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Original Research Article

Level of Awareness of Forensic Accounting Application in the Nigeria Public Sector for Corruption Detection

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Abstract

The increasing prevalence of fraud in Nigeria and globally highlights the necessity of forensic accounting for fraud investigations, particularly in Nigeria, which has resulted in mismanagement and inefficiencies in both corporate and public fund management. With an emphasis on three antigraft agencies, this paper examines the role forensic accounting plays in identifying wrongdoing in Nigeria's public sector. The study used a structured questionnaire to gather data and used a descriptive survey research design. Four hundred and five (405) respondents who were relevant employees of the antigraft agencies were chosen for the study using a purposive sampling technique and Taro Yamane's formula. Descriptive statistics and multiple linear regressions were employed in the data analysis method which was based on 386 questionnaire responses from the participants. Findings of the study revealed that the level of awareness of forensic accounting application had positive significantly relationship with public sector corruption in Nigeria, demonstrating that the application of forensic accounting techniques is helpful in identifying corruption in the public sector and that the services of forensic accountants can be used to recover money lost due to financial malpractices, accounting fraud, bribery, and embezzlement. The study recommends that more awareness needs to be created by forensic accountants and government to the public office holders on the application of forensic accounting techniques so that the antigraft agencies can continue to utilize them for the detection of public sector corruption.

Keywords: Antigraft agencies, bribery, forensic accounting, level of awareness, public sector corruption.

1. INTRODUCTION

In several African countries, corruption is an obstacle to growth and a source of discontent that affects all facets of the society. Potential investors are hampered by corruption because it distorts public spending, raises the cost of operating enterprises and governance, and shifts resources from developing to developed countries. Nigeria is the most populated nation in Africa, with an estimated population of about 200 million people as at 2006 population census whose economy relies mostly on oil, which in turns sustains corrupt practices. According to the Transparency International (TI; 2020), approximately 20% of Nigeria's GDP is lost due to corruption.

According to Kasum (2015), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC), and the Police Special Fraud Unit (PSFU) are just a few of the institutions that individuals or businesses negatively impacted by fraudulent and corrupt practices must take action against until it is no longer possible. The issue of financial malpractices, bribery, embezzlement, accounting fraud and other corrupt practices in Nigeria public sector has necessitated the application and practice of forensic accounting profession in order to protect the integrity of the financial system.

The ongoing prevalence of corruption and other related financial crimes in Nigeria's public sector is increasingly drawing attention to the discipline of forensic accounting. Olaniyan *et al*. (2021) posit that forensic accounting is the application of investigative and analytical skills for the intention to unravel financial

problem in a manner that abides by the standard required by court regulations. Forensic accountant uses uncommon competencies in accounting, auditing, finance, certain areas of the law, research and investigative skills to collect analyze and evaluate the evidence at hand and to interpret and communicate results to their clients (Nwokolo & Alabi, 2023). Forensic accounting encompasses forensic accounting litigation support, forensic accounting investigative skills and alternative dispute resolution mechanism. This study incorporates the level of awareness.

In Nigeria, an audit is needed for contemporary forensic auditing methods to furnish accounting professionals to successfully address the matter of disclosure ingenious fraud schemes that result from audits' inability to identify public sector corruption (Olujobi, 2017; Moghalu, 2018; Adedeji *et al*., 2018). According to Ajuzie (2020), the nation's economy is being impacted by the extreme levels of corruption in the governmental sector. Because the internal control system used by all parastatals in Nigeria is weak, corruption can persist (UNODC, 2022). This research evaluates the awareness of forensic accounting in Nigeria's public sector, emphasizing its essential role in enhancing anti-corruption strategies. The findings aim to offer insights for policymakers and regulatory bodies, contributing to improved corruption detection and prevention in the country. This research endeavors to address a significant gap in understanding the awareness and application of forensic accounting in the Nigerian public sector. By highlighting this important area, the study seeks to promote accountability and transparency in public financial management, thereby aiding efforts to diminish corruption in Nigeria.

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

Ho_1: There is no significant awareness of forensic accounting in the Nigeria public sector.

2. LITERATURE REVIEW

2.1 Conceptual Framework

The conceptual framework for the study is diagrammatically represented below.

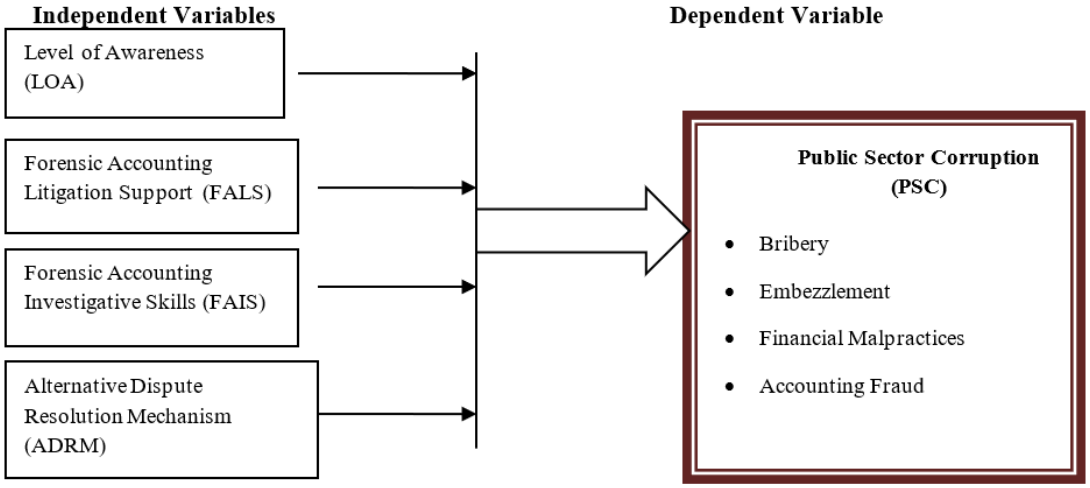

Figure 1: Conceptual Framework
Source: Compiled by the Author, 2024

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

2.2 Theoretical Framework

Modernization Theory

As noted by modernization theorist Huntington (1968), the process of economic and political development in modernizing societies tends to breed political instability, corruption, and inequality, which can be simply defined as the use of public powers to

achieve private goals. The prevalence of corruption in Africa is seen as a result of public officials' behaviour that deviates from accepted norms and also indicates the lack of effective political institutionalization, which makes it difficult for these officials to separate their public and private roles and forces them to submit to external demands, despite the ostensible benefits of mixed government (Sklar, 2013; Adefulu, 2007). According to Adefulu (2007), Huntington's method of showcasing the mainstream theories of corruption only illustrates the source of the problem by rationalizing corruption on the basis of localized factors like political underdevelopment and traditional societies' propensity for what Clapham (1985), referenced by Adefulu (2007), has called the private practice of gift-giving, which is thought to be nearly universal in patrimonial societies.

The modernization theory was adopted in this study, as it will assist in the prevention of the utilization of official authority to further personal objectives in the Nigeria public sector. Modernization theory is critical to understanding forensic accounting and public sector corruption in Nigeria for several reasons: (i) According to modernization theory, social advancement and economic growth are crucial for lowering corruption. Modernization theory offers a framework for comprehending how nations might modernize their economies and governance systems to prevent and combat corruption by concentrating on elements like education, technology, and institutional growth. (ii) Modernization theory also emphasises how accountability, openness, and sound governance may lessen corruption. Modernization theory can assist forensic accountants in detecting and thwarting corruption in the public sector by encouraging best practices in financial management, auditing, and accountability procedures. (iii) Modernisation theory also emphasises how crucial social attitudes and cultural shifts are to stopping corruption. Modernisation theory can contribute to the development of a more moral and open public sector in Nigeria by advancing principles like honesty, integrity, and respect for the law. All things considered, modernisation theory offers a useful framework for comprehending and combating public sector corruption, and it can support forensic accountants in their vital job to advance accountability and good governance in Nigeria.

2.3 Empirical Review

Several studies have investigated the level of awareness of forensic accounting application in the Nigeria public sector. According to Efiong's (2012) research, there is a growing demand for fraud and forensic accounting worldwide, with developed economies accounting for the majority of its improvements and adoption in university accounting curricula. On the other hand, empirical research is typically conducted in developed economies, with minimal representation of the circumstances in developing nations. Furthermore, existing empirical studies have focused exclusively on the views of academics and practitioners, in accessing the demand for forensic accounting. In his study, he presented fresh and distinctive evidence on the awareness of forensic accounting among accounting undergraduates in a developing economic setting, using Nigeria as a case study. The study found that there is a very low level of awareness on forensic accounting among undergraduate students.

Issa (2018) investigated that fraud and financial scandals have put accountants and auditors under intensive pressure to prevent and uncover wrongdoings. Although, corruption is rife in different sectors in Libya, forensic accounting as control mechanism has been neither introduced nor its services applied in the country. The study assessed the awareness and acceptance of the Libyan accounting educators about the significance of forensic accounting as new field of accounting and as corruption control mechanism. A questionnaire was used to gather data for the study, and SPSS was used to analyse 70 valid responses. The results indicated that there is a high level of awareness regarding the significance of forensic accounting in the country. The study offers managerial and political ramifications for requiring forensic accounting services in Libyan firms and providing a specialised forensic accounting program or some comparable courses. The study suffers the small sample size limitation. However, the study found little research has been done regarding assessing the level of awareness and acceptance of forensic accounting in developing countries.

Parveezulla *et al*. (2024) revealed that forensic accounting is proving to be an essential profession in anti-fraud efforts especially in the current society characterized by high rates of fraud and enhancement of stringent legal standards. Still, alleged awareness and utilization information of forensic accounting methodologies by practitioners are comparatively diverse, especially in developing countries like India. They examined what accounting practitioners believe forensic accounting is, with specific focus on its function in relation to fraud. Their study established the level of understanding of forensic accounting among practitioners, test the efficacy of its methods, establish the various problems that practitioners encounter when implementing forensic accounting, and establish their inclination to use these approaches. It also established that practitioners are very conversant with forensic accounting since their awareness score was an average of 3.87. Increased knowledge contributed to the adoption of forensic tools – perceived effectiveness had a correlation of 0.762 with the adoption levels. However, challenges to IS deployment include limited resources, lack of training, and high cost. Specifically, 67% of respondents mentioned the difficulties, and 70% said that the resources for education were insufficient.

3. RESEARCH METHODOLOGY

3.1 Research Design

The descriptive survey design was used in this investigation. The descriptive survey research design is justified because it allows the study to empirically investigate 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. The study further provides a structured approach in collecting, analyzing and interpreting the data from a sample of the population under survey because it may be practically impossible to collect data from the entire population. A structured 5-point Likert scale questionnaires 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

This study used the purposive technique for non-probability sampling. To choose the population sample for the investigation, non-probability sampling was employed. The use of the three antigraft agencies is warranted since they have the statutory authority to not only make arrests but also to look into and prosecute individuals who are suspected of corruption in both the public and private sectors, thereby handling the entire legal battle against corruption in Nigeria.

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

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

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

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

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

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

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

The sample size obtained above is three hundred and sixty-eight (368) but 10% provision was made for attrition (John *et al*., 1997) which gave thirty-seven (37). Therefore, the sample size that was used in this study is four hundred and five (405). The questionnaires were allocated to the agencies so that they can be well represented. Copies of questionnaires were administered to the various relevant 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.

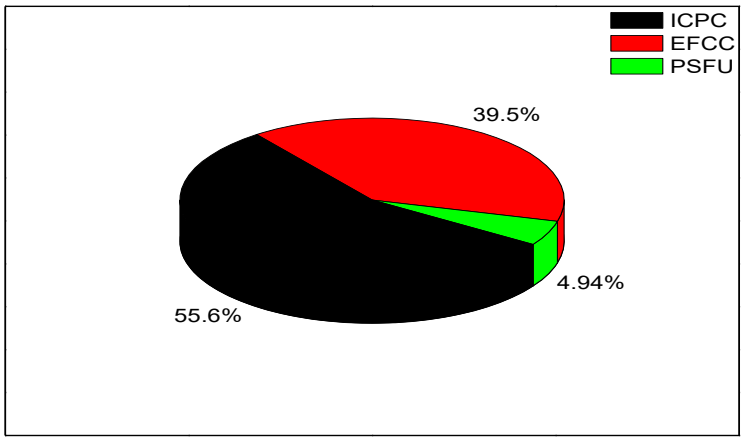

Figure 2: Proportional Allocation of sample to Agencies/Commissions
Source: Researchers' computation, 2024

Figure 2 shows the proportion allocation of sample to the agencies. Sokoto is where the zonal offices are located while Abuja is the headquarters to all the antigraft agencies and that is where strategic decisions of the various agencies are taken. The figure indicated that ICPC, EFCC and PSFU had 225 (~ 55.6%), 160 (~ 39.5%) and 20 (~ 4.94%) 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 sought. The primary data for the dependent variables (bribery, embezzlement, financial malpractices, and accounting fraud) and independent variables: Level of Awareness (LOA), Forensic Accounting Litigation Support (FALS), Forensic Accounting Investigative Skills (FAIS), and Alternative Dispute Resolution Mechanism (ADRM)) were gathered using a questionnaire. For the pertinent agency workers, a series of standardised 5-Point Likert scale questions were created.

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 survey is to evaluate respondents' opinions about how well anti-graft investigators and prosecutors use forensic accounting to identify and stop corruption in the public sector. The previous study's questionnaire was modified based on the examined literature (Edheku & Akpoveta 2020; Fatoki, 2021; UNODC, 2022).

The questionnaires were 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 bother on respondent's biodata while sections B contains questions on the perception of respondents on the effect of the application of forensic accounting components on identifying corruption in Nigeria's public sector.

Table 1: Cronbach's Alpha

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

Source: SPSS output, 2024

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

3.5 Methods of Data Presentation and Analysis

A multiple regression model was used to evaluate the hypothesis. Based on the assumption that the majority of real-world economic phenomena are multifactorial, multiple regression analysis was used for the study. 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 anti-graft authorities' investigations and prosecutions 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 researcher's distribution strategy; the majority of the questionnaires 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. This demonstrated that, in comparison to the other organisations under investigation, ICPC received 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 organizations that participated in the survey.

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 questionnaire impartially because they have been employed by the agencies or commissions for a respectable amount of time.

Table 6: Level of Awareness of Forensic Accounting Application in Nigeria Public Sector

Items	SA	A	U	D	SD
I am aware of forensic accounting application in my agency.	112 (29%)	189 (49%)	47 (12.2%)	20 (5.2%)	18 (4.7%)
The application of forensic accounting enhances the detection of public sector corruption in Nigeria.	133 (34.5%)	191 (49.5%)	40 (10.4%)	8 (2.1%)	14 (3.6%)
The agency has numerously used forensic accounting techniques in detecting public sector corruption in Nigeria.	125 (32.4%)	176 (45.6%)	44 (11.4%)	20 (5.2%)	21 (5.4%)
The agency believes that forensic accounting techniques are one of the means of detecting transaction that are doubtful.	162 (42%)	90 (23.3%)	42 (10.9%)	40 (10.4%)	52 (13.5%)
Forensic accounting services are needed in the fight against public sector corruption.	100 (25.9%)	101 (26.2%)	36 (9.3%)	60 (15.5%)	89 (23%)
The forensic accountant's core investigative skills include accounting and auditing skills, advanced computer skills, sophisticated statistical skills, and interviewing skills.	131 (33.9%)	82 (21.2%)	20 (5.2%)	80 (20.7%)	73 (18.9%)
The primary objective in public sector corruption investigation is to stop the fraud from continuing, make an example of the fraudster, and punish the fraudster.	114 (29.5%)	92 (23.8%)	10 (2.6%)	86 (22.3%)	84 (21.8%)

Source: Field survey 2024

Table 6 shows the responses of respondents regarding the level of awareness on the use of forensic accounting in detection of public sector corruption in Nigeria. 112(29%) of the respondents strongly agree that they are aware of forensic accounting application intheir agency/commission, 189(49%) agreed, 47(12.2%) were undecided, 20(5.2) disagreed and 18(4.7%) strongly disagreed. 133(34.5%) of the respondents strongly agreed that the application of forensic accounting enhances the detection of public sector corruption in Nigeria. 191(49.5%) agreed, 40(10.4%) were undecided, 8(2.1%) disagreed while 14(3.6%) strongly disagreed. 125(32.4%) of the respondents strongly agreed that the agency/commission has numerously used forensic accounting techniques in detecting public sector corruption in Nigeria, 176(45.6%) agreed, 44(11.4%) were undecided, 20(5.2%) disagreed while 21(5.4%) strongly disagreed. 162(42%) of the respondents strongly agreed that the agency/commission believes that forensic accounting techniques are one of the means of detecting transaction that are doubtful, 90(23.3%) agreed, 42(10.9%) were undecided, 40(10.4%) disagreed while 52(13.5%) strongly disagreed.

Similarly, 100(25.9%) of the respondents strongly agreed that forensic accounting services are needed in the fight against public sector corruption, 101(26.2%) agreed, 36(9.3%) were undecided, 60(15.5%) disagreed while 89(23%) strongly disagreed. 131(33.9%) of the respondents strongly agreed that the forensic accountant's core investigative skills include accounting and auditing skills, advanced computer skills, sophisticated statistical skills, and interviewing skills, 82(21.2%) agreed, 20(5.2%) were undecided, 80(20.7%) disagreed while 73(18.9%) strongly disagreed. 114(29.5%) of the respondents strongly agreed that the primary objective in public sector corruption investigation is to stop the fraud from continuing, make

an example of the fraudster, and punish the fraudster, 92(23.8%) agreed, 10(2.6%) were undecided, 86(22.3%) disagreed while 84(21.8%) strongly disagreed. This shows that there is high level of awareness of forensic accounting techniques in 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%)
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)

Table 8 shows the mean, minimum, maximum, and standard deviation for the variables. Specifically, Level of Awareness (LOA) has a minimum value of (1.00), maximum value of (5.00), mean value of (4.21) and a standard deviation value of (0.470), 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).

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
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 comprise 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
Predictors: (Constant), LOA, FALS, FAIS ADRM				

Source: SPSS Output 28 version (2024)

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

Table 13: Analysis of Variance (ANOVA) Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	54.248	4	13.562	94.145	.000[b]
	Residual	54.885	381	.144		
	Total	**109.133**	**385**			
a. Dependent Variable: PSC						
b. Predictors: (Constant), LOA, FALS, FAIS, ADRM						

Source: SPSS Output version 28 (2024)

Decision Rule: 5% level of significance

Table 13 shows the fitness of the 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 the co-efficient of Level of Awareness (LOA) as (0.206) which is positive and significant considering the t-statistic value of (3.860) and the p-value (0.000) in detecting public sector corruption in Nigeria. PSC= 0.418+ 0.206log_LOA shows that detection of public sector corruption increases by 20.6% for every 1% increase in Level of Awareness on public sector corruption in Nigeria. This implies that as more awareness of forensic accounting is introduced in the public sector, detection of corruption is going to increase as indicated in the result of the analysis.

4.3 Test of Hypotheses and Discussion of Findings

4.3.1 Test of Hypotheses

$H0_1$: There is no significant relationship between level of awareness of forensic accounting and Nigeria public sector.

Table 15: Summary of Regression Results on Level of Awareness of Forensic Accounting and Nigeria Public Sector

Variable	Coefficient	Std Error	t-statistics	Prob.
Level of Awareness (LOA)	.206	.053	3.860	0.000

Table 15 shows that level of awareness of the application of forensic accounting has a co-efficient value of 0.206, standard error of .053 and t-statistics of 3.860. This implies that Level of Awareness (LOA) has a positive effect on detection of accounting fraud and financial malpractices (public sector corruption) in Nigeria since the significant value from the regression table 0.000 is less than significant value of 0.05. This

therefore means that level of awareness of forensic accounting influences the detection of public sector corruption in Nigeria. This leads to the rejection of the null hypothesis which states that there is no significant relationship between forensic accounting level of awareness and detection of public sector corruption in Nigeria, while the alternative hypothesis is accepted. This means that the level of awareness of forensic accounting helps to detect public sector corruption in Nigeria.

4.3.2 DISCUSSION OF FINDINGS

Based on the responses and the analysis, the findings revealed that there is high level of awareness of forensic accounting techniques in detecting public sector corruption in Nigeria. The hypothesis result on level of awareness shows that there is a significant effect of level of awareness on detection of public sector corruption in Nigeria. This finding aligns with that of Issa (2018) where he found that there is a high level of awareness regarding the significance of forensic accounting in the Libyan firms. The study offers managerial and political ramifications for requiring forensic accounting services in Libyan firms and providing a specialised forensic accounting program. Parveezulla et al. (2024) established the level of understanding of forensic accounting among practitioners. They found that forensic accounting is proving to be an essential profession in anti-fraud efforts especially in the current society characterized by high rates of fraud and enhancement of stringent legal standards. However, Efiong (2012) found that there is a very low level of awareness on forensic accounting among undergraduate students in a developing economic setting, using Nigeria as a case study.

5. CONCLUSION AND RECOMMENDATION

This investigation has expanded the corpus of empirical studies on the level of awareness of forensic accounting application in the Nigeria public sector. The study revealed that the level of awareness of forensic accounting techniques significantly predicts the detection of public sector corruption in Nigeria. This means that the more antigraft agencies make use of forensic accounting in handling corruption, the more public sector corruption cases will be exposed. The findings in this study if implemented by the government will help create more awareness in the Nigeria public sector thereby making corruption cases to be reduced drastically and funds that would be lost through bribery, embezzlement, accounting frauds and financial malpractices can be recovered by employing the services of forensic accountant. Therefore, it is recommended that forensic accountants and the government educate public office holders on the use of forensic accounting techniques so that antigraft authorities can continue to use them to identify corruption in the public sector. This will enable them to be more cautious and avoid any activities that will place them at the centre of a fraud investigation in the organization.

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