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- I. Title page
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- III. Keywords (3-5)
- IV. Introduction
- V. Literature Review
- VI. Methodology
- VII. Results and Discussion
- VIII. Conclusion and Recommendations
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## DETERMINANTS OF FORENSIC ACCOUNTING SKILLS IN THE PUBLIC SECTOR MINISTRY OF FINANCE NORTH WESTERN NIGERIA

Sulaiman Sabo and Ibrahim Abduleef

### ABSTRACT

*This study examined the determinants of forensic accounting skills; Legal and Regulatory Framework, Ethical Codes of Conducts, Experience and Mentorship and Technological Adoption in The Public Sector Ministry of Finance North Western Nigeria. a survey was conducted in 6 different departments. Data was collected using the primary source by issuing out 30 questionnaires filled and returned by the respondents; 14 forensic accountants, 10 auditors and 6 accountants. The data was then sorted and analyzed using the regression method of data analysis. The first analysis showed there was a positive relationship between the two variables because it showed a positive 0.376, the P-value was 0.013 which is lower than the alpha figure selected for the study (0.05) therefore this indicates that the null hypothesis should be rejected. The second variable tested was the impact forensic accounting skills have on ethical standards and codes of conduct, here it also showed a positive relationship between the two variables with a positive 0.318, the P-value was 0.040 also lower than the alpha, so null hypothesis is to be rejected. The third variable tested was the impact forensic accounting skills have on technological adoption, the analysis also showed that there is a positive relationship between the two variables with a positive 0.358, the P-value was 0.024 also lower than alpha as such null hypothesis is to be rejected. The last variable tested was the impact forensic accounting skills have on experience and mentorship. The analysis also showed that there is a positive relationship between the two variables with a positive 0.322, the P-value was 0.036 also lower than the alpha, so null hypothesis is to be rejected. It was concluded that, Skills of forensic accounting is a very important, possessing those skills is essential in uncovering any fraud or mismanagement in the public sector. Forensic accounting skill have a very important impact on the legal and regulatory framework of the public sector, technological adoption, ethical standards and codes of conduct, experience and mentorship. It is recommended that, Accountants, Auditors and forensic accountants should be equipped with those skills to enable them detect fraud, errors, uncover and prevent mis appropriation of fund. Investigate fraud and corruption more efficiently in the public sector Ministry of Finance North western Nigeria.*

### 1.1 Introduction

Forensic accounting is a specialized field of accounting that involves applying accounting principles, methods, and techniques to investigate financial matters, detect fraud, resolve disputes, and provide litigation support (Investopedia, 2021). Forensic accounting is very necessary and important in the operations of the public sector as the public servants are in charge of handling public funds and there is usually the occurrence of fraudulent act among them. This is why a forensic accountant have to possess the right and excellent forensic accounting skill, the skill of a forensic accountant is built on a

combination of education, training, and experience.

Forensic accounting skills are essential in uncovering financial crimes and resolving legal disputes by combining auditing skills, investigative skills, and accounting skills to conduct investigations into theft and fraud. It is this skill and expertise they use to analyze financial data, identify irregularities, and provide evidence in court. Wuerges (2011) opined that forensic accountants will continue to exist for the same reasons as economic crimes and fraud perpetrators, commercial branch investigators and prosecutors exist. This declaration may probably be



traceable to the occurrence and likelihood of criminals in the areas of fraud, management fraud, corruption, payroll fraud and asset misappropriations. As financial crimes continue to rise, the demand for skilled forensic accountants will only increase.

In the public sector ministry of finance, forensic accounting skills play a vital role in promoting transparency, accountability, and good governance. Their skills have profound impact on legal, ethical, technological, and mentorship aspects in public sector in the Ministry of Finance North western Nigeria. Effective forensic accounting skills help strengthen legal frameworks and enforcement, it promotes ethical standards and professional integrity. It fosters mentorship and knowledge sharing and also enhance public trust and confidence in the Ministry of Finance North western Nigeria.

## 1.2 Objectives of the Study

The major objective of the study is to examine what kind of impact does forensic skills have on legal, ethical, technological and mentorship aspects in the public sector. Therefore, the following specific objectives are set below:

- i. To examine the impact of forensic accounting skills on the legal and regulatory framework of the public sector.
- ii. To examine the impact of forensic accounting skills on the ethical standards and codes of conduct in the public sector.
- iii. To examine the impact of forensic accounting skills on experience and mentorship in the public sector.
- iv. To examine the impact of forensic accounting skills on technological adoption in the public sector.
- v. To examine the impact of good forensic accounting skills in fraud detection and operations in the public sector.

Using the above objectives, therefore the study hypothesized the following hypothesis in null form.

**H01.** Forensic accounting skills have no impact on the legal and regulatory framework of the public sector.

**H02.** Forensic accounting skills have no impact on the ethical standards and codes of conduct in the public sector.

**H03.** Forensic accounting skills have no impact on experience and mentorship in the public sector.

**H04.** Forensic accounting skills have no impact on technological adoption in the public sector

**H05.** Good forensic accounting skills have no impact in fraud detection and operation of the public sector.

## 2.1 Literature Review

Forensic accounting is the integration of accounting, auditing and investigative skill that yields the specialist known as forensic accountant. "Forensic,

according to the Webster's dictionary means, 'Belonging to, used in or suitable to courts of judicature or to public discussion and debate'.

According to Zysman (2008), "Forensic accounting", provides an accounting analysis that is suitable to the court which will form the basis for discussion, debate and ultimately dispute resolution. Forensic accounting encompasses both litigation support and investigative accounting.

Ozkul & Pamukcu (2012) opined that the activities of forensic accounting require the use of a robust and effective system which will also reduce the dependence on the manual way of auditing. For instance, the US government accountability office (GAO) is encouraging people to use its fraud net system to report waste, abuse, fraud or mismanagement related to funds distributed under the American recovery and reinvestment Act of 2009.

Forensic accountants utilize accounting, auditing and investigative skills when conducting an investigation. Equally critical is their ability to respond immediately and to communicate financial information clearly and concisely in a courtroom setting. Forensic accountants are trained to look beyond the numbers and deal with the business reality of the situation.

According to McGrath, Siegel, Dunfee, Glazer and Jaenicke (2001), the independence of forensic accountants in having a good report cannot be overemphasized. An auditor is "in fact" independent if he or she has the ability to make independent forensic audit decisions even if there is a perception of lack of independence or if the forensic auditor is placed in a potentially compromising position. According to Ahmad (2005), the professional reputation if any forensic accountant/ team revolves heavily around the quality of work performed, which in turn is a function of the type of personnel employed.

## Skills a Forensic accountant should possess

- Forensic accountant must be familiar with legal concepts and procedures.
- Forensic accountant must be able to identify substance over form when dealing with an issue.
- A forensic accountant should be curious, persistent, creative, discrete, confident and have a sound judgement.
- Forensic accountant must be open to considering all alternatives, scrutinizing the fine details, and seeing the big picture
- A forensic accountant should be familiar with criminal and civil law and understand courtroom procedures and expectations.
- Forensic accountant should be able to communicate findings clearly and concisely to

various parties, including those with less knowledge of accounting and auditing.

- Forensic accountant must have analytical ability, strong written and verbal communication skill, creative mindset and business acumen.

## 2.2 Theoretical Framework

### • Benford's law:

Also known as the Newcomb-Benford law, the law of anomalous numbers, or first-digit law. The law states that in a data set 1,2. The number 1 will be the leading digit in a genuine data set of numbers 30.1% of the time, the number 2 will be the leading digit 17.6% of the time, each subsequent numeral, 3 through 9, will be leading digit with decreasing frequency. In essence, what this theory is saying is that numbers can tell if something is weird or not.

### • Materiality theory:

An amount is considered material if it could influence the decision of investors, creditors, or other stakeholders. An amount is material if it is significant enough to impact the financial information used by stakeholders to make decisions. A forensic accountant uses it to determine the significance of financial transactions errors, assess the impact of fraud or other irregularities on financial statements, evaluate the likelihood of material misstatement or omission, and develop strategies for investigating and analyzing financial data. It is being evaluated in both qualitative and quantitative factors. By applying this theory, the forensic accountant can focus his/her investigation on the most significant and impactful issue.

### • Professional skepticism theory

Professional skepticism is a critical component of forensic accounting, as it enables practitioners to navigate complex and often contentious situations with objectivity, integrity, and a commitment to uncovering the truth. It involves the forensic accountant questioning assumptions and evidence, verifying information through multiple sources, considering alternative explanations and hypothesis, evaluating credibility of witnesses and documents, avoiding bias and preconceptions, being aware of one's own limitations and biases, and continuously updating knowledge and skills.

### • Evidence-Based theory

This refers to the approach of basing opinions and conclusions on empirical evidence and factual data, rather than on intuition, assumptions, or biases. It

requires the forensic accountant to collect and analyze relevant data, evaluate the reliability and credibility of evidence, consider alternative explanations and hypothesis, drawing conclusions based on the weight of evidence, and the documenting and communicating findings in a clear and transparent manner. These theories were adopted for this research work as because necessary, useful and relevant to the research work.

## 3. Methodology

A survey was conducted in six different departments in the Public Sector Ministry of Finance North western Nigeria, issuing questionnaires to five staffs from each department making the total respondents 30, which was made up of 14 forensic accountants, 10 auditors and 6 accountants. The data was collected using the primary source of data collection, questionnaires to be precise. These departments were randomly selected by the researcher, the respondents were selected randomly based on experience in the Ministry of finance. The survey instrument (questionnaire), was prepared in a way that respondents were asked the extent to which they agreed with statements addressing the skills a forensic accountant should possess and also addressing the impact forensic accounting skills have on the four components being studied in the research. The agreement ratings were made on a 5-point like scale ranging from 0 (strongly disagree), 1 (disagree), 2 (neutral), 3 (agree), and 4 (strongly agree).

## 4. Data Presentation and Analysis

A total number of 30 questionnaires was being issued out to the respondents and all 30 were filled and returned by the respondents. as stated above 14 individuals among the respondents were forensic accountant, 10 were auditors and 6 were accountants. all questionnaires were therefore filled by professionals who understand the system.

The data being collected was then sorted tabled and analyzed using the regression method of data analysis. When doing the analysis, the independent variable was then matched separately with each dependent variable before running the data. Alpha adopted for the work is 0.05. The illustration of the analysis is as follows.

## Impact of forensic accounting skills on the legal and regulatory framework in the public sector

### SUMMARY OUTPUT

#### *Regression Statistics*

Multiple R	0.44513
R Square	0.198141
Adjusted R Square	0.169503
Standard Error	0.955297
Observations	

**ANOVA**

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	6.31409	6.31409	6.91885	0.013706
		4	4	8	
Residual	28	25.5525	0.91259		
		7	2		
Total	29	31.8666			
		7			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>
Intercept	1.219239	0.322678	3.778499	0.000759	0.558263	1.880216	0.55826
x	0.375839	0.142884	2.630372	0.013706	0.083154	0.668524	0.08315

$$R^2 = 0.198 \times 100 = 19.8\%$$

Significance = 0.014 (it is lower than the alpha selected 0.05 therefore it is good)

P-value = 0.013 (it is lower than the alpha selected 0.05 therefore it is good)

X = 0.376 (there is a positive relationship between the independent variable and the dependent variable)

N = 30

with the analysis above we are to therefore reject the null hypothesis

**Impact of forensic accounting skills on ethical standards and codes of conduct**

**SUMMARY OUTPUT**

<i>Regression Statistics</i>	
Multiple R	0.376241
R Square	0.141557
Adjusted R Square	0.110899
Standard Error	0.988428
Observations	

**ANOVA**

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	4.51096196	4.51096196	4.617206	0.0404445
Residual	28	27.355704	0.97698		
Total	29	31.8666666			

	<i>Coefficient</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	1.46308	0.33386912	4.38221	0.00015	0.7791873	2.1469
x	0.31767	0.14783973	2.14876	0.040445	0.0148374	0.6205

$$R^2 = 0.142 * 100 = 14.2\%$$

Significance = 0.040 (it is lower than the alpha selected 0.05 therefore it is good)

P-value = 0.040 (it is lower than the alpha selected 0.05 therefore it is good)

X = 0.318 (there is a positive relationship between the independent variable and the dependent variable)

N = 30  
with the analysis above we are to therefore reject the null hypothesis

### Impact of forensic accounting skills on technological adoption in the public sector

**SUMMARY OUTPUT***Regression Statistics*

Multiple R	0.410418
R Square	0.168443
Adjusted R Square	0.138745
Standard Error	1.004862
Observations	

**ANOVA**

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	5.72270	5.72270	5.6711	0.0242
Residual	28	28.272	1.0097		
Total	29	34			

	<i>Coefficient</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	1.3195	0.339	3.8887	0.0005	0.624	2.0151
x	0.3575	0.1502	2.3815	0.0242	0.0500	0.6658

$$R^2 = 0.168 * 100 = 16.8\%$$

Significance = 0.024 (it is lower than the alpha selected 0.05 therefore it is good)

P-value = 0.024 (it is lower than the alpha selected 0.05 therefore it is good)

X = 0.358 (there is a positive relationship between the independent variable and the dependent variable)

N = 30

with the analysis above we are to therefore reject the null hypothesis

### Impact of forensic accounting skills on experience and mentorship in the public sector

#### SUMMARY OUTPUT

Regression Statistics						
Multiple R	0.3839577					
R Square	0.1474235					
Adjusted R Square	0.1169743					
Standard Error	0.978843					
Observations						
ANOVA						
	df	SS	MS	F	Significance F	
Regression	1	4.63892617	4.6389262	4.8416277	0.03619651	
				5	5	
Residual	28	26.8277405	0.9581336			
Total	29	31.4666667				
	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Intercept	0.8545861	0.3306316	2.584708	0.0152504	0.17731799	1.53
x	0.3221477	0.14640613	2.2003699	0.0361965	0.02224828	0.62
				1	8	
				1	2	

$$R^2 = 0.147 * 100 = 14.7\%$$

Significance = 0.036 (it is lower than the alpha selected 0.05 therefore it is good)

P-value = 0.036 (it is lower than the alpha selected 0.05 therefore it is good)

x = 0.322 (there is a positive relationship between the independent variable and the dependent variable)

N = 30

with the analysis above we are to therefore reject the null hypothesis

### Discussion of findings

All the four dependent variables were tested separately with the independent variable and found the impact of the independent variable have on them individually. From the analysis, the first variable tested was the impact of forensic accounting on the legal and regulatory framework in the public sector. The analysis showed there was a positive relationship between the two variables because it showed a positive 0.376, the P-value was 0.013 which is lower than the alpha figure selected for the study (0.05) therefore this indicates that the null hypothesis should be rejected. The second variable tested was the impact forensic accounting skills have on ethical standards and codes of conduct, here it also showed a positive relationship between the two variables with a positive 0.318, the P-value was 0.040 also lower than the alpha, so null hypothesis is to be rejected. The third variable tested was the impact forensic accounting skills have on technological adoption, the analysis also showed that there is a positive relationship between the two variables with a positive 0.358, the P-value was 0.024 also lower than alpha as such null hypothesis is to be rejected. The last variable tested was the impact forensic accounting skills have on experience and mentorship. The analysis also showed that there is a positive relationship between the two variables with a positive 0.322, the P-value was 0.036 also lower than the alpha, so null hypothesis is to be rejected.

### 5.0 Conclusion and Recommendation

Based on the analysis, it is concluded that, Skills of forensic accounting is a very important in that line of work and possessing those skills is essential in uncovering any fraud or mismanagement in the public sector. Forensic accounting skill have a very important impact on the legal and regulatory framework of the public sector, it has a good impact in technological adoption, ethical standards and codes of conduct, and mentorship in the public sector.

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