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RESEARCH ARTICLE

THE IMPACT OF FORENSIC ACCOUNTING INVESTIGATIVE SKILLS IN THE DETECTION OF PUBLIC SECTOR CORRUPTION IN NIGERIA

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ABSTRACT

This study examines the use of forensic accounting in identifying corruption in Nigeria's public sector, concentrating on three antigraft agencies. The study used a structured questionnaire to collect data and used a descriptive survey research design. Four hundred and five (405) respondents from relevant antigraft agency workers were chosen for the study using a census sample technique and Taro Yamane's formula. Descriptive statistics and multiple linear regressions were employed as the data analysis method based on the 386 questionnaires that the respondents completed. Findings of the study revealed that the forensic accounting investigative skills had positive significantly relationship with public sector corruption in Nigeria, demonstrating that using forensic accounting techniques is helpful for identifying corruption in the public sector and that engaging forensic accountants can help recover money lost due to financial malpractices, accounting fraud, bribery, and embezzlement. The study recommends the adoption of forensic accounting investigative skills by forensic accountants in handling corruption related issues in public sector organizations in Nigeria.

KEYWORDS

Accounting fraud, antigraft agencies, forensic accounting, forensic accounting investigative skills, public sector corruption

1. INTRODUCTION

Globally, government spending has always been an essential business, and it has grown to such an extent that citizens and civil society organisations are demanding to know how the enormous sums of money are being spent and how they affect the economy as a whole. Because of this responsibility, officials and staff that oversee Public Sector operations must be open and answerable to the public. It has been determined that the politicians and bureaucrats tasked with overseeing public monies were negligent in carrying out their responsibilities. They have been charged with serious financial crimes and corruption (Nelken and Levi, 1996). One of the most common problems facing the global economy is financial crime and fraud. Corruption and other fraudulent activities appear to be a worldwide threat that negatively impacts the economy and society of every country. It has been the focus of ongoing intellectual debates as the reason why developing economies like those in Asia, Africa, and Latin America are currently experiencing delays. The majority of intellectual debate views economic and financial crimes as one of the core issues facing Nigeria's economy, which has had a detrimental effect on the country's economic development. These crimes are widespread in public sectors and are the reason why Nigeria's economy is developing slowly generally (Dada and Jimoh, 2020).

The Nigerian public sector has not much improved despite the establishment of several anti-corruption organisations to combat economic and financial crime (Dada and Jimoh, 2020). Financial crimes like embezzlement, bribery, bankruptcy and security fraud, among others, have gained centre stage in public discourse and are rising to the top of the governmental preference scale, according to the Economic and Financial Crime Commission (EFCC), 2004). Because of the sophistication of the crime talents, standard auditing techniques and investigations have failed to hold offenders accountable. In essence, in order to examine the documents more thoroughly, comprehensive investigative skills must be used. Therefore, forensic accounting inquiry becomes an essential weapon that may not only reveal the crooks and their antics but also hold them accountable and prosecute them in court (Rothberg 2012 ; Oworojori and Asaolu, 2009). Anti-Graft Agencies including the Code of Conduct Bureau (CCB), Independent Corrupt Practices Commission (ICPC), and Economic and Financial Crimes Commission (EFCC) were created to find and prosecute public sector financial crimes in the country in an effort to stop the negative narrative of audit deficiencies (Edheku and Akpoveta, 2020). Thus, this study employed the antigraft agencies of ICPC, EFCC and Police Special Fraud Unit (PSFU). Due to the ongoing prevalence of fraud and other related financial crimes in both the public and private sectors of the economy, forensic accounting as a branch of accounting is rapidly gaining attention. Forensic accounting is a specialized scientific approach, deemed an efficient and effective institutionalized framework that can be readily applied to radically tackle the ugly monster of fraudulent practices in the Nigerian public sector. According to this study, forensic accounting is the application of specialised expertise to the evidence of economic transactions and reporting appropriate for court proceedings and accountability, as well as the use of accounting, auditing, and investigation abilities to support legal matters (Ozumba et al., 2016).

Forensic accounting, particularly its litigation skills, offers a specialized approach to the detection and prosecution of corruption. These skills

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encompass not only financial analysis but also legal expertise that is critical for presenting findings in court and ensuring that corrupt practices are prosecuted effectively. However, the role of forensic accounting in this context is not fully explored, particularly in the Nigerian public sector environment, which is characterized by unique socio-political and economic challenges. The gap in existing literature raises important questions regarding how forensic accounting litigation skills can enhance the detection of corruption, the mechanisms through which these skills contribute to legal proceedings, and the extent to which they influence the outcomes of corruption cases. Furthermore, the lack of empirical evidence on the impact of forensic accounting practices in enhancing the effectiveness of anti-corruption efforts highlights the need for a focused study.

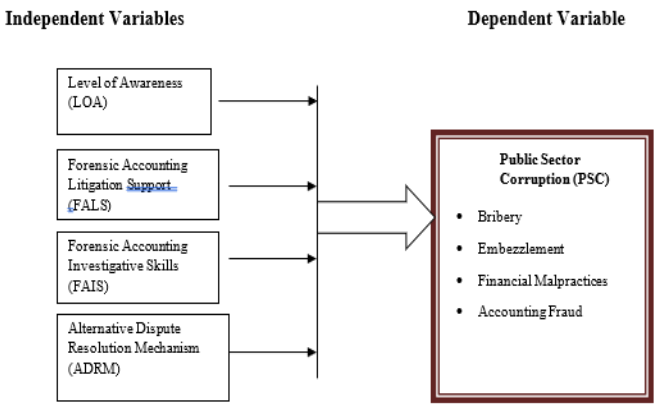
The specific objective of this study is to examine the effect of forensic accounting investigative services in detection of public sector corruption in Nigeria. This study attempted to answer the following formulated research question: What is the effect of forensic accounting investigative services in detection of public sector corruption in Nigeria? It also attempted to test the following null hypotheses:

Ho_1: There is no significant relationship between forensic accounting investigative skills and detection of public sector corruption in Nigeria.

2. Literature Review

2.1 Conceptual Framework

The conceptual framework for the study is diagrammatically represented below



Source: Compiled by the Author, 2024

Figure 1 : Conceptual Framework

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

2.2 Theoretical Framework

2.2.1 Rent Seeking Theory

Gordon provided a thorough explanation of this hypothesis in 1967. On the other hand, the theory can be linked to Anne Kruger's 1974 research. The theory aids in the study by characterizing the rent-seeking hypothesis of corruption as the process of allocating resources without producing any social benefits in order to influence the outcomes of public policy, and as a result, the expenditure of public resources is considered societal waste. This theory states that the use of resources and efforts to create or transfer rents is known as rent-seeking. The theory's premise is that it lessens administrative rent-seeking practices and bottlenecks in Nigeria while fostering due process and openness in the industry.

The rent seeking theory was employed so as to reduce administrative rent-seeking activities, to promote transparency and due processes in the Nigeria public sector. In economics, the term "rent-seeking theory" describes the utilization of resources to generate income without producing new wealth. Bribery, financial malpractice embezzlement, and accounting fraud are just a few examples of the ways that rent-seeking behaviour might appear in the setting of forensic accounting and public sector corruption in Nigeria. The use of accounting knowledge to look into financial fraud and wrongdoing is known as forensic accounting. Forensic accountants are essential in exposing fraudulent activity and prosecuting offenders in Nigeria's public sector corruption scene. Through the application of rent-seeking theory to Nigerian forensic accounting, one may see how corrupt methods may be used by people and organizations to obtain financial rent from the public sector. This could entail misappropriating resources for private benefit, syphoning off public monies, or inflating contract prices. Corruption in Nigeria's public sector is a widespread problem with important social and economic ramifications. One can more effectively detect and deal with corrupt behaviours that compromise the efficiency and integrity of public institutions by introducing the idea of rent-seeking theory into forensic accounting investigations. All things considered, stakeholders can create more potent plans to fight corruption and advance accountability and transparency in the public sector by comprehending the connection between rent-seeking theory, forensic accounting, and public sector corruption in Nigeria.

2.3 Empirical Review

The effects of forensic accounting inquiry on Nigerian public sector financial crimes (Rumona et al., 2020). The specific objective of the study is to establish the extent to which prosecution and convictions has curtailed corruption in Nigeria and how funds recovered through the systems studies and review has helped to minimize the value of corruption issues in Nigeria public sector. An ex-post factor research design was used in their study. The target population of the study is the reported corruption cases from the compendium of cases compiled by the ICPC for the period of 21 years (2000 -2020). A total of fifteen (15) years from 2006 to 2020 was selected using purposive sampling techniques. Secondary source of data from publications and annual financial reports of ICPC were obtained and analyzed using Ordinary Least Squares (OLS) Regression with the aid of E-view 10 to analyze the formulated hypothesis. The findings revealed that a significant relationship exist between forensic accounting investigation and public sector financial crimes in Nigeria. The study concludes that with more application of forensic accounting investigation skills, financial crimes in Nigeria's public sector will drastically be eliminated.

Impact of forensic accounting investigation in identifying financial fraud in Nigeria (Safiyanu et al., 2019). The purpose of their study is to determine whether forensic accounting investigative techniques may be used to identify financial fraud in Nigeria. The study drew upon earlier research on forensic accounting and its methods of application. The results demonstrate the importance of forensic accounting services in identifying financial fraud and the advancement of forensic accounting investigation in identifying financial fraud and other fraudulent activities in Nigeria. According to the report, professional accounting organizations like the Association of National Accountants of Nigeria (ANAN) and the Institutes of Chartered Accountants of Nigeria (ICAN) ought to support their members' specialization in forensic accounting services. This may contribute to the decrease of financial fraud and associated fraudulent activities in Nigerian public and private organizations.

The extent to which investigative services and alternative dispute resolution is applied in investigation and detection of public sector corruption using EFCC as a case study (Sorunke, 2021). Multiple regression analysis was used to analyze the hypothesis for their study. The study shows that investigative services provided by forensic investigators

do not significantly affects the detection and prevention of public sector corruption in Nigeria.

3. Research Methodology

3.1 Research Design

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

The proxies of the dependent variables are considered to be one component indicating that there is only one dependent variable which is public sector corruption as indicated in the multiple regression model equation. Since it might be nearly difficult to gather data from the complete population, the research also offers an organised method for gathering, evaluating, and interpreting data from a sample of the group being surveyed. A structured 5-point Likert scale questionnaires was administered to collect primary data. Descriptive statistical analysis, normality and multicollinearity test, correlation coefficient of model test and regression analysis (model summary, ANOVA and correlation coefficient of model variables) were carried out on the collected data using Statistical Package for the Social Science (SPSS) Software version 28, 2024.

3.2 Sampling Technique and Sample Size

The census method of non-probability sampling was used in this investigation. The population sample for the study was selected using a non-probability sampling technique. The use of the three antigraft agencies is justified because they are in charge of the entire legal battle against corruption in Nigeria. They have the statutory authority to not only make arrests but also to look into and prosecute those who are suspected of corruption in both the public and private sectors.

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

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

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

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

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

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

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

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

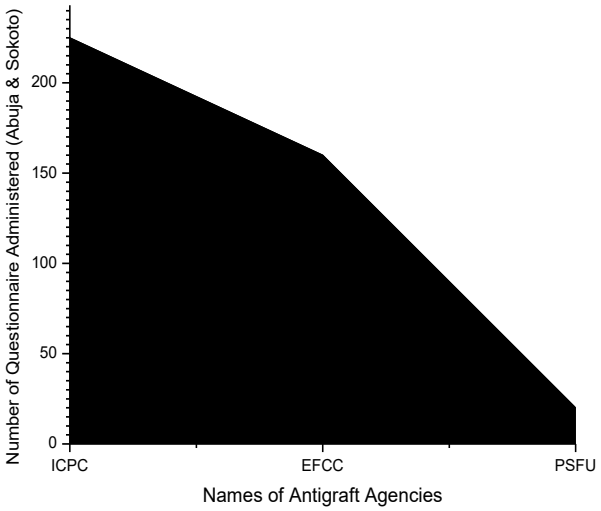


Figure 2 : Proportional Allocation of sample to Agencies/Commissions

Source: Researchers' computation, 2024

Figure 2 shows the proportion allocation of sample to the agencies. The concentration of leadership and decision-making in Abuja makes it an ideal setting for examining high-level enforcement processes, access to resources, and the overall effectiveness of forensic accounting practices at the policy level. This dual focus on Abuja complements the local insights gained from Sokoto, providing a comprehensive view of the corruption landscape. The figure indicated that ICPC, EFCC and PSFU had 225, 160 and 20 respectively. This was justified based on the population of the study using the Taro Yamane's formula.

3.3 Sources and Methods of Data Collection

To obtain accurate and helpful information, primary sources of data were utilised. The primary data was gathered using a questionnaire for both the independent variables: Level of Awareness (LOA), Forensic Accounting Litigation Support (FALS), Forensic Accounting Investigative Skills (FAIS), and Alternative Dispute Resolution Mechanism (ADRM)) and dependent variables (Bribery, Embezzlement, Financial Malpractices, and Accounting Fraud). For the pertinent agency workers, a series of standardised 5-Point Likert scale questions were developed.

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

3.4 Instrument of Data Collection

The instrument of data collection was Questionnaire. Four hundred and five (405) questionnaires were administered on the selected three antigraft agencies. The purpose of the questionnaire is to assess respondents' opinions about how well investigators and prosecutors of anti-graft agencies use forensic accounting to identify and stop corruption in the public sector. The questionnaire was modified from a previous study based on the examined literature (Edheku and Akpoveta 2020 ; Fatoki, 2021 ; UNODC, 2022).

The questionnaires was distributed through the use of two research assistants and personally to the respondents and was organized in two (2) sections (Sections A and B). Section A questions bothers on respondent's biodata while sections B contains questions on the perception of respondents on the effect of the application of forensic accounting

components on identifying corruption in Nigeria's public sector.

Table 1 : Cronbach's Alpha

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

Source: SPSS output, 2024

Table 1 shows the Cronbach's Alpha value for each of the variables exceeds the permissible level threshold of 0.70 (George and Mallery, 2003), It merely indicates that the tool is trustworthy and able to provide the necessary data for analysis in order to meet the research's objectives.

3.5 Methods of Data Presentation and Analysis

The developed hypothesis was tested using a multiple regression model. The selection of multiple regressions for the study is based on the idea that the majority of real-world economic phenomena are multifactorial. Succinctly put, more than one predictive variable exists to clarify the outcome, and influence on the dependent variable hence, in a bid to accurately identify the dependent variables, the inclusion of multiple independent variables becomes necessary. For the purpose of this study multicollinearity test was performed such as the Normality test, R^2, Correlation matrix, Tolerance value, Variance Inflation factor to address probably multicollinearity problems.

A comparison of the extent of application of forensic accounting in investigation of corrupt cases by anti-graft agencies in Nigeria was done using R^2 and R^2 Adjusted of the regression equation. This was done in order to analytically find out whether significant variations exist between anti-graft agencies application of forensic accounting in the investigation and prosecution in Nigeria.

3.6 Model Specification

The study's model is aimed at examining the extent to which the criterion variables- level of awareness, forensic accounting litigation support, forensic accounting investigative skills and alternative dispute resolution mechanism (as proxies for forensic accounting component application of the sampled organizations) are influenced by a set of predicator variables-public sector corruption. The main goal is to ascertain whether the use of forensic accounting in investigations and prosecutions by anti-graft agencies has an impact on the fight against corruption in the public sector. The multiple regression model adapted in this study is given by the following equation:

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

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

4. Data Presentation And Analysis

4.1 Data Presentation

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

4.1.1 Response rate of respondents

Table 2 : Response Rate

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

Source: Field survey 2024

Table 2 shows that a total of four hundred and five (405) questionnaires representing (100%) were administered to the target respondents of which three hundred and eighty-six (386) questionnaires representing (95%) were returned and 19 representing (5%) were not returned. However, all the returned questionnaires were valid, and three hundred and eighty-six (386) questionnaires were found usable for the analysis. This was made possible by the way the researcher distributed the questionnaire; the majority of the questions were in Google Form, which allowed for prompt and accurate responses from the respondents.

4.1.2 Demographic Characteristics of the Respondents

Table 3 : Name of Organization of the Respondents

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

Source: Field survey 2024

Table 3 shows the response of the respondents regarding the organizations where they work. 216 respondents (56%) work with ICPC, 152 respondents (39.4%) work with EFCC while 18 respondents (4.7%) work with the Nigerian police in the PSFU. The question was intended to show that the questionnaires were distributed to all the organizations concerned. In comparison to the other organisations under investigation, this showed that ICPC had the most responses.

Table 4 : Gender of the Respondents

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

Source: Field survey 2024

Table 4 revealed that 279 respondents (72.3%) were male staff while 107 respondents (27.7%) were female staff of the three organizations (ICPC, EFCC and PSFU) in Abuja and Sokoto. This suggests that there are more men than women in the three study-participating organizations.

Table 5 : Years of Service of the Respondents

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

Source: Field survey 2024

Table 5 shows that 144 respondents (37.3%) have been with their agency/commissions for between 1-7 years, 67 respondents (17.4%) have been working with their agency/commissions for 8-14 years, 88 respondents (22.8%) have been working with their agency/commissions for 15-21 years, 41 respondents (10.6%) have been working with their agency/commissions for 22-28 years, 46 respondents (11.9%) have been working with their agency/commissions for 29-35 years while none of the respondents have been working with their agency/commissions for more than 35 years. This indicates that the majority of respondents would be able to answer the questions objectively because they have been employed by the agencies or commissions for an adequate length of time.

Table 6 : Forensic Accounting Investigative Skills on Detection of Public Sector Corruption in Nigeria

Item	SA	A	U	D	SD
Forensic accounting can be used to locate diverted funds or assets	104 (26.9%)	107 (27.8%)	35 (9.1%)	85 (22%)	55 (14.2%)
Forensic accounting can identify misappropriated assets and identify reversible insider transactions.	105 (27.2%)	113 (29.3%)	41 (10.6%)	77 (19.9%)	50 (12.9%)
Forensic accounting is effective as a fraud detection tool	120 (31.1%)	111 (28.8%)	31 (8.0%)	68 (17.6%)	56 (14.5%)
Forensic Accounting is solely enough as a tool to detect suspicious or fraudulent transactions.	100 (25.9%)	160 (41.5%)	36 (9.3%)	41 (10.6%)	49 (12.7%)
Risk assessment processes under forensic accounting specifically cover risk of fraud.	96 (24.9%)	115 (29.8%)	67 (17.4%)	88 (22.8%)	20 (5.2%)

Source: Field survey 2024

Table 6 shows that 104 (26.9%) respondents strongly agreed that the agency/commission forensic accounting can be used to locate diverted funds or assets, 107(27.8%) agreed, 35(9.1%) were undecided, 85(22%) disagreed and 55(14.2%) strongly disagreed. The table also shows that 105(27.2%) respondents strongly agreed that the agency/commission forensic accounting can identify misappropriated assets and identify reversible insider transactions, 113(39.6%) agreed, 41(10.6%) were undecided, 77(19.9%) disagreed and 50(12.9%) strongly disagreed.120(31.1%) respondents strongly agreed that the agency/commission forensic accounting is effective as a fraud detection tool, 111(28.8%) agreed, 31(8%) were undecided, 68(17.6%) disagreed while 56(14.5%) strongly disagreed.

Furthermore, 100(25.9%) of the respondents strongly agreed that the agency/commission forensic accounting is solely enough as a tool to detect suspicious or fraudulent transactions, 160(41.5%) agreed, 36(9.3%) were undecided, 41(10.6%) disagreed while 49(12.7%) strongly disagreed. The table also shows that 96(24.9%) of the respondents strongly agreed that the agency/commission risk assessment processes under forensic accounting specifically cover risk of fraud, 115(29.8%) agreed, 67(17.4%) were undecided, 88(22.8%) disagreed and 20(5.2%) strongly disagreed. Hence, forensic accounting investigative services are very effective on detection of public sector corruption in Nigeria.

Table 7 : Detection of Public Sector Corruption in Nigeria

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

Table 7 (cont): Detection of Public Sector Corruption in Nigeria					
The application of forensic accounting method in detecting fraud and financial malpractices in my organization is effective.	52 (13.5%)	108 (28%)	45 (11.7%)	96 (24.9%)	85 (21.9%)

Source: Field survey 2024

Table 7 shows responses of respondents on public sector corruption in Nigeria. 93(24.1%) respondents strongly agreed that Corruption cases related to accounting fraud and financial malpractices over the years have been sent to forensic accounting unit directly from the office of Executive Director through the office of the Director of operations for investigations, 136(35.2%) agreed, 31(8.0%) were undecided, 77(19.9%) disagreed and 49(12.7%) strongly disagreed. The table also shows that 116(30.1%) respondents strongly agreed that after the necessary investigation of cases involving embezzlement by the unit and having obtained sufficient evidence the case is referred to the legal unit to proceed to the court for prosecution., 150(38.9%) agreed, 36(9.3%) were undecided, 49(12.7%) disagreed and 35(9.1%) strongly disagreed. 180(46.6%) respondents strongly agreed that financial corruption has led to low production, self-aggrandizement, financial embezzlement, bribery, accounting fraud, financial malpractice, lack of proper system, honesty and equality, 156(40.4%) agreed, 28(7.3%) were undecided, 10(2.6%) disagreed while 12(3.1%) strongly disagreed.

In the same vein, 95(24.6%) of the respondents strongly agreed that Financial malpractices, bribery and accounting fraud persists in Nigeria due to a number of reasons including but not limited to; moral aspects: lack of sincerity in governance, pressure of providing everything to you and others, 184(47.7%) agreed, 66(17.1%) were undecided, 25(6.5%) disagreed while 16(4.1%) strongly disagreed. The table also shows that 52(13.5%) of the respondents strongly agreed that the application of forensic accounting method in detecting and preventing fraud and financial malpractices in my organization is effective, 108(28.0%) agreed, 45(11.7%) were undecided, 96(24.9%) disagreed and 85(21.9%) strongly disagreed. This implies that the agency/commissions have put measures in place to detect public sector corruption in Nigeria.

4.2 Data Analysis and Results

Table 8 : Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
LOA	386	1	5	4.21	.470
FALS	386	1	5	3.99	.572
FAIS	386	1	5	4.09	.503
ADRM	386	1	5	3.89	.574
PSC	386	1	5	4.10	.532

Source: SPSS Output version 28 (2024)

The result above shows the mean, minimum, maximum, and standard deviation for the variables. In Table 8, the Forensic Accounting Investigative Skills (FAIS) has a minimum of (1.00), maximum value of (5.0), mean value of (4.09) and a standard deviation of (0.503), while Public Sector Corruption (PSC) has a minimum value of (1.00), maximum value of (5.0), mean value of (4.10) and a standard deviation value of (0.532). However, it can be observed that ADR has the highest standard deviation of (0.574) showing that it contributes the most to the model while other variables have lower standard deviation showing their least contribution to the model.

4.2.1 Tests of Normality and Multicollinearity

Table 9 : Tests of Normality						
	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
LOA	.162	386	.062	.900	386	.059
FALS	.157	386	.057	.964	386	.058
FAIS	.126	386	.066	.965	386	.067
ADRM	.112	386	.073	.957	386	.055
PSC	.125	386	.069	.948	386	.076
a. Lilliefors Significance Correction						

Source: SPSS V28 0utput, (2024)

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

Table 10 : Test of Multicollinearity			
Model		Collinearity Statistics	
		Tolerance	VIF
	LOA	.592	1.690
	FALS	.536	1.867
	FAIS	.645	1.550
	ADRM	.483	2.070
a. Dependent Variable: PSC			

Source: SPSS V28 0utput, (2024)

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

Table 11 : Correlation Coefficient of the model						
		LOA	LSS	FAIS	ADR	PSC
LOA	Pearson Correlation	1	.610**	.334**	.497**	-.456**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	386	386	386	386	386
FALS	Pearson Correlation	.610**	1	.339**	.566**	-.422**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	386	386	386	386	386

Table 11 (cont): Correlation Coefficient of the model						
FAIS	Pearson Correlation	.334**	.339**	1	.593**	-.641**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	386	386	386	386	386
ADRM	Pearson Correlation	.497**	.566**	.593**	1	-.562**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	386	386	386	386	386
PSC	Pearson Correlation	-.456**	-.422**	-.641**	-.562**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	386	386	386	386	386
. Correlation is significant at the 0.01 level (2-tailed).*Source: SPSS Output 28 version (2024)*						

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

4.2.2 Regression Results

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

Table 12 : Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.805[a]	.648	.645	.380
a. Predictors: (Constant), LOA, LSS, FAIS ADR				

Source: SPSS Output 28 version (2024)

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

Table 13 : Analysis of Variance (ANOVA) Results						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	54.248	4	13.562	94.145	.000[b]
	Residual	54.885	381	.144		
	Total	109.133	385			
a. Dependent Variable: PSC						
b.Predictors: (Constant), LOA, LSS, FAIS, ADR						

Source: SPSS Output version 28 (2024)

Decision Rule: 5% level of significance

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

Table 14 : Correlation Coefficient of the Model Variables							
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
	(Constant)	.418	.205		2.045	.042		
	LOA	.206	.053	.182	3.860	.000	.592	1.690
	FALS	.059	.046	.064	1.284	.001	.536	1.867
	FAIS	.491	.048	.464	10.258	.000	.645	1.550
	ADRM	.148	.048	.160	3.053	.002	.483	2.070
a. Dependent Variable: PSC								

Table 14 shows that the co-efficient of Forensic Accounting Investigative Skills (FAIS) (0.491) is positive and significant considering the t-statistic (10.258) and the p-value of (0.00) in detecting Public Sector Corruption (PSC) in Nigeria. PSC = 0.418+ 0.491log_FAIS shows that detecting public sector corruption increases by 49.1% for every 1% increase in Forensic Accounting Investigative Skills (FAIS). This means that as Forensic Accounting Investigative Skills (FAIS) is added to the model, detecting public sector corruption increases.

4.3 Test of Hypotheses and Discussion of Findings

4.3.1 Test of Hypotheses

$H0_1$: There is no significant relationship between forensic accounting investigative skills and detection of public sector corruption in Nigeria.

Table 15 : Summary of Regression Results on Forensic Accounting Investigative Skills and Detection of Public Sector Corruption in Nigeria				
Variable	**Coefficient**	**Std Error**	**t-statistics**	**Prob.**
Forensic Accounting Investigative Skills (FAIS)	.0491	.048	10.258	0.000

Table 15 shows that forensic accounting investigative skills has co-efficient value of .0491, standard error of .048, t-statistics of 10.258. This means that Forensic Accounting Investigative Skills (FAIS) has a positive effect on detection of embezzlement, bribery, accounting fraud and financial malpractices (public sector corruption) in Nigeria with the probability value of 0.000 which is less than the significant value of 0.05. Therefore, the null hypothesis which states that there is no significant relationship between forensic accounting investigative skills and detection of public sector corruption in Nigeria is rejected, while the alternative hypothesis is accepted. This is an indication that forensic accounting investigative skills helps in detecting public sector corruption in Nigeria.

4.3.2 Discussion of Findings

The hypothesis revealed that forensic accounting investigative skills are instrumental to detecting public sector corruption in Nigeria. It was found to have a significant and positive effect on detection of public sector corruption, this was also observed from the responses from the respondents in which majority responded positively indicating that forensic accounting investigative skills help to detect public sector corruption in Nigeria. This finding is in line with that where their findings revealed that forensic accounting investigation has positive influence on fraud detection (Edheku and Akpoveta, 2020). The same thing was reported that a significant relationship exists between forensic accounting investigation and public sector financial crimes in Nigeria (Rumona et al., 2020). The findings agree with the current study, where they all found that a strong relationship between forensic accounting services and financial crimes as well as other fraudulent activities (Okoye et al., 2019 ; Safiyanu et al., 2019). Whereby the researcher found that investigative support services provided by forensic investigators do not have major impact on Nigeria's effort to identify and stop public sector corruption (Sorunke, 2021).

5. Conclusion And Recommendation

This work has contributed to the corpus of empirical research with regard to the impact of forensic accounting investigative skills in the detection of public sector corruption in Nigeria. The study revealed that forensic accounting investigative skills also have a significant and positive impact on the detection of public sector corruption in Nigeria. This clearly indicated that more forensic investigative skills will expose public sector corruption. If the government adopts the findings of the research, corruption in Nigeria's public sector will be reduced to the absolute minimum or significantly, and money lost due to financial malpractice, accounting fraud, bribery, and embezzlement can be recovered by hiring a forensic accountant who will offer forensic accounting investigative services. It is therefore recommended that Professional accounting firms should be hired to help with investigations when it is not practical to teach its staff to manage them. This will ensure that the courts receive sufficient evidence to support the successful prosecution of corruption cases.

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