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- I. Title page
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- V. Literature Review
- VI. Methodology
- VII. Results and Discussion
- VIII. Conclusion and Recommendations
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MODERATING EFFECT OF TRAINING ON THE RELATIONSHIP BETWEEN FORENSIC ACCOUNTING PRACTICE SKILLS AND TAX FRAUD DETECTION IN NIGERIA FEDERAL INLAND REVENUE SERVICE

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ABSTRACT

This study investigates the moderating effect of training on the relationship between forensic accounting skills and tax fraud detection within Nigeria's Federal Inland Revenue Service (FIRS). Tax fraud, a deliberate act of falsifying financial information to evade taxes, continues to undermine public revenue generation globally, with Nigeria facing significant challenges due to issues such as collusion, inadequate forensic skills, and outdated systems. The research explores the impact of technological proficiency, communication skills, and training on enhancing fraud detection capabilities. The study posits two main research questions: the extent of technological proficiency's effect on tax fraud detection and the role of communication skills in fraud detection at FIRS. Through a survey of 190 FIRS employees, the study employs multiple regression analysis to assess the relationship between forensic accounting skills and tax fraud detection, examining the moderating role of training. The results indicate that both technological proficiency and communication skills positively impact fraud detection, with training playing a critical moderating role. Specifically, training reduces the strength of the relationship between technological proficiency and fraud detection but still enhances the overall impact. Additionally, communication skills, while critical, become less influential at higher levels of training. The findings highlight the importance of continuous skill development, particularly in forensic accounting practices, and suggest that a combination of technical and soft skills training is essential to strengthen tax fraud detection systems at FIRS. Recommendations include investing in advanced technological tools and regular communication skills workshops to improve fraud detection outcomes.

Keywords: Tax fraud detection, forensic accounting, technological proficiency, communication skills

Introduction

Tax fraud is an ever-growing issue around the world. Governments depend heavily on taxes to fund public services, yet tax fraud which involves deliberately misrepresenting or falsifying financial information to avoid paying taxes continues to undermine economic stability, development, and social fairness. According to the OECD (2023), countries lose billions every year due to various forms of tax fraud, such as underreporting income, false claims, and hiding assets. The IMF (2022) points out that tax evasion is a significant barrier to sustainable development, especially in countries where public services rely on domestic revenue.

In developed countries, innovations like data analytics, digital audits, and AI have helped improve fraud detection, but these tools are only effective if tax professionals are skilled and if institutions are ready to implement them properly. Unfortunately, across Africa, tax fraud is exacerbated by weak enforcement, limited investigative capacity, and a high level of informality in businesses. The African Tax Administration Forum (ATAF, 2021) estimates that illicit financial flows and tax evasion cost Africa over \$60 billion each year, making it harder for the continent to fund its Sustainable Development Goals (SDGs) and reduce dependence on foreign aid.

Countries like South Africa, Kenya, Ghana, and Nigeria face serious challenges in detecting tax fraud due to a lack of forensic accounting expertise. For example, in Kenya, tax fraud investigations are delayed because there are not enough trained forensic accountants, leading to long audits and unresolved cases. This highlights the growing importance of forensic accounting in public sector financial oversight. (Ibrahim, & Musa, 2022, Ibrahim, et al., 2022, Moses, et al 2022, Moses, et al., 2018, Ejura, et al. 2023 Oginni, et al.2014)

In Nigeria, tax fraud is a major issue. The Federal Inland Revenue Service (FIRS) regularly reports significant losses due to tax evasion practices like underreporting income, falsifying receipts, and manipulating accounting records. The World Bank (2020) estimates Nigeria loses over ₦3.5 trillion annually due to tax fraud, which worsens the country's budget deficit and limits investments in infrastructure and public services. Adding to the complexity, over 60% of Nigeria's economy operates in the informal sector, making it harder to enforce tax compliance. Even within the formal sector, challenges like weak institutional monitoring, low taxpayer education, and corruption undermine efforts to combat fraud.

Despite introducing digital platforms like TaxPro Max, the effectiveness of Nigeria's fraud detection remains limited due to a lack of skills among FIRS personnel. This highlights the need for forensic accounting practices to boost fraud detection in Nigeria's tax system. Forensic accounting combines accounting, auditing, and investigative techniques to uncover financial fraud, offering more targeted fraud detection compared to traditional auditing.

Research shows that forensic accountants skilled in technology, communication, and ethical practices are more effective at detecting fraud. For example, forensic accountants with IT and ERP skills can trace fraud patterns hidden in complex databases. However, the impact of forensic accounting depends on the training and development of the professionals. Continuous training is necessary because tax fraud schemes are constantly evolving. The Institute of Chartered Accountants of Nigeria (ICAN, 2021) emphasizes that without regular up skilling, even qualified professionals may struggle to keep pace with changing technologies and fraud tactics.

Furthermore, many FIRS staff members lack exposure to modern forensic tools, which diminishes their ability to detect fraud effectively. Training can enhance the use of forensic accounting techniques and reduce errors in investigations. Technological proficiency is also essential, as financial crimes are increasingly sophisticated, involving digital methods like blockchain manipulation and cyber-tax evasion. However, many Nigerian tax officers lack the

technological expertise needed to trace digital fraud patterns, particularly in the informal and SME sectors.

Communication skills are equally important for forensic accountants, as they must present findings in clear, understandable ways for stakeholders, including policymakers and legal officers. Ineffective communication can weaken the impact of fraud investigations. Studies show that forensic teams with strong internal communication have higher success rates in detecting and prosecuting fraud.

Beyond skills, ethical lapses and internal corruption complicate fraud detection efforts. Political interference and collusion can undermine the objectivity of forensic investigations. Moreover, many FIRS staff struggle with database management and lack the technical skills to navigate and interpret Enterprise Resource Planning (ERP) systems like SAP, Oracle, and Tax Pro Max. This limits their ability to uncover fraudulent activities and internal control breaches. The lack of structured, targeted training programs only makes these issues worse. According to PwC Nigeria (2021), over 60% of Nigerian tax professionals have never received formal forensic training, despite the increasing complexity of modern fraud schemes. Without proper training and development, Nigeria's efforts to combat tax fraud will continue to face significant hurdles

The following research questions were raised to be addressed based on the problem

- i. To what extent is the effect of technological proficiency skills on Tax fraud detection in Nigeria's Federal Inland Revenue Service?
- ii. What is the effect of communication skills on Tax fraud detection in Nigeria's Federal Inland Revenue Service?

The main objective of the study is to examine the Moderating Effect of Training on the Relationship between Forensic Accounting Practices Skill and Tax Fraud Detection in Nigeria Federal Inland Revenue Service. The specific objectives were to:

- i. *examine the effect of technological proficiency skills on tax fraud detection in Nigeria's Federal Inland Revenue Service.*
- ii. *Assess the effect of communication skills on tax fraud detection in Nigeria's Federal Inland Revenue Service.*

Literature Review

Conceptual Review

This section provides a detailed examination of the key concepts that form the foundation of this study. A conceptual review helps to clarify the major constructs, establish their interrelationships, and guide the development of the study's theoretical framework. The core concepts under consideration in this research include forensic accounting skills and

tax fraud detection, with emphasis on specific skill dimensions such as technological proficiency, communication, ethics and integrity, and database management.

Defining and discussing these concepts, the study creates a solid understanding of how they are operationalized and measured within the context of Nigeria's Federal Inland Revenue Service (FIRS). This conceptual analysis also lays the groundwork for aligning the study variables with relevant theories and empirical evidence.

Tax Fraud Detection: A Global and Nigerian Perspective

Tax fraud is a serious crime where individuals or businesses intentionally falsify financial information to avoid paying taxes. Unlike tax avoidance, which is legal, tax fraud violates tax laws and often involves criminal intent (OECD, 2022). In Nigeria, tax fraud includes practices like underreporting income, inflating expenses, claiming false deductions, and failing to remit VAT. The Federal Inland Revenue Service (FIRS) works to detect and address these issues through audits and investigations (FIRS, 2023). One major challenge in Nigeria is collusion between tax officers and taxpayers, highlighting weaknesses in fraud detection systems (Olatunji & Aderemi, 2020). To tackle fraud, detection mechanisms such as audits, data analytics, whistleblowing, and forensic accounting are essential. Forensic accounting, which combines accounting, auditing, and investigative techniques, has proven crucial in identifying fraud and supporting legal actions (Fagbemi et al., 2021). Okoye and Gbegi (2019) found that forensic accounting significantly improves fraud detection, especially when combined with technology like Computer-Assisted Audit Techniques (CAATs) and ERP systems.

However, Nigeria faces challenges in detecting tax fraud, including a lack of forensic training, weak internal controls, outdated systems, political interference, and low taxpayer awareness (Uche & Adegbite, 2022; PwC Nigeria, 2023). To address these issues, reforms have been introduced, such as FIRS's online tax platform, joint taxpayer databases, whistleblower protections, and capacity-building programs in forensic accounting (KPMG, 2022). These efforts align with global trends of automating fraud detection and using AI to improve efficiency. This study explores how forensic accounting skills technological proficiency, ethics, communication, and database management can enhance tax fraud detection at FIRS, with the goal of improving compliance and increasing public revenue. Globally, tax fraud includes underreporting income, inflating deductions, falsifying documents, and misclassifying income. The IRS (2016) highlights underreporting as a key issue in the U.S. tax gap, while the OECD (2013)

points to hidden offshore assets as a major problem. The U.S. GAO (2014) reports that fraudulent tax credits, like the Earned Income Tax Credit, cost billions annually.

Effective tax fraud detection requires a combination of technical, institutional, and ethical expertise. In Nigeria, increasing use of digital tools and forensic auditing presents an opportunity to improve fraud detection. However, success depends on the competencies of tax professionals at institutions like FIRS. This study aims to explore how forensic accounting skills can enhance tax fraud detection in Nigeria's public sector.

Forensic Accounting Practice Skills

Forensic accounting is a specialized area of accounting that involves investigating financial fraud and misconduct using accounting, auditing, and investigative skills. This discipline plays a crucial role in legal proceedings and financial crime investigations, aiming to uncover and analyze financial evidence for litigation support and fraud detection. Albrecht et al. (2019) highlight the importance of forensic accounting in detecting financial statement fraud, where forensic accountants use various techniques to identify discrepancies and irregularities in financial reports.

Tax fraud remains a pervasive issue globally, with significant implications for national revenue generation and economic stability. As governments seek to maximize tax compliance and minimize fraudulent activities, the need for specialized techniques to detect tax fraud becomes increasingly critical. Forensic accounting, a field that integrates accounting, auditing, and investigative skills, offers unique tools and methodologies specifically designed to identify and address tax evasion and fraud. This study examines the role of forensic accounting practices in tax fraud detection within Nigeria's Federal Inland Revenue Service (FIRS), emphasizing how these practices can enhance the agency's ability to combat tax-related fraud effectively.

Tax fraud in Nigeria has manifested in various forms, leading to significant revenue losses for the government. This section explores notable cases of tax fraud in Nigeria, illustrating how forensic accountants within the Federal Inland Revenue Service (FIRS) have addressed these challenges through targeted investigative practices and specialized techniques.

Technological Proficiency Skills

Technological proficiency is the ability of forensic professionals to effectively utilize digital tools, audit

software, and data analytics technologies to investigate and detect fraudulent activities within financial systems. With increasing digitization of financial systems, especially in tax administration, the use of technological tools is central to detecting complex and hidden fraud patterns. Without such proficiency, forensic investigations become limited and ineffective. Akanbi & Dada (2022), Found that technological skill deficiencies among Nigerian auditors significantly reduce fraud detection capabilities in public sector organizations. Okoye and Gbegi (2021), Emphasized the need for digital forensic tools like CAATs and ACL in detecting hidden financial fraud within Nigeria's FIRS. KPMG (2022) Reported that advanced audit software and automation tools improve fraud detection speed and accuracy. Albrecht et al. (2019) highlighted the importance of forensic software and analytics in uncovering large-scale fraud schemes. ICAN (2021) Stated that a lack of technological skills among accountants hinders Nigeria's transition to digital tax administration.

Communication Skills

Communication skills refer to the ability to clearly document, explain, and present forensic findings to legal bodies, decision-makers, and non-expert stakeholders through both written and verbal means. Effective communication ensures that complex forensic accounting findings are properly understood and acted upon by relevant authorities, thereby facilitating fraud resolution and prosecution. Modugu & Anyaduba (2013) Identified poor communication as a barrier to effective fraud prosecution in Nigeria's public institutions. Musa & Musa (2022) argued that strong communication improves collaboration during tax fraud investigations and audit reviews. Huber (2017) Stated that forensic accountants must translate technical data into actionable insights for courts and boards. Bierstaker et al. (2014) Found that communication is one of the top non-technical skills expected of fraud examiners. ICAN (2021) Recommended communication training as a core part of forensic accounting certification in Nigeria.

Empirical Review

A study by Asaolu, et al (2024) investigated the application of forensic accounting skills on tax evasion detection in Lagos State, Nigeria. The research identified a significant positive relationship between forensic accounting skills such as detection, prevention, deterrence skills, forensic audit, investigation, interviewing skills, arbitration, mediation, litigation skills, honesty, high integrity, and communication skills and the effective detection of tax evasion. The study concluded that the application of these skills could substantially reduce tax evasion.

Further research by Ofili, et al (2024) examined the impact of forensic skills on fraud detection within

Nigerian federal government agencies. The study found no significant relationship between forensic skills and fraud detection but identified a significant relationship between audit skills and fraud detection. The authors recommended increased investment in personnel with forensic and audit skills to strengthen fraud detection efforts and improve financial accountability.

Akinadewo (2024), in their study titled "Application of Forensic Accounting Skills on Tax Evasion Detection in Nigeria", provided early insight into the importance of communication skills in fraud detection. Utilizing a quantitative survey research design and analyzing responses from 200 tax officers in Lagos State, the study found that communication skills, alongside other competencies like forensic audit techniques, integrity, and investigative ability, significantly contributed to tax fraud detection outcomes. Specifically, effective communication was seen to aid in interviewing suspects, documenting findings, collaborating with investigative teams, and explaining audit results to stakeholders. However, while the study emphasized communication as part of a broader forensic skillset, it did not isolate or examine communication as a standalone variable. This presents a notable research gap.

In a related study, Uzonwanne (2024), in his research "The Role of Communication in Enhancing Tax Compliance in Nigeria", adopted a mixed-method design involving questionnaires and in-depth interviews with tax officers and small business owners in the South-East geopolitical zone. The study revealed that poor communication between FIRS and taxpayers often resulted in misunderstandings of tax obligations, creating loopholes for evasion and fraud. It found that clear, timely, and culturally sensitive communication increased voluntary compliance and reduced instances where fraud was used as a tool to bypass perceived unfair or confusing tax policies. The author recommended capacity building in communication for FIRS personnel, especially in public engagement, taxpayer education, and investigative reporting.

Theoretical Review

Policeman Theory

This theory was developed in late 1920s by a Dutch Professor, Theodore Limperg. It views Auditors as policemen who are focused on arithmetical accuracy and on prevention and detection of fraud. Accordingly, the primary emphasis of auditing is to form opinion as to the true and fair view of the financial Statement. To this end, Auditors have continually shunned from expectations of shareholders and stakeholders in businesses to acknowledge fraud detection as part of their primary audit responsibility. Although this category of professional Accountants has over the years sustained

this professional belief, the need to reassure Investors that the financial stewardship of the Management is free from material misstatement has resulted in the embrace of the emergence of forensic accounting practice in the corporate environment. Believed to be poised with the main goal of tracking down fraud, these professional Accountants equally conduct their duties in a manner that major evidence generated by them quite admissible in a court of law. This is the grand emphasis of the policeman theory. However, While Policeman Theory explains why fraud detection is essential (to prevent loss of resources), RBV explains how organizations can build internal capabilities (trained auditors, data analytics, continuous monitoring) to proactively deliver fraud detection as a strategic outcome. In essence, RBV transforms the traditional “watchdog” function into a strategic resource-based capability, making fraud detection not only a compliance exercise but also a driver of organizational efficiency and competitive advantage. RBV builds on the policing role by framing fraud detection as part of an organization's unique capability set rather than a reactive compliance activity. Audit resources, when strategically deployed, provide sustained value beyond immediate fraud detection.

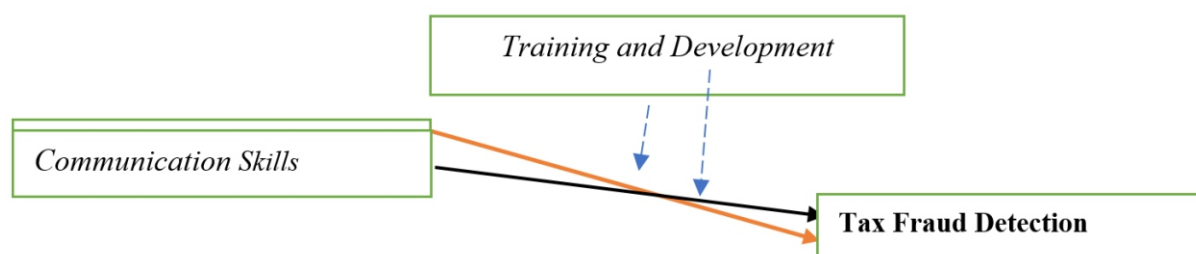
Methodology

This study adopts a survey research design to collect data directly from respondents. A survey method ensures standardization in the data collection process,

providing consistency and comparability of responses across a large sample. The population for this study consists of the entire staff of the Tax Audit Department, compliance and enforcement of the Federal Inland Revenue Service (FIRS). A total of 190 staff members were identified through a preliminary survey, and all were included in the study using a census sampling technique. Census sampling was chosen to ensure the comprehensive inclusion of the population, avoiding sampling bias and increasing the reliability of the data. The main instrument for data collection is a structured questionnaire, designed based on existing validated scales from literature. The questionnaire will use a Likert scale, ranging from 1 (Strongly Disagree) to 4 (Strongly Agree). This study employed quantitative data analysis techniques to examine the relationship between skill-based independent variables namely, database management skills, technological proficiency, communication skills, and ethical integrity and the dependent variable, tax fraud detection within Nigeria's Federal Inland Revenue Service (FIRS). In addition, the moderating role of training was tested to assess its conditional impact on the relationships between forensic accounting skills and tax fraud detection. The multiple linear regression model for this study is specified as follows:

$$TFD = \beta_0 + \beta_1 DBM + \beta_2 TECH + \varepsilon \text{-----1}$$

$$TFD = \beta_0 + \beta_1 DBM + \beta_2 TECH + \beta_3 (DBM \times TD) + \beta_4 (TECH \times TD) + \varepsilon \text{-----2}$$



Where:

- i. *TEC = Technological Proficiency*
- ii. *COMS = Communication Skills*
- iii. *β_0 = Intercept*
- iv. *ε = Error term*

This model estimates the extent to which each of the independent variables predicts the effectiveness of tax fraud detection in FIRS. The significance of each independent variable will be tested at the 5% significance level ($p < 0.05$). Hypotheses will be tested to determine whether the independent variables have a significant positive impact on tax fraud detection. In this study, the independent variables include the use of forensic accounting techniques, training and expertise, organizational support, collaboration between departments, and experience in forensic accounting, while the dependent variable is the

effectiveness of tax fraud detection. Regression analysis is justified as it allows for the examination of the relationships between multiple independent variables and the dependent variable, enabling the testing of key hypotheses. Diagnostic tests such as multicollinearity checks, normality of residuals, tests for homoscedasticity, and checks for outliers will ensure the reliability and validity of the regression model.

RESULT AND DISCUSSION

Descriptive Statistics

	Fraud detection	TRAINING	Technological Proficiency	Communication Skills
Mean	4.6004	4.4739	4.1636	4.1864
Std. errors	.50407	.39627	.48289	.71189
Skewness	-1.827	-.381	-.898	-1.221
Kurtosis	3.220	.739	.861	1.360

Source: Field Survey (2025)

Technological Proficiency Skills and Tax Fraud Detection with Training as a Moderator

Regression Model 1

OUTCOME VARIABLE: FRAUDET

Model Summary

R	R-sq	MSE	F	df1	df2	p
.7742	.5993	.1036	85.7639	3.0000	172.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	4.6564	.0269	173.3516	.0000	4.6033	4.7094
Technolo	.6234	.0569	10.9500	.0000	.5110	.7357
TRAINING	.2307	.0682	3.3826	.0009	.0961	.3653
Int_1	-.6768	.1395	-4.8526	.0000	-.9520	-.4015

Product terms key:

Int_1 : Technolo x TRAINING

Test(s) of highest order unconditional interaction(s):

	R2-chng	F	df1	df2	p
X*W	.0549	23.5478	1.0000	172.0000	.0000

Focal predict: Technolo (X)
Mod var: TRAINING (W)

Source: Field Survey (2025)

Conditional Effects for Model 1

Conditional effects of the focal predictor at values of the moderator(s):

TRAINING	Effect	se	t	p	LLCI	ULCI
-.3963	.8916	.0716	12.4511	.0000	.7502	1.0329
.0000	.6234	.0569	10.9500	.0000	.5110	.7357
.3963	.3552	.0864	4.1116	.0001	.1847	.5257

Source: Field Survey (2025)

Table 4.6 displays the regression coefficients. Technological proficiency skills had a significant positive effect on fraud detection, $\beta = 0.62$, $SE = 0.06$, $t = 10.95$, $p < .001$, 95% CI [0.51, 0.74]. Training also had a significant positive effect, $\beta = 0.23$, $SE = 0.07$, $t = 3.38$, $p = .001$, 95% CI [0.10, 0.37]. The interaction term between technological proficiency and training was statistically significant and negative, $\beta = -0.68$, $SE = 0.14$, $t = -4.85$, $p < .001$, 95% CI [-0.95, -0.40], suggesting a significant moderation effect. To probe the nature of the interaction, Table 4.7 shows the conditional effects of technological proficiency on

fraud detection, which were examined at low (-1 SD), mean, and high ($+1$ SD) levels of training:

- At low levels of training (-0.40 SD), the effect of technological proficiency on fraud detection was strong and significant, $\beta = 0.89$, $SE = 0.07$, $t = 12.45$, $p < .001$, 95% CI [0.75, 1.03].
- At the mean level of training, the effect was moderate, $\beta = 0.62$, $SE = 0.06$, $t = 10.95$, $p < .001$, 95% CI [0.51, 0.74].
- At high levels of training ($+0.40$ SD), the effect was weaker but still significant, $\beta =$

0.36, $SE = 0.09$, $t = 4.11$, $p < .001$, 95% CI [0.18, 0.53].

These findings indicate that while both technological proficiency skills and training independently enhance fraud detection, training acts as a moderator by

reducing the strength of the relationship between technological proficiency skills and fraud detection. This suggests that training may serve a compensatory role, diminishing the necessity of high technological skills when sufficient training is provided.

Johnson-Neyman Analysis for Technological Proficiency $\times$ Training

There are no statistical significance transition points within the observed range of the moderator found using the Johnson-Neyman method.

Conditional effect of focal predictor at values of the moderator:

TRAINING	Effect	se	t	p	LLCI	ULCI
-1.6739	1.7562	.2298	7.6426	.0000	1.3026	2.2098
-1.5691	1.6853	.2156	7.8150	.0000	1.2596	2.1109
-1.4643	1.6144	.2016	8.0089	.0000	1.2165	2.0123
-1.3596	1.5435	.1876	8.2284	.0000	1.1732	1.9137
-1.2548	1.4726	.1737	8.4783	.0000	1.1297	1.8154
-1.1501	1.4017	.1599	8.7646	.0000	1.0860	1.7174
-1.0453	1.3308	.1463	9.0945	.0000	1.0420	1.6196
-.9405	1.2599	.1329	9.4768	.0000	.9975	1.5223
-.8358	1.1890	.1198	9.9208	.0000	.9524	1.4256
-.7310	1.1181	.1071	10.4354	.0000	.9066	1.3296
-.6262	1.0472	.0950	11.0242	.0000	.8597	1.2347
-.5215	.9763	.0836	11.6746	.0000	.8112	1.1414
-.4167	.9054	.0734	12.3319	.0000	.7605	1.0503
-.3120	.8345	.0649	12.8547	.0000	.7064	.9626
-.2072	.7636	.0589	12.9717	.0000	.6474	.8798
-.1024	.6927	.0561	12.3557	.0000	.5820	.8034
.0023	.6218	.0570	10.9107	.0000	.5093	.7343
.1071	.5509	.0615	8.9609	.0000	.4296	.6722
.2119	.4800	.0688	6.9732	.0000	.3441	.6159
.3166	.4091	.0783	5.2278	.0000	.2546	.5636
.4214	.3382	.0891	3.7964	.0002	.1624	.5140
.5261	.2673	.1009	2.6499	.0088	.0682	.4664

Source: Field Survey (2025)

To further explore the interaction, the Johnson-Neyman (J-N) technique in Table 4.8 was applied to identify regions of significance for the effect of technological proficiency on fraud detection across different levels of training. The analysis revealed no transition points within the observed range of the moderator, indicating that the conditional effect of technological proficiency on fraud detection was statistically significant across all observed values of training.

As shown in the J-N output, the effect of technological proficiency on fraud detection decreased as training increased but remained statistically significant at every level examined. For instance, at low levels of

training ($z = -1.67$), the effect was strong, $\beta = 1.76$, $SE = 0.23$, $t = 7.64$, $p < .001$, 95% CI [1.30, 2.21]. At average levels ($z \approx 0$), the effect remained moderate, $\beta = 0.62$, $SE = 0.06$, $p < .001$. At higher levels of training ($z = +0.53$), the effect, while still positive and significant, was reduced, $\beta = 0.27$, $SE = 0.10$, $t = 2.65$, $p = .009$, 95% CI [0.07, 0.47].

These findings reinforce the negative moderation effect observed: training reduces the strength of the relationship between technological proficiency and fraud detection but does not eliminate it. That is, technological proficiency skills remain an important predictor of fraud detection at all levels of training.

Communication Skills and Tax Fraud Detection with Training as a Moderator Regression Model 2

OUTCOME VARIABLE: fraud detection

Model Summary

R	R-sq	MSE	F	df1	df2	p
.8724	.7610	.0618	182.5948	3.0000	172.0000	.0000

Model

	coeff	se	t	p	LLCI	ULCI
constant	4.6350	.0196	236.2887	.0000	4.5963	4.6738
Communic	.4873	.0301	16.1848	.0000	.4279	.5468
TRAINING	.1910	.0513	3.7219	.0003	.0897	.2923
Int_1	-.3248	.0545	-5.9616	.0000	-.4323	-.2173

Product terms key:

Int_1 : Communic x TRAINING

Test(s) of highest order unconditional interaction(s):

Test(s) of highest order unconditional interaction(s):					
	R2-chng	F	df1	df2	p
X*W	.0494	35.5403	1.0000	172.0000	.0000

Focal predict: Communic (X)
Mod var: TRAINING (W)

Source: Field Survey (2025)

To examine whether communication skills have an effect on tax fraud detection and whether training moderates the relationship between communication skills and tax fraud detection, a moderation analysis was conducted using Model 2 of Hayes' (2018) PROCESS macro in SPSS. In this model, communication skills served as the predictor (X), training as the moderator (M), and fraud detection as the outcome variable (Y). The overall model 2 in Table 4.9 was statistically significant, $F(3, 172) = 182.59$, $p < .001$, with an R^2 of 0.761, indicating that approximately 76.10% of the variance in fraud detection was accounted for by the model. This suggests a strong explanatory power of the predictors and their interaction.

The main effect results in Table 4.9 showed a significant positive relationship between communication skills and fraud detection, $\beta = 0.4873$, $SE = 0.0301$, $t = 16.18$, $p < .001$, 95% CI [0.4279,

0.5468]. This implies that as communication skills increase, so does the effectiveness of tax fraud detection. Similarly, training in communication skills also had a significant positive effect on fraud detection, $\beta = 0.1910$, $SE = 0.0513$, $t = 3.72$, $p < .001$, 95% CI [0.0897, 0.2923], indicating that individuals who receive more training tend to perform better in detecting fraud.

The interaction effect in Table 4.9 between communication skills and training was statistically significant, $\beta = -0.3248$, $SE = 0.0545$, $t = -5.96$, $p < .001$, 95% CI [-0.4323, -0.2173]. The negative coefficient suggests a moderation effect where the positive relationship between communication skills and fraud detection becomes weaker at higher levels of training. The change in explained variance due to the interaction term was statistically significant, $\Delta R^2 = 0.0494$, $F(1, 172) = 35.54$, $p < .001$, confirming that training significantly moderated the relationship.

Conditional Effects for Model 2

Conditional effects of the focal predictor at values of the moderator(s):

TRAINING	Effect	se	t	p	LLCI	ULCI
-.3963	.6160	.0310	19.9040	.0000	.5550	.6771
.0000	.4873	.0301	16.1848	.0000	.4279	.5468
.3963	.3586	.0423	8.4825	.0000	.2752	.4421

Source: Field Survey (2025)

The analysis in Table 4.10 reveals a significant moderating effect of training on the relationship between communication skills and tax fraud detection. At lower levels of training, communication skills have a stronger positive influence on fraud detection outcomes. Specifically, when training is low (-0.40 SD), the effect of communication skills is highest ($\beta = 0.6160$, $p < .001$), indicating that staff rely heavily on interpersonal and reporting skills to detect fraud in the absence of sufficient formal training.

As training increases to the mean level, the impact of communication skills on fraud detection weakens slightly but remains significant ($\beta = 0.4873$, $p < .001$). This suggests that while training begins to provide alternative tools or methods for detecting fraud, communication competence continues to play a meaningful role.

At higher levels of training (+0.40 SD), the effect of communication skills further decreases ($\beta = 0.3586$, $p < .001$), though it still contributes significantly to fraud detection. This pattern indicates that training may serve a compensatory function reducing reliance on individual communication strength by equipping staff with

standardized techniques, systems, or technological tools for fraud identification.

Overall, the moderation effect observed here implies that training softens, but does not eliminate, the importance of communication skills in fraud detection. Therefore, a strategic approach that develops both communication skills and provides ongoing training would likely yield the most effective results within the Federal Inland Revenue Service.

These findings indicate that while both communication skills and training independently enhance fraud detection capabilities, their combined effect is not simply additive. Specifically, the negative interaction suggests a substitution effect, where the influence of communication skills on fraud detection is diminished at higher levels of training. In practical terms, this implies that extensive training may compensate for lower communication skill levels, thereby reducing the marginal utility of communication proficiency in tax fraud detection among highly trained individuals.

Johnson-Neyman Analysis for Communication Skills × Training

There are no statistical significance transition points within the observed range of the moderator found using the Johnson-Neyman method.

Conditional effect of focal predictor at values of the moderator:

TRAINING	Effect	se	t	p	LLCI	ULCI
-1.6739	1.0310	.0864	11.9282	.0000	.8604	1.2016
-1.5691	.9970	.0811	12.2979	.0000	.8370	1.1570
-1.4643	.9629	.0758	12.7117	.0000	.8134	1.1125
-1.3596	.9289	.0705	13.1765	.0000	.7898	1.0681
-1.2548	.8949	.0653	13.7001	.0000	.7660	1.0238
-1.1501	.8609	.0602	14.2911	.0000	.7420	.9798
-1.0453	.8268	.0553	14.9580	.0000	.7177	.9360
-.9405	.7928	.0505	15.7069	.0000	.6932	.8925
-.8358	.7588	.0459	16.5381	.0000	.6682	.8494
-.7310	.7248	.0416	17.4373	.0000	.6427	.8068
-.6262	.6907	.0376	18.3614	.0000	.6165	.7650
-.5215	.6567	.0342	19.2158	.0000	.5893	.7242
-.4167	.6227	.0314	19.8314	.0000	.5607	.6847
-.3120	.5887	.0295	19.9692	.0000	.5305	.6469
-.2072	.5546	.0286	19.4018	.0000	.4982	.6111
-.1024	.5206	.0288	18.0643	.0000	.4637	.5775
.0023	.4866	.0302	16.1379	.0000	.4271	.5461
.1071	.4526	.0324	13.9477	.0000	.3885	.5166
.2119	.4185	.0355	11.7832	.0000	.3484	.4886
.3166	.3845	.0392	9.8121	.0000	.3072	.4619
.4214	.3505	.0433	8.0945	.0000	.2650	.4359
.5261	.3165	.0477	6.6288	.0000	.2222	.4107

Source: Field Survey (2025)

The Johnson-Neyman analysis in Table 4.11 further confirms that training moderates the relationship between communication skills and tax fraud detection, but the effect of communication skills remains statistically significant across all observed levels of training. This means that communication skills consistently contribute to fraud detection regardless of how much training an individual has received.

However, the strength of this relationship declines steadily as training increases. At very low levels of training (e.g., -1.67 SD), the effect of communication skills on fraud detection is strongest ($\beta = 1.0310$, $p < .001$). As training rises, the effect weakens (e.g., $\beta = 0.3165$ at $+0.53$ SD) but remains significant. This pattern confirms that while training equips staff with

more formal tools and methods for identifying fraud, communication skills continue to add value, albeit to a lesser extent.

In practical terms, this suggests that training can partially compensate for lower communication ability, but it does not replace its importance. Therefore, FIRS should maintain a dual focus—enhancing both communication skills and providing regular, structured training to optimize fraud detection outcomes.

Hypotheses Testing and Findings

H₀₁: Technological proficiency skills have no significant effect on tax fraud detection in Nigeria's Federal Inland Revenue Service. The analysis revealed a significant positive effect of technological proficiency on tax fraud detection, $B = 0.581$, $p < .001$. H₀₁ is rejected. This finding suggests that technological proficiency significantly enhances fraud detection capabilities within the FIRS. Employees who are adept with digital tools are more capable of identifying patterns, anomalies, and inconsistencies in electronic tax records. This supports prior studies emphasizing the importance of ICT competencies in modern tax administration and enforcement efforts.

H₀₂: Communication skills have no significant effect on tax fraud detection in Nigeria's Federal Inland Revenue Service. Communication skills were found to have a significant positive effect on fraud detection, $B = 0.507$, $p = .004$. H₀₂ is rejected. Strong communication skills contribute positively to fraud detection, likely due to improved information exchange, collaboration, documentation, and clarity in interpreting and reporting tax data. These results align with literature highlighting communication as a critical skill for interdepartmental fraud investigations.

Summary of Hypotheses Testing

Hypothesis	Result	Decision
H ₀₁	Significant	Rejected
H ₀₂	Significant	Rejected

Discussion

The findings provide strong empirical evidence that technical and behavioral competencies, when supported by institutional frameworks, can significantly enhance fraud detection capabilities within tax authorities. The results also align with a significant body of existing literature, although some contrasting views highlight contextual challenges in implementation and human capital limitations. Below

is a detailed discussion of each variable in light of previous studies. Technological proficiency skills emerged as the most influential predictor of tax fraud detection ($\beta = 1.79$, $p = 0.023$), indicating that FIRS officials who are skilled in the use of audit software, forensic tools, and data analysis platforms are more likely to detect fraudulent activities effectively.

This finding resonates with Dutta, Dutta, and Raahemi

(2017), who emphasized the power of digital literacy in fraud analytics. Their study revealed that tax officials who could operate data visualization tools, advanced Excel functions, and computer-assisted audit techniques (CAATs) identified anomalies more efficiently than those relying on manual methods. Likewise, Adewuyi and Babatunde (2022) found a significant positive relationship between ICT proficiency and financial oversight capacity in Nigerian revenue services, asserting that fraud detection in public institutions must evolve alongside digital transformation.

In contrast, Ofili, Ebogbue, and Idogho (2024) observed no significant relationship between forensic/technological skills and fraud detection in federal agencies. They attributed this to systemic bottlenecks, underutilization of IT resources, and bureaucratic inertia. Their findings suggest that even where technological tools are present, lack of enforcement, resistance to change, and limited access to current systems can hinder their effectiveness. Therefore, while this study affirms the utility of technological proficiency in detecting tax fraud, it also underscores the necessity of continuous updates, user support, and integration of systems into daily operations.

Communication skills were also found to significantly influence tax fraud detection ($\beta = 0.441$, $p = 0.022$). This finding reflects the role of effective oral and written communication in conducting audits, interviewing suspects, preparing reports, and educating taxpayers. This outcome supports Uzonwanne (2021), who argued that communication is central to fraud detection, particularly in gathering intelligence, reporting red flags, and persuading taxpayers to comply voluntarily. The study emphasized that tax officers who can clearly articulate laws, negotiate diplomatically, and document cases thoroughly are more likely to succeed in fraud investigations. Okolie and Izedonmi (2019) also concluded that communication effectiveness enhances the quality of audit documentation and facilitates cooperation during tax probes. However, Balogun and Okoye (2022) presented a somewhat limited view of communication's role, suggesting that while important, it should be considered secondary to core technical skills such as data analytics and forensic examination. This study expands the discourse by showing that communication is not merely an auxiliary skill but a fundamental enabler of fraud detection processes especially when supported by training in investigative interviewing and professional writing.

Conclusion and recommendations

This study examined the factors influencing financial fraud detection at Nigeria's Federal Inland Revenue Service (FIRS) and the role of training and

development in enhancing these capabilities. The study's primary focus was to assess the significance of various factors such as technological proficiency, communication skills, ethics and integrity, and database management skills in improving fraud detection, as well as the moderating role of training and development. The study found that technological proficiency skill significantly impacts financial fraud detection. Staff with higher levels of technological competence were better able to utilize advanced fraud detection systems, which aligns with the results of prior research emphasizing the importance of technological skills in detecting fraud. Effective communication was identified as a crucial factor in fraud detection. Employees with strong communication skills were more capable of identifying suspicious activities and conveying concerns, thus preventing fraud. This finding highlights the importance of non-technical skills in complementing technical capabilities.

The research demonstrated that ethics and integrity significantly influence fraud detection. FIRS employees who adhere to high ethical standards were more vigilant in identifying fraudulent behaviors, which aligns with theories suggesting that personal and organizational ethics play a pivotal role in fraud prevention. The study confirmed that expertise in database management significantly affects fraud detection at FIRS. Properly trained staff can use advanced database systems to detect irregularities in financial transactions, emphasizing the role of database management systems in modern fraud detection. The study emphasizes that fraud detection requires a multi-dimensional skill set. FIRS should not only focus on technical skills but also prioritize soft skills, such as communication, to ensure comprehensive fraud prevention strategies.

Based on the findings from this study, the following recommendations are proposed to enhance financial fraud detection at Nigeria's Federal Inland Revenue Service (FIRS).

- i. **Strengthen Technological Proficiency Training Programs.** Invest in Advanced Technological Tools and Training: Given the significant role of technological proficiency in improving fraud detection, FIRS should invest in the latest fraud detection technologies and ensure that employees are regularly trained to use these tools effectively. This will help employees stay updated with new fraud detection technologies and improve their ability to detect fraud using advanced systems.
- ii. **Enhance Communication Skills through Targeted Training.** Regular Communication Skills Workshops: Since communication skills were found to significantly impact fraud detection, FIRS should implement

communication skills workshops that focus on effective reporting, cross-departmental communication, and collaboration.

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