

The Relevance of Forensic Accounting: Issues in Accounting and Auditing Practice in Nigeria

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Abstract: The need for forensic accounting is due to incessant failure of the statutory audit to detect and prevent fraudulent activities. The purpose of this study is to examine the “Relevance of Forensic Accounting: Issues in Accountancy and Audit Practice in Nigeria”. The basic methodology used to achieve the objectives was a combination of interview and questionnaire. Simple percentage and t – test statistics were employed as the statistical tool for analyzing and testing the hypothesis. The study revealed that forensic services are required for curbing fraudulent practices in Nigeria. That there are differences between the basic roles, skills and competencies of forensic accountant and that of non- forensic accountant. Also, the following factors like environmental factor, weak judicial system, weak educational system, corrupting tendencies and lack of continuity ; also problems encountered by forensic accountants while carrying out their duties of which are variability of information that is admissible in a law court, inter- jurisdiction, high rate of computer related crimes, high cost forensic service and others. Based on the findings, the researcher made some recommendation, some of which are; Professional accounting bodies in Nigeria and National University Commission should include forensic accounting in their academic programme, Government should develop interest in forensic accounting for monitoring and investigating suspected culprits in criminal and fraud cases, ameliorate high service cost of forensic accounting and makes laws for protection of forensic accountants and whistle blowers and establish a regulatory body for forensic accounting in Nigeria.

Keywords: FORENSIC ACCOUNTING, FORENSIC INVESTIGATION, AUDITING

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I. CHAPTER ONE

BACKGROUND

Fraud and corruption are fundamental problems of third world countries especially Nigeria where official corruption has become endemic. (Akram, 2009). The spate of world – wide corporate scandals involving many countries and organizations and corporate fraud perpetuated in Nigeria by management of Liver Brothers, Union Dicon Salt, Cadbury (Nigeria) and the 14 distressed banks as exposed by audit of the Central Bank of Nigeria has shown the failure of traditional audit technique in unraveling corporate fraud and have rejuvenated interest in forensic accounting. So also are the increasing government concerns over official corruptions and the doggedness of the various anti-corruption agencies at unraveling them through the deployment of forensic accounting methodology. Companies are now beginning to be more determined than ever to ensure that their operations are above board and in no way connected with financial frauds. These have resulted in a steady growing demand for sophisticated accounting and auditing techniques as provided by forensic accounting in detecting, correcting and preventing fraud as well as deceptive and creative accounting practices called window dressing in accounting. It was generally thought that the detection of fraud and white collar crimes are the basic functions of the conventional accounting and auditing. Fraud was something that internal or external auditors were supposed to guard against through their routine and periodic audits. However, the failure of traditional audits in curtailing the menace of official corruption and white collar crimes is inflaming passion for forensic accounting techniques. Akhidime and Ugbale (2014). Forensic accounting is perceived as an encapsulating all other investigation related areas in uncovering financial fraud. The increasing sophistication of financial fraud requires that forensic accounting be added to the tools necessary to bring about the successful investigation and prevention of those individuals involved in criminal activities (Moduga and Anyaduba (2013). The general expectation is that forensic accounting may offer some respite to the seemingly vulnerability of conventional accounting and auditing systems to financial fraud.

According to Aguolu (2012), the incidence of corruption, fraud, misfeasance, crimes and terrorism are not only on the increase but they pervade every sector of our society and the globe at large. The need to

indemnify the sources and uses of money in illegal activity is a sine qua non in every investigation, including terrorism and counter intelligence”

In these days, detectives and attorneys have to team up with forensic accountants to track down clues in financial records or to find victims and suspects.

Furthermore, the Federal Government of Nigeria through the development and implementation of various Acts, Laws and fraud fighting agencies has paid her dues in the overall attempt to curb the menace of corruption, fraud and misfeasance. Notable amongst these attempts is the establishment of agencies such as The Economic and Financial Crime Commission (EFCC), The Independent Corrupt Practices Commission (ICPC) and the National Drug Law Enforcement Agency (NDLEA) etc.

With the above efforts of the Federal Government in curbing corruption, fraud and misfeasance; corruption and fraud are still in its climax owing to growing complexity of the business environment and the growing number of business related investigations. Hence forensic accounting is relevant in curbing and reducing corruption and fraudulent activities in Nigeria.

This study is concerned with the relevant of forensic accounting: issues in accounting and auditing in Nigeria.

Objective of The Study

The main objective of the study is to determine the relevance of forensic accounting in Nigerian Accounting and Auditing.

RESEARCH QUESTIONS

- (1) What are the relevancies of forensic accounting in curbing fraudulent practices in Nigeria?
- (2) To what extent has forensic accounting gained relevance in Nigeria

RESEARCH HYPOTHESIS

HO: Forensic accounting is not relevant in curbing fraudulent practices in Nigeria

HYPOTHESIS II

Ho: Forensic accounting has not gained relevance in Nigeria accounting and auditing practices

REVIEW OF RELATED LITERATURES

Various literatures that relates to the work were reviewed here to add credence to the present study.

FORENSIC ACCOUNTING

According to the Webster’s dictionary, forensic Accounting means “belonging to, Used in or suitable to court of judicature, or to public discussions debate and ultimately dispute resolutions”. It is also defined as an accounting analysis that is suitable to the court which will form the basis for discussion, debate and ultimately dispute resolution.

American Accounting Association (AAA) cited in Okoye (2000) defines accounting as the process of identifying, measuring and communicating economic information to permit informed judgment and decision by the user of the information. Izedonmi (2000) sees auditing as an independent examination of the financial statement of an enterprise prepared by the management of that enterprise by an appointed person called auditor, in order to express a professional opinion whether or not those financial statements show a true and fair view position of the enterprise as at the end of the financial period, in accordance with the financial period, in accordance with the audit’s term of engagement as well as other relevant statutory and professional regulations. Oladipupo (2005) defines investigation as an examination of the records and accounts of an organization for a special purpose. Therefore, the integration of accounting, auditing and investigation skills yields the specialty known as Forensic Accounting.

Forensic accounting provides an accounting analysis that is suitable to the court which will form the basis for discussion, debate and ultimate dispute resolution. Howard and Sheetz (2006) defined forensic accounting as the process of interpreting, summarizing and presenting complex financial issues clearly, succinctly and factually often in a court of law as an expert witness. It is concerned with the use of accounting discipline to help determine issues of facts in business, government, regulatory authorities and the court. Evidence indicates that a high level of expertise is necessary to analyze current complicated financial transactions and events (Razae, Crumbley and Elmore, 2006). As a result, forensic accounting has been thrown into the forefront of the crusade against financial deception (Rumaswamy, 2005).

Boligna and Linguist (1995) defined forensic accounting as the application of financial skills and an investigative mentality to un resolved issues, conducted within the context of the rules of evidence.

Manning (2002) also defined forensic accounting as an application of Financial accounting and

Investigative skills to a standard acceptable by the courts, to address issues in dispute in the context of civil and criminal Litigation.

In the view of Damilola and Olafinsola (2007), forensic accounting is the application of criminalities methods and integration of the accounting investigative activities and law procedures to detect and investigate financial crimes and related economic misdeeds. To them, forensic accounting is a highly technical and specialized area of practice within the principles and ethics of accounting profession. They further assert that it is not every forensic accounting engagement that ends up in the court of law.

According to Graves Idaminabo and Ngbowagi (2012) The term “forensic accounting” is generally taken to refer to the comprehensive view of fraud investigation, including: the audit of accounting records to prove or disprove fraud; the interview of related parties and the act of serving as an expert witness. They further assert that forensic accounting is an auditor by another name.

According to Oyedokun (2012) Forensic accounting has been defined as “accounting analysis that can uncover possible fraud that is suitable for presentation in court”. Such analysis will form the basis for discussion, debate and dispute resolution. He further said that forensic accounting is sometimes referred to as investigative accounting, is a unique career field that combines accounting with information technology. A forensic accountant uses his knowledge of accounting, law, investigative auditing and criminology to uncover fraud, find evidence and present such evidence in court if required to.

Furthermore, forensic accounting consists of two (2) major components: Litigation support and services, and investigative services. Litigation support and services recognize the role of an accountant as an expert consultant. Investigative services use forensic accountant’s skills and may require possible courtroom testimony. According to the definition developed by the American Institute of Certified Public Accountants’ (AICPA’s) forensic and litigation services committee, forensic accounting may involve the application of special skills in accounting, auditing, finance, quantitative methods, the law and research. It also requires investigative skills to collect, analyze, and evaluate financial evidence, as well as the ability to interpret and communicate findings. Forensic accounting encompasses litigation support, investigation and dispute resolution and therefore, is the intersection between accounting, investigation and the law.

Fraud examination is a methodology for resolving fraud allegations from inception to disposition, including obtaining evidence, interviewing, and writing reports and testifying (popularly referred to as expert witnessing). The Association for Certified fraud Examiners (ACFE’s) manual states that fraud examiners also assist in fraud prevention, deterrence, detection, investigation and remediation. Like most forensic sciences, fraud and forensic accounting may include using financial information to piece together or reconstruct past events in instances where that reconstruction is likely to be used in some judicial proceeding (e.g. criminal or civil court, deposition, mediation, arbitration or settlement negotiation). Fraud and forensic accounting is a broad area that includes occupational fraud, corruption and abuse, financial statement fraud and civil litigation matters. While the reconstruction activity tends to look backwards, the impact may have implications for the future, particularly in civil torts and breach contract claim.

ACCOUNTING AND AUDITING

It is agreeable that an auditor does not have the absolute duty to uncover fraud, but it is expected to practice fair and true reporting to ensure that the interest of the public as well as the employees are protected. (Enofe, Okpako and Atube, 2013). Companies should look towards new approaches rather than follow the traditional approach as forensic accounting may be the next best alternative in resolving financial problems. (Enofe Okpako, and Atube, 2013).

Empirical evidence from a study by Boritz Kotchetova, and Robinson (2008) confirms that forensic accountants could detect significantly higher number of fraud than auditors. Srivastava, Mock, and Turner (2003), in their study found forensic audit procedures significantly lowered fraud risks. Furthermore, research has also proven that proactive forensic data analysis using computer based sophisticated analytical tests can detect fraud that may remain unnoticed for years (Brown, Aiken, and Visser, 2007). In a study carried out by Bierstaker, Brody and Pacini (2006) revealed the perception of accountants regarding fraud detection and prevention methods. The findings revealed that organizational use of forensic accountants was the least often resorted to but had the highest effective ratings. This is similar to the findings of Ernest and Yound (2003) worldwide fraud survey, which states that only 20% organizations employed forensic accountants although the satisfaction level for their service was rated 88% as against use of statutory auditors. There is however a greater call for auditors to acquire forensic skills in the discharge of their duty. This call has been corroborated by Enyi (2009) who submits that all normal statutory audits should contain some elements of forensic enquiry as the evidence of fraudulent activities can be easily discovered if a thorough evaluation of the adequacy and compliance of the internal control mechanism is made.

All this are aimed at fraud prevention and detection. This may not be achieved by auditor without some understanding of forensic accounting methods (Effiong, 2012) in Olukowade and Balogun (2015).

II. RESEARCH METHODOLOGY

This section describes the method that was adopted to achieve the aim and of the study. These include; the research design, population, sampling technique, sample size, research instruments, data collection procedures, data analysis and presentations, statistical model and hypothesis testing.

RESEARCH DESIGN

Survey approach was used because it focuses on certain phenomenon through the use of questionnaire or interview method to gather information from a sample of population of the phenomenon. (Chukwuemeka, 2002).

POPULATION OF THE STUDY

The population of this study consists of accounting staff in all the estimated twenty (20) Auditing firms in Enugu state, with a total of 2014 staff.

SAMPLE SIZE

The process of selecting a portion of a population is called the sampling process. Sample is a Fraction or segment of the total population whose characteristics is used to represent the entire population. This is because it is difficult to study the entire population.

In determining the sample size, the formula provided by Taro Yamane was used as shown below;

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

Where n = sample size

N = the finite population

e² = level of significance (or limit of tolerable error estimated at 0.05)

1 = constant

$$n = \frac{204}{[1 + 204 (0.05)^2]}$$

$$n = \frac{204}{[1 + 204 (0.0025)]}$$

$$n = \frac{204}{[1 + 0.51]}$$

$$n = 135 \text{ approximately}$$

METHOD OF DATA COLLECTION

The major instrument used in collecting the data is the questionnaire. This involves a set of questions which relates to the purpose of the study and the hypothesis to be verified. The questionnaire was divided into two sections; A and B.

Section A contains personal data of the respondents such as; sex, marital status, qualification etc. Section B contains both structured questions which offered the respondents optional answers, and unstructured questions which allow the respondent to offer their own opinions.

III. INTERVIEW

Uzoечи (2002) asserts that interview involves a face to face discussion between the researcher and the interviewee. The researcher interviewed some staff of selected audit firms in Enugu state and some bank officials. Such discussion was used to obtain relevant information that was used in this research work.

3.6. VALIDITY OF THE INSTRUMENT

Validity is concerned with the extent to which an instrument measures what it is suppose to measure. (Ofanson and Aigbokhaevbolo, 2006)

To ensure validity of the questionnaire used for the study, the questionnaire (draft form) was presented to selected respondents who are not included in the sample which aim to find out whether the questions mean the same thing to all respondents. Necessary adjustments were made on the draft questionnaire based on their comments and suggestions.

RELIABILITY OF THE INSTRUMENT

To verify the reliability of the measuring instrument (questionnaire) developed for the purpose of this study, the researcher adopted a test and re – test administration, which involves administering the same questionnaire to the same group of respondents at different point in time. The researcher observed from the questionnaire administered that most of the responses were consistent.

METHOD OF DATA ANALYSIS

The method of data analysis used was simple percentage. This was used to analyze and interpret the data collected because it is more convenient and suitable in reading the number and percentage of the respondents.

The researcher also used T – test statistics to test the hypothesis. This is to determine the statistical significance of the difference in responses obtained. The formula for T – test statistics is given as;

$$t_{n-1} = \frac{\bar{x} - \mu}{s/\sqrt{n}}$$

- Where n -1 = Degree of freedom
- x = sample mean
- μ = population mean
- s = standard deviation
- n = sample size or number of element in the sample

For the purpose of this study, the population mean is taken as the average of equal responses to the options given in the questionnaire.

DECISION RULE

Accept the null hypothesis (H₀) if the critical value is greater than the calculated value, at a given degree of freedom and level of significance respectively. Otherwise reject.

DATA PRESENTATION AND ANALYSIS

TABLE 1: ADMINISTRATION OF QUESTIONNAIRE

| QUESTIONNAIRE | NUMBER | PERCENTAGE (%) |
|---------------------|--------|----------------|
| Number Distributed | 135 | 100 |
| Number Returned | 130 | 96 |
| Number not returned | 5 | 4 |

(Field survey, 2012)

From the above table, 96 % of the questionnaire distributed was returned and analyzed. While 4 % was not returned.

TABLE 1: QUESTIONNAIRE ON RELEVANT OF FORENSIC ACCOUNTING IN NIGERIA.

| QUESTIONS | SA | | A | | N | | D | | SD | | |
|--|-----|----|-----|----|-----|----|-----|----|-----|---|--|
| | Fre | % | Fre | % | Fre | % | Fre | % | Fre | % | |
| 2 Forensic accounting is significantly relevant in curbing fraudulent practices in Nigeria. | 60 | 46 | 32 | 25 | 20 | 15 | 12 | 9 | 6 | 5 | |
| 3 The services of forensic accountants are required in Nigeria. | 63 | 49 | 48 | 37 | 8 | 6 | 11 | 8 | 0 | 0 | |
| 4 Forensic accounting has gained relevance in Nigeria. | 40 | 31 | 65 | 50 | 5 | 4 | 18 | 14 | 2 | 1 | |
| Q. 5 Forensic accounting is relevant in curbing fraudulent practices in the following areas: | | | | | | | | | | | |
| i. Criminal investigation. | 54 | 42 | 60 | 46 | 3 | 2 | 6 | 4 | 7 | 5 | |
| ii. Corporate investigation. | 49 | 38 | 55 | 42 | 7 | 5 | 10 | 8 | 9 | 7 | |
| iii. Improved management | | | | | | | | | | | |

| | | | | | | | | | | | |
|------|--------------------------------------|----|----|----|----|----|----|----|----|----|----|
| | accountability. | 12 | 9 | 40 | 31 | 18 | 14 | 45 | 35 | 15 | 11 |
| iv. | Strengthening Auditors independence. | 50 | 38 | 45 | 34 | 10 | 8 | 10 | 8 | 15 | 12 |
| v. | Litigation support. | 46 | 35 | 55 | 42 | 5 | 4 | 6 | 5 | 18 | 14 |
| vi. | Assisting Audit Committee members. | 33 | 25 | 25 | 19 | 10 | 8 | 20 | 15 | 40 | 31 |
| vii. | Detecting and preventing fraud. | 45 | 34 | 40 | 31 | 5 | 4 | 15 | 12 | 25 | 19 |

SA- Strongly agree, A- Agree, N-Neutral, SD-Strongly Disagree, D- Disagree.
(Field survey, 2016)

Table 3 shows various questions on the relevant of forensic accounting in Nigeria. 71% of the respondents agreed that forensic accounting is relevant in curbing fraudulent practices in Nigeria. 14% disagreed, and 15% were undecided. 86% of the respondents were of the opinion that the services of the forensic accountants are required in Nigeria while 8% disagreed and 6% were undecided. On the extent to which forensic accounting is relevant in Nigeria; 81% of the respondent agreed that forensic accounting has gained relevance in Nigeria, while 15% disagreed, 4% were neutral. Table 3; question number 5 shows areas where forensic accounting is relevant in curbing fraudulent practices. 88% of the respondents agreed that forensic accounting is relevant in criminal investigations while 9% disagreed. 80% of the respondent agreed that forensic accounting is relevant in corporate investigations while 15% disagreed. 40% of the respondents agreed that forensic accounting is relevant in improving management accountability while 46% disagreed and 14% remained neutral. 72% of the respondents agreed that forensic accounting is relevant in strengthening Auditor’s independent while 20% disagreed and 8% were neutral. In litigation support, 77% agreed while 19% disagreed and 4% remained neutral. Also in assisting audit committee 44% agreed while 46% disagreed, 10% were neutral. 65% of the respondent agreed that forensic accounting is relevant in detecting and prevention of fraud.

DECISION RULE

Accept the null hypothesis (H₀) if the critical value or the table value is greater than the calculated value otherwise reject.

4.2 TEST OF HYPOTHESIS

HYPOTHESIS 1

H₀: Forensic accounting is not significantly relevant in curbing fraudulent practices in Nigeria.

H₁: Forensic accounting is relevant in curbing fraudulent practices in Nigeria.

Responses to question number one provided data for testing the hypothesis as shown above.

HYPOTHESIS 11

H₀: Forensic accounting has not gained relevance in Nigeria.

H₁: Forensic accounting has gained relevance in Nigeria.

Responses to question number four provided data for the test as shown above.

TABLE 2. THE EXTENT FORENSIC ACCOUNTING GAINED RELEVANCE IN NIGERIA.

To test for the hypothesis the researcher computes the standard deviation as shown below:

| X | F | X ² | f.x ² | f.x |
|----|-----|----------------|------------------|-----|
| 5 | 40 | 25 | 1000 | 200 |
| 4 | 65 | 16 | 1040 | 260 |
| 3 | 5 | 9 | 45 | 15 |
| 2 | 18 | 4 | 72 | 36 |
| 1 | 2 | 1 | 2 | 2 |
| 15 | 130 | | 2159 | 513 |

$$x = \frac{\sum fx}{\sum f} = 513/130$$

$$x = 3.94$$

$$\mu = 15/5 = 3$$

$$s = \sqrt{\frac{\sum f.x^2}{\sum f} - \left(\frac{\sum f.x}{\sum f}\right)^2}$$

$$s = \sqrt{2159/130 - (513/130)^2}$$

$$s = \sqrt{16.607 - 15.5717}$$

$$s = \sqrt{1.0352}$$

$$s = 1.0174$$

$$t_{n-1} = \frac{\bar{x} - \mu}{s/\sqrt{n}}$$

$$t_{130-1} = \frac{3.94 - 3}{1.0174/\sqrt{130}}$$

$$= 0.94$$

$$1.0174/11.4014$$

$$t_{129} = \frac{0.94}{0.0892}$$

$$0.0892$$

$$t_{129} = 10.5381$$

From the above calculation, the sample mean is 3.94 and the population mean is 3. The standard deviation is 1.0174 and the t- calculated value is 10.5381. Since the calculated value is greater than the table value of 1.96 at 5% level of significance couple with the 81% agreement responses, we reject the null hypothesis and accept the alternate hypothesis and conclude that forensic accounting has gained relevance in Nigeria.

The role of forensic accounting under contemporary conditions is very important because it helps lawyers, courts, the police, regulatory bodies and other institutions in investigating and documenting frauds. The increasing occurrences of fraud in modern day business environment and in government requires the services of forensic accountants to unearth fraudulent activities within and outside organisation and Nigeria. Also, continued audit failures over the last five decades have prompted a paradigm shift in accounting. It is generally accepted that an auditor has the duty to perform tests to detect material errors if they exist. However, fraud detection experts called forensic accountants are now been hired in developed economies to investigate cases of corruption.

IV. CONCLUSIONS/RECOMENDATION

- [1]. Based on the findings of the study, the following recommendations are made.
- [2]. It is recommended that professional accounting bodies in Nigeria and National University Commission should encourage the formalization and specialization in field of forensic accounting. And there be conferences, seminars, and retraining programmes to enhance the skills and ability of professional accountants in forensic issues.
- [3]. Government should develop more interest in forensic accounting for monitoring and investigating suspected culprits in fraud cases
- [4]. Nigerian laws should be updated with the latest advancement in technology to ensure admissibility of evidence in a law court for successful prosecution of criminal and civil cases.
- [5]. Government should have an effective plan with other countries in extraditing runaway fraudsters from anywhere around the globe.
- [6]. Government help to ameliorate the high cost involved in engaging forensic services.
- [7]. A regulatory authority of forensic accounting should be established to govern the practice of forensic accounting in Nigeria.
- [8]. Forensic accountants should be encouraged with good condition of service to be able to put up maximum output and to avoid corrupting tendencies.
- [9]. New legislation should be enacted to protect whistle blowers against retaliation so as to encourage them to disclose wrong doings without any fear of incrimination.
- [10]. Forensic accountants should update their computer technology knowledge to be able to stay on top of criminals and fraudsters in a fast changing- world of information technology and increase use of computer system.
- [11]. It is believed that if these recommendations are implemented and culprits are treated without favouritism, the occurrences of fraud will reduce drastically within the Nigerian society which will ultimately impact on our global rating by Transparency International.

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