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## **FORENSIC ACCOUNTING AND FORENSIC LITIGATION IN EMERGING ECONOMY, NIGERIAN DEPOSIT MONEY BANKS**

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**Abstract:** *The study ascertained the Forensic Accounting and forensic litigation in Nigerian deposit money banks. Ex Post Facto research design was employed. Data were generated from annual reports and accounts of the sampled banks in Nigeria. Cross sectional data were sourced from audited financial reports of quoted banks spanning from 2020-2024. Ordinary least square method was used to determine the extent to which forensic accounting help to detect and prevent fraud in quoted banks in Nigeria. After cross examination of the validity of the pooled effect, fixed effect and the random effect, the study accepts the fixed effect model. The study found that there is no significant effect of litigation support service on the value relevance of forensic accounting quoted banks in Nigeria. The study thus recommended that the management ensures that the bank adapts to new technological changes taking place in the world to ensure that they have a well-structured system to accommodate these changes.*

**Keywords:** *Forensic Accounting, Forensic litigation and Litigation support service*

### **Introduction**

In the ever-evolving world of finance, fraud remains a constant threat, with global fraud losses reaching a record high of \$1.03 trillion, **(GASA, 2024)**. From asset misappropriation and embezzlement to accounting irregularities to manipulated financial statements, fraudulent activities cause significant damage to businesses of all sizes and types. Fraud is a prevalent and persistent issue in the business world. Li and McMurray (2022) estimated that organizations lose 5% of their annual revenue to fraud, making it a significant concern for businesses and stakeholders. Fraud can lead to severe consequences, such as financial loss, damage to reputation and even bankruptcy. While fraud is a significant concern for businesses worldwide, Nigeria is no exception to this problem. The impact

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of fraud on the economy of Nigeria is significant and far-reaching (Sambo et al., 2023). Fraudulent activities can result in substantial financial losses, undermine investor confidence and hinder economic growth and development. “In Nigeria, the cases of Cadbury Nigeria Plc, Afribank Nigeria Plc, NAMPAK, Oceanic Bank Nigeria Plc, and African Petroleum Plc were relatively caused by massive fraud” (Bello et al., 2022). “The growing level of fraud in Nigeria and the world at large creates the need for the use of forensic accounting skills in fraud management. There has also been an increase in financial misappropriation in government ministries, departments, and agencies (MDA) in Nigeria” (Ahmed & Emer Takiah, 2020). Banking sectors were not left out as the amount lost to fraud in 2024 grew by 350%, rising from N11.61 billion to N52.26 billion within the same period (NIBSS, 2024). The recent financial scandals that occurred in the Niger Delta Development Commission) for over N2.6 billion in school feeding scandals in Federal Government Schools, the Ministry of Education scandals, and the Chairman of the Economic and Financial Crimes Commission (EFCC) scandals” (Ismail, 2020). Several alarming and scandalous cases of fraud have occurred in Nigeria in the last ten years, including the 195 billion Maina pension scam, the \$6 billion fuel subsidy, and the \$20 billion missing from the NNPC and CBN accounts” (Agbata et al., 2023). “The growing trend of personnel manipulating financial statements to conceal their pathways in order to protect their infamous activities for personal or managerial gain is cause for concern, necessitating the implementation of necessary mechanisms or controls to stop this cancerous behavior in the system, as they will always try to compromise the accounting system. These motives are frequently carried out through a variety of methods or schemes, whether in revenue recognition or expense classification or recognition” (Olaniyan & Awe, 2021; Ewa, 2022). “As a result of these criminal acts, Nigeria's corruption perception ranking has suffered, resulting in a drop in investment in Nigeria, which has a negative impact on economic growth” (Okoye & Gbegi, 2013; Ewa, 2022). According to the 2022, “corruption perception index by the Transparency International Corruption Index, Nigeria ranked 150th out of 180 countries listed. As a result, “exposing and addressing these dishonest and illegal financial flows necessitates the establishment of relevant and effective control mechanisms. Financial misappropriation, income leakages, budget padding, and money laundering are all components of fraud and other corrupt practices in government in Nigerian banking industry, necessitating the use of forensic accounting skills” (Olaniyan & Awe, 2021).

In recent years, a series of fraud have been committed both in the public sector and the private sector of the economy including the banking industry. These frauds in no doubt are perpetrated under the supervision of the internal auditors of the organisation. It suffices to say that the independence of the

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internal auditors is not guaranteed because he works as an employee of the organisation. Then comes the ideal of external auditors, yet frauds are still being perpetrated daily. The above scenario indicates that as more and more development is recorded both in the information communication technology (ICT) world and in other fields, fraudsters continue to groom their tactics towards fraudulent practices. It, therefore, becomes pertinent that forensic accounting be introduced, practiced and fully implemented since the external auditors do not or may not have the required training to tackle modern frauds like white collar crimes such as security fraud, embezzlement, bankruptcy, contract disputes and possibly criminal financial transactions including money laundering by organised syndicates. This study therefore sought to ascertain the ability of the forensic accountant to provide litigation support and investigative accounting.

## **Conceptual Framework**

### **Forensic Investigation**

Investigation is necessary for forensic accounting and auditing procedures; however, they are only employed in dubious situations. A forensic investigation is necessary when it becomes difficult to establish who is at fault, why the action was taken, and how much harm was done. Olofinsola (2020) noted that forensic investigation is about the determination and establishment of fact in support of the legal case. That is, to use forensic techniques to detect and investigate a crime is to expose all its attending features and identify the culprits. To ascertain whether and why keeping the data produced a gap, as well as who is responsible for it, Kasum (2012) stated that conducting a thorough search and analysis of documents in accordance with established rules is necessary for conducting a fraud investigation. An investigation is the process of obtaining testimony and supporting documentation in response to a claim of improper behaviour. Fraud is proven to occur and is supported by evidence found during an investigation. Fraud is thought to involve lying with the goal of deceiving. Fraud is a serious and expensive issue in today's society that not only causes money loss but also catastrophic injuries and fatalities.

Most fraud investigations start with a meeting between the investigator and the client. The investigator collects all relevant evidence and gives the detectives an explanation of the factors that led to the suspicion of fraud. A competent fraud investigator will use these crucial details to find more evidence and facts. The fraud detector uses a range of methods to investigate a case, such as asset searches, background checks, personnel, business, and surveillance investigations. The forensic investigation is primarily focused on financial transactions rather than the rest of the entity's activities because the on going leakage of organizational resources is the existing system's problem.

In an investigation, questioning, interviewing, and observation are the primary techniques used to extract information from the accused or suspect. It is important to keep in mind, nonetheless, that the investigator (observer, interviewer, or interrogator) does not have the power of the court with competent jurisdiction if they find the suspect or accused guilty. It is his or her obligation to find evidence to support or contradict the behaviour (Oyedokun, 2014). The Kinesic Interview method looks at a person's behaviour to assess dishonesty. According to Oyedokun (2014), an interview is not a fast process. Even if the investigator has solid evidence that the suspect lied or committed the crime, he should not be charged if the investigator is unable to comprehend.

## **Fraud**

Diverse academics have provided diverse definitions of fraud, forgeries, and errors. Others characterized fraud as "false depiction, distorting someone's civil liberties for personal gain or exploitation of position." Williams (2005) described incentives, favouritism, bribery, political donations, fake pricing, and frauds of all kinds as forms of fraud. The strategies mentioned here are just a few of the techniques related to fiscal malfeasance. Fraud is described by **Enofe**, Agbonpolour, and Edebiri (2015) as the use of dishonesty designed to enhance one's own interests or cause forfeiture to a third person. Fraud is a broad category of felonies that includes information concealment, fraud, and manipulation. "Fraudulent Practice" describes an act or omission including falsification that desperately fools, or seeks to fool, a person in order to get financial advantage or escape a requirement. Kasum (2012) documented that fraud is "false portrayal, misrepresenting someone, a fabrication of a statement or behaviour with the intention of obtaining financial benefit. This suggests that the act of creating or maintaining a false impression in order to persuade someone to sign a contract is fraud.

Safiyanu, et al (2019) described fraud as a deliberate act of deception intended to gain an advantage. Fraud is an unethical practice that entails manipulating data and/or figures in order to benefit oneself. Adding to this, Olaoye and Adebayo (2019) contended that scammers' ultimate objective is to gain an unfair financial advantage, even though the planned benefits might not be immediate cash in hand. Chukwu (2011) offered evidence in favour of this definition, defining fraud as the intentional use of deceit to wrongfully acquire, abuse, or damage the assets of a business institution or organization. According to these definitions, deceit is criminal, and its only objective is to reduce an organization's earnings. As a result of DMBs continuing to produce financial products in tandem with technological advancement and the current difficult economic conditions, the number of attempted fraud and forgery cases recorded increased significantly to 80,658 incidents in 2023, which is a 4% less than 84,130 recorded in the previous year.

## Empirical Review

Otaru and David (2023) determined the effect of forensic accounting investigation techniques and fraud detection and mitigation of listed Deposit Money Banks in Nigeria. Survey research design was adopted by the study, and it had a population of 140 respondents drawn from only operational staff of listed banks in Nigeria while the sample size of 104 was arrived at scientifically using Yaro Yamani's sample size determination technique. Data was gathered using questionnaires administered to the respondents and it was analysed using multiple regression technique. The study revealed that application of interview technique had positive and insignificant effect while application of data mining analysis technique and technology technique had positive and significant effect on fraud detection and mitigation of listed banks in Nigeria. Ojo-Agboju et al. (2022) determined the effect of forensic accounting influenced fraud detection on prevention in a few Deposit Money Banks (DMBs) in Nigeria. Using their survey design, Access Bank, First Bank, GT Bank, Union Bank, UBA, and Zenith Bank recruited 115 resident internal control officials, branch operation managers, and cash officers/head tellers as a sample for the study. The questionnaire was given to the participants using a straightforward, proportionate random sample approach. Their investigation, which employed basic linear regression, revealed a strong correlation between forensic accounting and fraud detection even if it had no effect on fraud prevention in the DMBs they mentioned. Aminian and Tahriri (2021) assessed the impact of creating an interpretative structural model of the factors affecting the quality of forensic accounting in Iran. The study found that the goals and missions of forensic accounting, forensic accounting standards and reviews, professional skills, academic training, enactment of forensic accounting, and the need for a forensic accountant in organisations improve the quality of forensic accounting. Ojukwu, et al. (2020) also conducted a study titled on Forensic Accounting and Fraud Detection in Nigerian Universities of Cross River University of Technology. This study discovered a substantial association between forensic accounting and financial fraud detection, as well as a large relationship between forensic accounting and financial reporting quality. Okoye and Ndah (2019) ascertained the connection between forensic litigation support techniques and fraud detection in Nigerian manufacturing firms. Data was gathered from primary sources by sending fifty (50) standardized questionnaires to ten (10) accounting departments of the selected manufacturing firms. Multiple regression tests were performed on the collected data using the Ordinary Least Square method. The study revealed that fraud investigation activities and fraud prevention in manufacturing firms have a favourable and statistically relevant relationship. The results also revealed that fraud litigation activities and fraud prevention in manufacturing companies have a favourable and statistically relevant relationship.

## Methodology

In this study, survey was used. A survey is used to obtain information which can be analysed and pattern formed which lend themselves to interpretation and comparison. In most cases, a survey will aim to obtain facts and opinion from a representative selection of the population being researched. From that sample, the researcher will then be able to present findings as being representative of the study as a whole.

There are twenty six (26) banks currently operating in Nigeria as at 2025. Out of these 26 deposit money banks in Nigeria, a total of fifteen of (15) banks were listed on the Nigerian Exchange Group, therefore, a sample of 6 banks was drawn from a population of 26.

## Method of Data Collection

This study adopted Ex-Post Facto research design. Data were collected from secondary (qualitative) sources. Ex-post facto research design studies facts that have already occurred and collected but not necessarily amassed for research purposes. The population of the study are the banks whose shares are listed in the Nigerian Exchange Group as of 2025. They consist namely, First Holdco Plc, Eco Bank Transnational Incorporated, United Bank for Africa Plc, Fidelity Bank Plc, Union Bank Plc, Stanbic IBTC Holdings Plc, Access Holding Plc, Zenith Bank Plc, FCMB Group Plc, Guaranty Trust Holding Company Plc, WEMA Bank Plc, Unity Bank Plc, Sterling Bank Plc, and Jaiz Bank Plc. The researcher employed convenient sampling technique to select ten (6) quoted banks on the Nigerian Exchange Group that met the post consolidation requirements of CBN as of May 2025. Convenient sampling technique is adopted where the population of the study is large as it is the case in this study. For the purpose of this study, secondary data were collected from publications of Nigerian Exchange Group Fact Books and audited financial statements of the quoted banks. The data obtained were used to analyse the variables.

## Reliability of the Instrument

The reliability of a research instrument concerns the extent to which the instrument yields the same results on repeated trials. Although unreliability is always present to a certain extent, there exists a good deal of consistency in the results of a quality instrument gathered at different times. Reliability of research instrument is the measure of the dependability and the internal consistency of the items of the instrument of data collection. In this research work, the researcher adopts Cronbach's Alpha statistical test as it is the most popular internal consistency reliability estimate. The pilot test conducted using 40 questionnaires with Cronbach's Alpha statistical test of 0.783 obtained (this exceeds the standard of 0.70) therefore was appropriate in achieving the research objectives.

## Method of Data Analysis

In this study, the data analysis method employed is panel data multiple linear regression using "Ordinary Least Square (OLS) method". Multivariate analysis technique is an inferential method for analysing relationship between many variables.

Model Specification

FA=f (LS, VR);

**Model I:** Forensic Accounting and Value Relevance. The study adopts the panel data method of data analyses which involve the pool effect, fixed effect, the random effect and the Hausman Test.

### Pooled Effect Model

The functional relationship is expressed as

VR=f (LS,)

Equation can be expressed in a linear form or mathematically as  $VR = \beta_0 + \beta_1 LS$

By turning equation (v) into econometric model, to include random term, is expressed as  $VR_{it} = \beta_0 + \beta_1 LS + U$ .

### Fixed Effects

The fixed effects focus on whether there are differences by using a fixed intercept for each of the different cross-sectional structures.

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Fixed Effects

The fixed effects focus on whether there are differences by using a fixed intercept for each of the different cross-sectional structures. If we assume that the dummy variable for a conglomerate company is 1 or 0, then  $D_i$ , which is the dummy variable for firm, can be expressed as:

$D_i = \begin{cases} 1, & i-1 \\ 0, & \text{otherwise} \end{cases} \quad D_2 = \begin{cases} 1, & i-2 \\ 0, & \text{otherwise} \end{cases} \quad \dots \quad D_N = \begin{cases} 1, & i-1 \\ 0, & \text{otherwise} \end{cases}$

The regression of total samples can be expressed as:

$$Y_{it} = \sum_{i=1}^N \beta_{oi}D_i + \beta_iD_s + \beta_3s_1 + \beta_{oi}D_4s_2 + \epsilon_{it}$$

The dummy variables are expressed as follows: if  $f_j=i$ , then  $D_i=1$ ; otherwise  $D_i = 0$ .<sup>2</sup>

To further investigate the effect of forensic accounting and quality of financial reporting in quoted banks in Nigeria, Adebayo (2012) analyzed whether the independent variables affect the dependent variable, this regresses the effect of the independent variables on the dependent variables.

$$VR_{it} = +\mu_i + \beta_0 + \beta_1LS +$$

Because the fixed effects account for both cross-sectional and time-series data, the increased covariance caused by individual-firms' differences is eliminated, thereby increasing estimation-result efficiency. Random Effects

Random effects focus on the relationship with the study sample as a whole; thus, the samples are randomly selected, as opposed to using the entire population. The total sample regression (a function of the random effect) can be expressed as:

$$VR_{it} = \sum_{j=1}^N \beta_0 + \beta_1LS + UT$$

If this is represented with random variables, then  $\beta_{oj} = \bar{\beta}_0 + \mu_j$ , which indicates that the difference occurs randomly, and the expectation value of

$$\beta_{oi} \text{ is } \bar{\beta}_0.$$

VR=Value relevance

LS=Litigation Support

Ut=Error term

## Discussion and Results

### Presentation of Results

Table 1: Presentation of Fixed Effect Model

Variable	Coefficient	Std. Error	t-Statistic	Prob.
MODEL 1: Forensic Accounting and Value Relevance				
LS	37.58611	35.32686	1.063953	0.2891
C	140.2249	210.7427	0.665384	0.5068

### Effects Specification

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R-squared	0.616716	Mean dependent var	0.652200
Adjusted R-squared	0.481306	S.D. dependent var	0.453580
S.E. of regression	0.256059	Akaike info criterion	0.225353
Sum squared resid	5.769847	Schwarz criterion	0.537973
Log likelihood	0.732374	Hannan-Quinn critter.	0.351876
F-statistic	22.24021	Durbin-Watson stat	1.698267
Prob(F-statistic)	0.000000		

## MODEL 2:

LS	-0.155199	0.125126	-1.240344	0.2181
C	2.074683	0.205823	10.07996	0.0000

## Effects Specification

R-squared	0.592515	Mean dependent var	1.838500
Adjusted R-squared	0.220921	S.D. dependent var	0.434224
S.E. of regression	0.438742	Akaike info criterion	1.302358
Sum squared resid	16.93954	Schwarz criterion	1.614978
Log likelihood	-53.11788	Hannan-Quinn critter.	1.428881

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F-statistic	0.815574	Durbin-Watson stat	2.343672
Prob(F-statistic)	0.624561		

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## Test of Hypotheses

Decision Rule: Reject or discard null hypothesis when calculated t value is greater than t value in critical value table at 1.080

H<sub>0</sub>: There is no significant effect of litigation support services on the value relevance of forensic accounting on quoted banks in Nigeria.

Table 3: Test of hypothesis One

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R <sup>2</sup>	61.6
Adjusted R	48.1
T calculated	1.063953
T table	1.080

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Significant level	5%=0.025 (two tail)
Probability	0.2891

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## Decision

With computed t value of  $\pm 1.063953$  less than the critical t value of 1.080 the researcher therefore rejects the alternate hypothesis and accepts the null which says there is no significant effect of litigation support service on the value relevance of forensic accounting quoted banks in Nigeria.

## Conclusion and Recommendation

The study concludes that forensic investigation and forensic litigation were statistically significant in explaining changes in financial performance of commercial banks in Nigeria. The study found that there is no significant effect of litigation support service on the value relevance of forensic accounting quoted banks in Nigeria, which has improved transparency in commercial banks hence it has curb financial fraud thus increasing profitability.

The study thus recommended that the management ensures that the bank adapts to new technological changes taking place in the world to ensure that they have a well-structured system to accommodate these changes.

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