study:

$$Y = F(\text{Flits}, \text{Fextet}) \quad \text{eq. 1}$$
$$\text{Ffc} = \alpha_0 + \alpha_1 \text{Aflits}_i + A_2 \text{Fextet}_i + \varepsilon_i \quad \text{eq. 2}$$

Where: Ffc is Financial fraud control; Flits is Forensic litigation support; Fextet is Forensic expert testimony; ε is Error term; i is Individual. Data entry was done using Microsoft Excel while data analysis was carried out using STATA 13.0

Results

In this study, a sample of 222 respondents was obtained; however, only 220 copies of the administered questionnaires were fully retrieved; hence, the analysis was based on the 220 copies of fully retrieved questionnaire, representing about 99 percent response rates of the administered research instrument.

Table 1: Descriptive Statistics

Variable	Mean	Std. Dev.	Min. Val.	Max Val	Skewness	Kurtosis
Ffc	4.393	0.657	1.000	5.000	-2.827	11.313
Aflits	4.607	0.706	1.000	5.000	-3.845	16.182
Fextet	4.444	0.581	1.000	5.000	-3.889	16.451

Source: Researcher's Computation (2025)

Table 1 is the descriptive statistics of the variables. All three variables have means close to 5, the maximum possible value, indicating that on average, participants rated these variables highly. Aflits has the highest mean (4.607), followed by Fextet (4.444) and FFC (4.393). This implies that Aflits was perceived the most positively, on average. The standard deviations range from 0.581 (Fextet) to 0.706 (Aflits), suggesting relatively low variability in responses - most participants gave similar ratings. Fextet has the lowest variability, meaning its ratings are most tightly clustered around the mean. All variables have a range from 1.000 to 5.000, indicating that the full scale was used by at least some respondents. This suggests that while most rated these variables highly, some outliers or dissatisfied respondents gave very low ratings (1). Furthermore, all skewness values are strongly negative, indicating a left-skewed distribution: Responses are clustered at the high end (4s and 5s). A few very low scores (1s) are pulling the distribution tail to the left. Fextet and Aflits have the most extreme skewness (both nearly -3.9), indicating a very strong left skew. All three variables show extremely high kurtosis (well above 3), indicating Leptokurtic distributions - sharper peaks and fatter tails than a normal distribution. Most values are tightly packed around the mean (i.e., a lot of people gave the same rating, likely 5). But there are also a few extreme values (outliers) that cause heavy tails. Especially with Aflits (16.182) and Fextet (16.451), the kurtosis is very high, suggesting both a high concentration at one value and notable outliers.

Table 2: Pearson Correlation

Variable	Ffc	Aflits	Fextet
Ffc	1.0000		
Aflits	0.4118	1.0000	
Fextet	0.3392	0.3133	1.0000
Observation	220	220	220

Source: Researcher's Computation, (2025)

Table 2 is the Pearson correlation results; the result suggests a moderate positive correlation, as Ffc increases, Aflits tends to increase as well. The relationship is linear but not very strong - only moderate. The correlation between Ffc and Fextet (0.3392) appears to be weak to moderate positive correlation; hence, there is some tendency for Fextet to increase with Ffc, but the relationship is weaker than with Aflits. Again, the correlation between Aflits and Fextet (0.3133) appears to be weak positive correlation; these two variables increase together slightly, but the association is not particularly strong. The number of observations is 220 for each variable pair; this is a reasonably good sample size, which adds credibility to the results of correlation.

Notably, all three (3) variables are positively correlated with each other, indicating that they move in the same direction. The strongest relationship is between Ffc and Aflits (r = 0.4118). However, no pair of the independent variables has a particularly strong correlation (none above 0.60), meaning while there is association, it is not dominant. These results may suggest some shared underlying factor/construct connecting the variables but not enough to suggest they are redundant or measuring the exact same thing.

Table 3: Multiple Regression

Dependent Variable: Financial Fraud Control (Ffc)					
Variable	Symbols	Coefficient	Std. Err.	t-stat.	p-value
Forensic Litigation Support	Aflits	0.8256	0.0459	7.96	0.000
Forensic Expert Testimony	Fextet	0.4738	0.0383	4.28	0.000
Constant	_cons	0.5888	0.2142	3.75	0.001
Prob > F					0.000
F-value					32.44
R-squared					0.757

Source: Researcher's Computation, (2025)

The result for forensic litigation support (Aflits) had a coefficient of 0.8256; this suggests that a one-unit increase in forensic litigation support is associated with an increase of 0.8256 units in financial fraud control, holding other variables constant. With a p-value of 0.000, the result is highly statistically significant at any conventional significance level (1%, 5%, or 10%). For forensic expert testimony (Fextet), the coefficient is 0.4738; this suggests that a one-unit increase in forensic expert testimony is associated with a 0.4738 unit increase in financial fraud control, ceteris paribus. Also highly significant ($p = 0.000$), indicating strong evidence that this variable has a meaningful effect on Ffc.

Furthermore, the result suggests that when both independent variables are zero, the baseline level of Financial Fraud Control is 0.5888. Statistically significant at the 0.1% level ($p = 0.001$), though the practical relevance depends on the context. The R-squared is 0.757; this indicates that 75.7% of the variability in financial fraud control is explained by the model (i.e., the two predictors combined); this is a strong explanatory power, implying the model fits the data well. The F-statistic: 32.44 and Prob > F: 0.000 means that the empirical model is statistically significant overall. Hence, the result suggests that both forensic litigation support and expert testimony have positive significant effects on financial fraud control. Forensic litigation support has a stronger effect than expert testimony, as seen by its larger coefficient (0.8256 vs. 0.4738) and higher t-statistic (7.96 vs. 4.28).

Conclusion and Recommendations

The regression model provides strong evidence that forensic accounting services, especially litigation support and expert testimony play significant roles in enhancing financial fraud control. With a high R^2 and statistically significant coefficients, the model is both reliable and informative for decision-making in corporate governance, compliance, and risk management contexts. Arising from the empirical results of the study, it concludes that forensic accounting mechanism is a major determinant of financial fraud control in the Nigeria financial systems. These findings suggest that commercial banks aiming to enhance their control over financial fraud should consider investing more in forensic litigation support services, possibly followed by strengthening their use of expert testimony. These recommendations when carefully implemented by commercial banks in Nigeria would help them reduce incidences of financial fraud, enhance operational transparency, and contribute to the overall growth and stability of the Nigerian financial system.

This study contributes to the existing body of knowledge by reinforcing the significance of forensic accounting mechanism (forensic litigation support and expert testimony) in financial fraud control in the Nigerian context, particularly for commercial banks in Nigeria. The result of the study align with the viewpoints shared in previous studies, which emphasized the need for comprehensive forensic accounting practices to ensure that organizations have robust mechanisms to detect, prevent, control, and respond to financial fraud in the most effective and efficient way.

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