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- V. Literature Review
- VI. Methodology
- VII. Results and Discussion
- VIII. Conclusion and Recommendations
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EFFECT OF FORENSIC ACCOUNTING TOOLS ON FRAUD PROSECUTION PROCESS IN NIGERIA COURT SYSTEM

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ABSTRACT

The study examines the effect of forensic accounting evidence on fraud prosecution processes in Nigeria court system. A survey research design was employed for the study with extensive reliance on primary data obtained through the use of questionnaires administered online to legal professionals. A descriptive and causal (cause-and-effect) research design was adopted while Chi-Square (X^2) test of independence was used for testing the hypotheses formulated on Statistical Package for Social Sciences (SPSS version 23.0). The findings revealed that forensic documentary evidence tools, demonstrative evidence tools, physical evidence tools, and oral evidence tools have a significant influence on the fraud prosecution process in the Nigerian court system. The study recommended that Forensic accounting should be constantly employed by the Nigeria court of law in other to positively enhance fraud prosecution processes in Nigeria court system.

Keywords: Forensic Accounting, fraud prosecution processes, Judicial system.

1. Introduction

The genesis of forensic accounting can be traced back to an 1817 court decision involving a bankrupt estate (Zhao, 2009). Okoye and Gbegi (2013) averred that the origin of forensic accounting can be ascribed to Kutilya in the 1800s, though, the credit will always go to Peloubet for being the first person to publish the term forensic accounting in 1946. On the other hand, Zysman (2004) traced the evolution of forensic accounting to on-the-job training carried out by investigating officers and legal counsels. However, Abdullahi et al. (2015) traced the history of forensic accounting to Sutherland (1939) coining the term White-collar crime, the work of Cressey's (1950) fraud triangle theory, and the fraud diamond theory of Wolfe and Hermanson in 2004. They argued that the history of forensic accounting can only be meaningful if they are viewed through the lenses of these theories. The difference in reference points on the genesis of forensic accounting by various authors could be as a result of what individuals perceived as the actual forensic accounting and literature or evidence available to each of these authors.

However, in the recent times, different authors have been making efforts to empirically show how forensic accounting has become highly popular among different organizations. For instance, Efosa and Kingsley (2016) linked the increase in forensic accounting applications to the growth of financial crimes and related fraudulent activities organizations, while, Smith (2015), linked the prominence of

forensic accounting to its first development to safeguard businesses that were then expanding in North America. More so, Abdullahi et al. (2015), contend that the 2008 global financial crisis further exposed the turbulent history of forensic accounting. However, the claims by various authors provide some understanding of the fundamental motives and practices behind financial crimes and fraud in general. The key focus of forensic accounting is to uncover financial fraud (Ramamoorti, 2008). According to the discussion made by Nigrini (2012), forensic accounting refers to the multilateral practice of using accounting, auditing, and investigative skills in order to assist in lawful matters. Kranacher, Riley, and Wells (2010) have identified that forensic accounting can be considered as an aspect of accounting, which is suitable for lawful review as well as providing a higher level of assurance as regards fraudulent practices.

The issue of fraud, money laundering, and other related corrupt practices in business and government organizations has necessitated the application and practice of forensic or investigative accounting. Forensic or investigative accounting is that branch of accounting that deals with recovering proceeds of fraud, money laundering, and other related corrupt practices that may occur in an organization, (Okoye and Gbegi, 2013). Once fraud is perceived or suspected in an organizational setup, a professional set of people called the forensic accountants are called upon to help investigate and possibly detect it so as to

furnish the management of the organization with related and substantial evidence that can be presented and admitted in the court of law as a basis of litigation for the prosecution of those involved in the fraud, (Okoye and Gbegi, 2013). 'Forensic' which means evidence or material(s) required to be used in a court of law has been incorporated into accounting and finance as a result of the increase in white-collar crimes (Imam, Kumshe and Jegere 2015). Imam *et al* also observed that law enforcement personnel in recent years have become more aware of white-collar crimes, but lacked expertise and training in combating such crimes. Forensic accounting is one of the most effective and efficient ways to decrease and check accounting fraud. Presently, forensic accounting has gained popularity worldwide. Degboro and Olofinso (2007) noted that forensic investigation is about the determination and establishment of fact in support of legal cases. It is concerned with the use of accounting discipline to help determine issues of facts in business litigation (Okunbor and Obaretin, 2010). Forensic accounting evidence, therefore, is fundamental in achieving effective litigation and prosecution.

Fraudulent acts have affected most aspects of the world economy for which Nigeria is not exceptional. Fraud affects all types of organizations regardless of whether they are developed, under-developed, or developing (Association of Certified Fraud Examiners, 2012). Studies done in the area of fraud control confirmed that there was a need to enrich fraud prevention and detection as a response and a close scrutiny of financial and economic crime in private and government agencies globally.

Numerous fraud incidences have been reported in major world entities such as ENRON, WORLDCOM, HIH Insurance, and Maxwell among others which have put professional accountants in a critical condition (Prabowo, 2012). According to the reports, strong fraud control systems need to be established in order to reduce the risk of fraud (Gee & Button, 2015). In Africa, several accounting scandals have led to partial collapse of public and private organizations. For instance, the Reserve Bank of Zimbabwe, Cadbury, the Board of Oceanic Bank, Intercontinental, and Afribank in Nigeria all collapsed partially due to accounting scandals (IMF report, 2006). In South Africa corruption has been one of the major contributors to losses in government institutions annually in Western Cape Provincial Government (Public Protector Report, 2013). Additionally, fraudulent actions have been experienced in central Africa whereby millions of Ghanaian Cedis were lost which led to the loss of revenue as well as a loss of confidence in government institutions (Akinyomi, 2012). Certainly, all these situations are horrible and could only be resolved if forensic accountants are engaged in the fraud prosecution processes. According to Adeniyi (2016)

the primary responsibilities of a forensic accountant are to investigate and analyze financial transactions; reconstruct incomplete accounting records and to conduct an embezzlement investigation. On the basis of this, it is viewed that forensic accounting evidence plays a significant role in fraud prosecution processes based on the expert witness function of a forensic accountant.

One of the major approaches adopted by forensic accounting techniques in fraud management in Nigeria is the provision of reliable, valid, and substantial forensic accounting evidence in fraud prosecution and for fraud prosecution processes by the Nigerian judicial system. With the application of forensic accounting services and evidence to legal proceedings, fraud prosecution processes are expected to be improved so as to ensure the effectiveness of the system. However, fraud prosecution processes in the Nigerian judicial system are perceived to be ineffective. The documentary, demonstration, and physical and oral forensic evidence which are expected to yield fruitful effects on proceedings of the Nigerian judicial system may be falling short of reality. Nowadays, a series of frauds and other fraudulent activities are being committed in almost all organizations covering both the public and the private sectors of the global economy. The rate at which the occurrence of fraud is growing particularly in the Nigerian economy is too alarming. It is also important to note that even with the involvement of forensic accountants in fraud management; frauds are still being committed on a daily basis. Ojaide (2000) submits that there is an alarming increase in the number of frauds and fraudulent activities in Nigeria emphasizing the visibility of forensic accounting services. Owojori and Asaolu (2009), Okoye and Gbegi (2013), Gbegi and Adebisi (2015), and Kennedy and Anyaduba (2013) recognized in their separate works that the increasing incidence of fraud and fraudulent activities in Nigeria has taken a center stage and as such has become a matter of concern. These studies have argued that in Nigeria, financial fraud is gradually becoming a normal way of life. Adeniyi (2016) opines that the perpetuation of financial irregularities is becoming the specialty of both the private and public sectors in Nigeria as individuals perpetrate fraud and other corrupt practices according to the capacity of their office. However, there has not been an adequate emphasis, especially on how forensic accounting evidence influences fraud prosecution processes. Consequently, the study fills this gap by addressing the issue of how forensic accounting evidence can influence fraud prosecution processes in the Nigerian judicial system.

The report by World Bank (2016) supports that in the 21st century fraud behavior and its related consequences have been a hard nut to crack which has

distressed organization managers as long as monetary transactions are involved. Fraudulent acts go undetected in the Nigerian court system because adequate measures are not applied for gathering evidence for prosecution processes, hence the demand for forensic accounting tools. According to Bierstaker, Brody, and Pacini (2006), continuous use of forensic accounting tools like documentary evidence tools, demonstrative evidence tools, physical evidence tools, and oral evidence tools would be an efficient method to curb fraud and related menace. Fraud is therefore a multifaceted and dynamic phenomenon that needs a deep understanding of these evidence-gathering measures when designing the fraud prosecution process in Nigeria's court system. It is in light of the above that this study aims to evaluate the effect of forensic accounting tools on the fraud prosecution process in Nigeria's court system.

Demonstrative Evidence: this refers to any form of visual or tangible evidence that is used in a legal setting to illustrate or clarify specific facts or issue in a case. Demonstrative evidence can take various forms like photographs, maps, graphs, diagrams, video, physical objects. It is meant to visually enhance the oral or written testimony of witnesses involved in a case and simplify complex information which can be crucial for the outcome of a trial. **Physical Evidence:** this is any tangible object or material that is relevant to a case and can be presented in a court of law as an evidence. These include weapons, clothing, fingerprints, DNA samples, documents, photographs, hair, fiber etc. physical evidence is often presented in its original form but it can also be submitted as photographs. **Documentary Evidence:** this is any type of written or recorded material that can be used in a legal or investigative context to support or prove a claim. It is typically presented in the form of documents such as contracts, agreements, letters, emails, invoices, videos etc. **Oral Evidence:** this refers to the use of spoken testimony or statements provided by witnesses during legal proceedings. It is one of the primary forms of evidence. This evidence is typically presented through witness testimonies, including both lay witnesses and expert witnesses. Parties provide first hand accounts and offer insights based on their experiences. The credibility and reliability of oral evidence can be subjected to questioning and cross-examination during trial process.

1.2 Objective of the study

The main objective of this study is to examine the effect of forensic accounting tools for fraud prosecution process in Nigeria court system. Specific objectives are as follows:

- i. To determine the effect of forensic documentary evidence-gathering tools on fraud prosecution processes in the Nigeria court of law.
- ii. To determine the effect of demonstrative

evidence-gathering tools on fraud prosecution processes in the Nigeria court of law.

- iii. To determine the effect of physical evidence-gathering tools on fraud prosecution processes in the Nigeria court of law.
- iv. To assess the extent to which oral evidence-gathering tools on fraud prosecution processes in the Nigeria court of law.

In line with the objectives of this study, the following hypotheses are formulated.

Ho1: Forensic documentary evidence tool has no significant effect on fraud prosecution processes in the Nigeria court of law.

Ho2: Forensic demonstrative evidence tool has no significant effect on fraud prosecution processes in the Nigeria court of law.

Ho3: Forensic physical evidence tool has no significance on fraud prosecution processes in the Nigeria court of law.

Ho4: Forensic oral evidence tool has no significant influence on fraud prosecution processes in the Nigeria court of law.

2.0 Literature Review

The Concept of Forensic Accounting: Forensic accounting is the integration of accounting, auditing and investigative skills (Zysman, 2004). Dhar and Sarkar (2010) define forensic accounting as the application of accounting concepts and techniques to legal problems. It demands reporting, where accountability of the fraud is established and the report is considered as evidence in the court of law or in administrative proceedings.

Degboro and Olofinsola (2007) noted that forensic investigation is about the determination and establishment of fact in support of a legal case. That is, to use forensic techniques to detect and investigate a crime is to expose all its attendant features and identify the culprits. In the view of Howard and Sheetz (2006), forensic accounting is the process of interpreting, summarizing and presenting complex financial issues clearly, succinctly and factually often in a court of law as an expert. It is concerned with the use of accounting discipline to help determine issues of facts in business litigation (Okunbor and Obaretin, 2010). Joshi (2003) stated that forensic accounting demands reporting, where the accountability of the fraud is established and the report is considered as evidence in the court of law or in the administrative proceeding. It provides an accounting analysis that is suitable to the court, which will form the basis of discussion, debate and ultimately dispute resolution (Zysman, 2004).

The Nigeria judicial system and Fraud Prosecution process: Nigeria operates a three-tier legal system, outside of customary courts. These are the State and the Federal High Courts, the Court of

Appeal, and the Supreme Court of Nigeria. The state and the federal high courts were set up in 1976. They handle the bulk of the commercial cases including Company Law Matters, Copyright Patents & Trade Marks, Admiralty, Aviation Matters, Immigration, Mineral Law Matters, cases that touch and concern the revenue of the Federal Government of Nigeria, and suits that concern the Federal Government or any of its Agencies. All appeals lie to a single intermediate appellate court, the Court of Appeal, which has divisions in different zones within the country. Appeals thereafter lie from the Court of Appeal to the Supreme Court of Nigeria. This is the apex court. The work and integrity of this court have remained the most enduring symbol of Nigeria's commitment to the rule of law (Owolabi, Dada, and Olaoye, 2013).

Fraud prosecution is the legal process through which individuals or entities suspected of committing fraud are investigated, charged and brought to trial. The specific steps in the prosecution process may vary but include the following:

1. **Investigation:** the initial phase involves gathering evidence to establish a case against a suspected perpetrator. This may involve interviews, surveillance, forensic analysis, data collection or any other relevant documentation
2. **Charging Decision:** once the investigating authorities believe they have enough evidence to support a prosecution, they present the case to the appropriate prosecuting entity like the district attorney's office. The prosecuting entity decides whether or not to file formal charges.
3. **Arrests or Summons:** if charges are filed, a formal arrest may be made or the accused may be summoned to appear in court. The suspect is informed of the charges against them and their legal rights are explained.
4. **Arraignment:** the defendant is brought before a judge, informed of the charges they are facing and given an opportunity to enter a plea (guilty, not guilty or no contest)
5. **Pre-trial phase:** this stage involves various procedure such as discovery where the prosecution and defense exchange information and evidence
6. **Trial:** here, the prosecution presents its evidence, including documentary evidence to convince the judge or jury of the defendant's guilt beyond a reasonable doubt. The defense has the opportunity to challenge the evidence, present its own evidence and examine the prosecution's witnesses. At the end of the trial, the judge delivers a verdict.
7. **Sentencing:** if the defendant is found guilty, they proceed to the sentencing phase. The court determines the appropriate punishment depending on the severity of the fraud and the applicable laws.

Throughout the prosecution process, documentary evidence plays a critical role. These documents can establish the existence of fraudulent activities, document financial transactions provide proof of intent or help trace the flow of illicit funds. The authenticity and admissibility of documentary evidence are crucial considerations and both the prosecution and defense will present argument regarding the credibility and relevance of such evidence.

Concept of Evidence Gathering and Forensic Accounting Tools: According to Lee (2000) evidence in a legal context refers to information, facts, material or testimony presented in a court of law to support or prove a claim or assertion. For evidence to be admissible in court, it must meet certain criteria like relevance, reliability and authenticity. The goal of the fraud investigator is to collect evidence relevant to the fraud under investigation. Such evidence, when well organized, provides answers to the basic questions about the fraud of who, what, when, where, how and why. The very first question is what? That is what happened? Was there fraud? If so, what was the fraud? What was the loss?

Forensic accounting tools encompass a range of techniques and software that are used to investigate financial activities and analyze financial data for the purpose of detecting and preventing fraud. Some common forensic accounting tools that help to detect fraud and useful in evidence gathering are;

1. **Data Analysis Software:** these tools are used to examine and analyze large volume of financial data and identify patterns, trends and anomalies that may indicate fraudulent activities. Examples are ACL (Audit Command Language), IDEA (Interactive Data Extraction and Analysis) and TABLEAU
2. **Forensic Accounting Software:** these tools include features such as financial analysis, audit trail documentation, transaction reconstruction and fraud detection, examples of forensic accounting software are CaseWare, IDEA, Virtual forensic Accountant and fraud detection solution.
3. **Digital forensic tools:** Digital forensic tools are essential for analyzing digital evidence in fraud cases. these tools can help extract, preserve and analyze data from computers, mobile devices and other digital sources to uncover evidence of fraud.
4. **Accounting and Auditing software:** standard accounting and auditing software such as Quickbooks, Sage, Xero can be used as forensic accounting tools. This software has features that enable the examination of financial transaction, the generation of financial reports and the identification of irregularities.

5. Document Analysis Software: these tools help in examination and comparing of financial documents and records. These tools can help in identifying forged documents, alterations, inconsistent information and other discrepancies that may indicate fraudulent activities

6. Data mining tools: these tools use machine learning and statistical techniques to extract useful information and patterns for large datasets. They can be used to identify relationships between financial transactions and uncover hidden connections that may be indicative of fraud. A combination of these tools and more are employed to compile a comprehensive and accurate analysis of financial data fraud prosecution process.

2.2 Empirical Framework

Adeniyi (2016) conducted a study on the effect of forensic auditing on financial fraud in Nigerian Deposit Money Banks (DMBs). The study adopted a cross-sectional survey design. The population of the study comprised the staff of banks and audit firms in Abeokuta, Ogun State. The study used a purposive sampling technique for questionnaire administration while logistic regression analysis was used for data analysis. The results of the study revealed that forensic audit has a significant effect on financial fraud control in Nigerian DMBs with a P value (0.007) which is less than 0.05 and that forensic audit report significantly enhances court adjudication on financial fraud in Nigeria with a P value (0.000) which is less than 0.05. The study concluded that the application of forensic audit to tackle financial fraud in Nigerian DMBs is still at the infant stage. The study recommended that organizations should have a strong internal control system in place to reduce the occurrence of fraud.

Olola (2016) investigated the role of forensic accounting in combating the menace of corporate failure. Therefore, the aim of this paper is to conceptually review the impact of forensic accounting on utilizing professional judgments, accounting skills, auditing, and law procedures to fight the dreaded disease of corporate liquidation and the paper concludes that forensic auditing can go a long way to influence financial scandals in corporate organization. Forensic accountants must be well trained in the rules of evidence, financial data, Accounting Information System Software, auditing, and communication skills to be able to address the global menace of corporate failure.

Gbegi and Adebisi (2014) examined forensic accounting skills and techniques in fraud investigation in the Nigerian public sector. The population of this study comprised of 129 senior staff of the three Anti-Corruption Agencies in Nigeria (EFCC, ICPC, and CCB). The study methodology

includes both primary and secondary sources of data collection; a questionnaire was used in collecting primary data while secondary data were obtained from EFCC, ICPC, and CCB. The data generated for this study were used for the testing of hypotheses using Analysis of variance (ANOVA) and time series analysis with the aid of SPSS version 17.0. Our findings show that, first, forensic accounting skills and techniques have a significant effect on uncovering and reducing fraud in the Nigerian public sector. The research recommends that anti-corruption agencies in Nigeria should establish forensic units and forensic laboratories to allow room for more effective and efficient investigation of suspected and confirmed fraud cases.

Okoye and Gbegi (2013) examined forensic accounting: a tool for fraud detection and prevention in the public sector: a Study of selected ministries in Kogi State. The purpose of this study is to examine forensic accounting as a tool for fraud detection and prevention in the public-sector organizations with particular reference to Kogi State. Both primary and secondary sources of data were appropriately used. 370 questionnaires were administered to staff of five (5) selected ministries in Kogi State of Nigeria, along with interviews conducted with those ministries out of which 350 were filled and returned. Tables and simple percentages were used to analyze the data. The statistical tool used to test the hypothesis is the chi-square test. Among the findings was that the use of forensic accounting does significantly reduce the occurrence of fraud cases in the public sector, and that there is a significant difference between professional forensic accountants and traditional external auditors and therefore the use of Forensic Accountants can help better in detecting and preventing fraud cases in the public-sector organizations. The research therefore recommended that Forensic Accountants be used to replace the external auditors in Kogi State, proper training and retraining on Forensic accounting should be provided to staff of Kogi State and proper adherence to accounting and auditing standards should be followed.

2.2 Theoretical Framework

The fraud scale theory was developed by Albrecht, Howe, and Romney (1984) as an alternative to the fraud triangle model. The fraud scale is very similar to the fraud triangle; however, the fraud scale uses an element called personal integrity instead of rationalization. This personal integrity element is associated with each individual's personal code of ethical behavior. Albrecht et al. (1984) also argued that, unlike rationalization in the fraud triangle theory, personal integrity can be observed in both an individual's decisions and the decision-making process, which can help in assessing the integrity and determining the likelihood that an individual will commit fraud. This study adopts fraud scale theory



because it deals with personnel integrity and forensic accountants ought to demonstrate integrity in all their dealings.

Documentary evidence plays a crucial role in the prosecution of fraud cases within court system in various ways such as establishing the elements of fraud, corroborating witness testimonies, proving intent and knowledge, tracking the flow of funds, building a timeline and pattern of behavior, demonstrating the impacts and damages and presenting facts to the court. Demonstrative evidence plays a crucial role in fraud prosecution in the following ways; visual representation, document analysis, financial records, witness testimony and impact on victims. Physical evidence helps in fraud prosecution by taking various forms like forged documents, financial records, contracts, invoice, receipt, bank statement or any other document that supports the allegation of fraudulent activity. These documents become vital in proving the elements of the crime and linking the defendant to the fraudulent behaviors. Oral evidence supports fraud prosecution in that witnesses involved in the case may present their

testimony through verbal statement in court. Oral evidence can provide firsthand account of events, conversations or actions related to the alleged fraud. Witnesses such as victims, individuals with relevant knowledge or expert may be called upon to testify orally.

3.0 Methodology

The research design adopted a descriptive and causal (cause-and-effect) research method. This cause-effect method explores the relationship between forensic accounting and litigation services in the Nigerian judiciary system. The method of data collection for this study was done through the primary data. This research adopted the Yamane formula to determine the sample size of 255 from the population of 707 Lawyers in Abuja, Federal Capital Territory. The primary data was collected using a self-administered online questionnaire. Descriptive statistics of frequency and percentage was used to analyze the questionnaire and Chi-square test was also deployed for this study to test the hypotheses, with the aid of SPSS 23.0. The hypotheses will be tested at 0.05 level of significance. If $p < \alpha$ rejects the null hypothesis.

4.0 Data Presentation and Analysis

Table 4.1: What is the effect of demonstrative evidence -gathering tools on fraud investigation performance in the Nigeria court of law?

	High	Moderate	Low	No response
1 What is the level of body sign in fraud prosecution?	102(40%)	94(36.7%)	59(23.3%)	0
2 What is the level of life video in fraud prosecution?	150(58.7%)	83(32.6%)	15(6%)	7(2.7%)
3 What is the level of the visual image in fraud prosecutions?	133(52%)	68(26.7%)	48(18.7%)	7(2.7%)
4 What is the level of model of an eye in fraud prosecution?	91(35.7%)	91(35.7%)	68(26.7%)	10(4%)
5 What is the level of demonstrative evidence in fraud prosecution?	105(41.3%)	66(26%)	77(30%)	7(2.7%)

From table 4.1, 102(40%) said the level of body sign in fraud is high, 94(36.7%) said the level of body sign in fraud is moderate and 59(23.3%) said the level of body sign is low. 150(58.7%) said the level of life video in fraud is high, 83(32.6%) said the level of life video in fraud is moderate, 15(6%) said the level of life video sign is low, 7(2.7%) have no idea about level of life video in fraud prosecution. 133(52%) said the level of visual image in fraud is high, 68(32.6%) said the level of visual image in fraud is moderate, 48(18.7%) said the level of visual image sign is low, 7(2.7%) have no idea about level of visual image in fraud prosecution. 91(35.7%) said the level of model of an eye in fraud is high, 91(35.7%) said the level of model of an eye in fraud is moderate, 68(26.7%) said

the level of model of an eye is low, 10(4%) have no idea about level of model of an eye in fraud prosecution. 105(41.3%) said the level of demonstrative evidence in fraud is high, 66(26%) said the level of demonstrative evidence in fraud is moderate, 77(30%) said the level of demonstrative evidence is low, 7(2.7%) have no idea about the level of demonstrative evidence in a fraud prosecution.



Table 4.2: What is the effect of forensic documentary evidence -gathering tools on fraud investigation performance in the Nigeria court of law

	High	Medium	Low	No response
What is the level of bank record in fraud prosecution in the Nigerian court of law?	184(72%)	41(16%)	30(12%)	0
What is the level of accounting record in fraud prosecution in the Nigerian court of law?	148(58%)	74(28.7%)	30(12%)	3(1.3%)
What is the level of legal documents in fraud prosecution in the Nigerian court of law?	132(52%)	87(34%)	26(10%)	10(4%)
What is the level of electronic documents in fraud prosecution in the Nigerian court of law?	71(28%)	87(34%)	82(32%)	15(6%)
What is the level of documentary evidence in fraud prosecution in the Nigerian court of law?	0	153(60%)	72(28%)	30(12%)

From table 4.2, 184(72%) said the level of bank record in fraud is high, 41(16%) said the level of bank record fraud is moderate and 30(12%) said the level of bank record is low. 148(58%) said the level of accounting record in fraud is high, 74(28.7%) said the level of accounting record fraud is moderate, 30(12%) said the level of accounting record is low, 3(1.3%) have no idea about level of accounting record legal in fraud prosecution. 132(52%) said the level of legal documents in fraud is high, 87(34%) said the level of legal in fraud is moderate, 26(10%) said the level of

legal documents is low, 10(4%) have no idea about level of legal documents in fraud prosecution. 71(28%) said the level of electronic documents in fraud is high, 87(34%) said the level of electronic documents in fraud is moderate, 82(32%) said the level electronic documents is low, 15(6%) have no idea about level of electronic documents in fraud prosecution. 153(60%) said the level of documentary evidence in fraud is high, 72(28%) said the level documentary evidence in fraud is moderate, 30(12%) said the level documentary evidence is low.

Table 4.3: What is the effect of physical evidence -gathering tools on fraud investigation performance in the Nigeria court of law.

	High	Medium	Low	No response
1. How do knife as evidence influence fraud prosecution in Nigeria court of law?	97(38%)	82(32%)	76(30%)	0
2. How do drugs as evidence influence fraud prosecution in Nigeria court of law?	87(34%)	76(30%)	92(36%)	0
3. How do computer as evidence influence fraud prosecution in Nigeria court of law?	102(40%)	102(40%)	51(20%)	0
4. How do gun as evidence influence fraud prosecution in Nigeria court of law?	92(36%)	66(26%)	97(38%)	0
5. What is the level of physical evidence in fraud prosecution in Nigeria court of law?	112(44%)	92(36%)	36(14%)	15(6.0%)

From table 4.3, 97(38%) are of the high opinion that knife as an evidence influence fraud prosecution in Nigeria court of law, 82(32%) are of the moderate opinion that knife as an evidence influence fraud prosecution in Nigeria court of law and 76(30%) are of the low opinion that knife as an evidence influence fraud prosecution in Nigeria court of law. 87(34%) are of the high opinion that drugs as an evidence influence fraud prosecution in Nigeria court of law, 76(30%) are of the moderate opinion

that drugs as an evidence influence fraud prosecution in Nigeria court of law and 92(36%) are of the low opinion that drugs as an evidence influence fraud prosecution in Nigeria court of law. 102(40%) are of the high opinion that computers as an evidence influence fraud prosecution in Nigeria court of law, 102(40%) are of the moderate opinion that computers as an evidence influence fraud prosecution in Nigeria court of law and 51(20%) are of the low opinion that computer as evidence



influences fraud prosecution in Nigeria court of law. 92(36%) are of the high opinion that gun as an evidence influence fraud prosecution in Nigeria court of law, 66(26%) are of the moderate opinion that gun as an evidence influence fraud prosecution in Nigeria court of law and 97(38%) are of the low opinion that gun as an evidence influence fraud prosecution in Nigeria court of law. 112(44%) are of the opinion that is the level of physical evidence in

fraud prosecution in Nigeria court of law is high, 92(36%) are of the opinion that is the level of physical evidence in fraud prosecution in Nigeria court of law is moderate, 36(14%) are of the opinion that is the level of physical evidence in fraud prosecution in Nigeria court of law is low, 15(6%) have no idea on the level of physical evidence in fraud prosecution in Nigeria court of law.

Table 4.4. What is the effect of oral evidence-gathering tools on fraud investigation in the Nigeria court of law.

	High	Mediu m	Low	No response
1 What is the level of confession in fraud prosecution?	128(50%)	97(38%)	30(12%)	0
2 What is the level of testimony in fraud prosecution?	112(44%)	122(48%)	21(8%)	0
3 What is the level of eye witness in fraud prosecution?	138(54%)	87(34%)	30(12%)	0
4 What is the level of hearsay in fraud prosecution?	30(12%)	103(40%)	92(36%)	30(12%)
5 What is the level of oral evidence in fraud prosecution?	71(28%)	118(46%)	36(14%)	30(12%)

From table 4.4, 128(50%) claimed that the level of confession in fraud prosecution is high, 97(38%) claimed that the level of confession in fraud prosecution is moderate and 30(12%) claimed that the level of confession in fraud prosecution is low. 112(44%) claimed that the level of testimony in fraud prosecution is high, 122(48%) claimed that the level of testimony in fraud prosecution is moderate and 21(8%) claimed that the level of testimony in fraud prosecution is low. 138(54%) claimed that the level of eye witness in fraud prosecution is high, 87(34%) claimed that the level of eye witness in fraud prosecution is moderate and 30(12%) claimed that the level of eye witness in fraud prosecution is low. 30(12%) claimed that the level of hearsay evidence in fraud prosecution is high, 103(40%) claimed that the level of hearsay evidence in fraud prosecution is moderate, 92(36%) claimed that the level of hearsay evidence in fraud prosecution is low, 30(12%) claimed that the level of oral evidence in fraud prosecution is high. 71(28%) claimed that the level of oral evidence in fraud prosecution is high, 36(46%) claimed that the level of oral evidence in fraud prosecution is moderate, 118(14%) claimed that the level of oral evidence in fraud prosecution is low, 30(12%) claimed that they have no idea about the level of oral evidence in fraud prosecution.

4.1 Test of Hypotheses

H₀₁: Forensic accounting documentary evidence gathering has no significant influence on fraud prosecution processes in the Nigeria court of

Table 4.5 -Chi-Square Tests

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-Square	121.320 ^a	9	.000
Likelihood Ratio	117.536	9	.000
Linear-by-Linear Association	38.477	1	.000
N of Valid Cases	750		

From table 4.5, the value of Pearson chi-square statistics=0.00 is lower than $\alpha=0.05$, we

therefore reject the null hypothesis and conclude that forensic accounting documentary evidence has significance influence on fraud prosecution processes in the Nigeria court of law.

H₀₂: Forensic accounting demonstrative evidence has no significant effect on fraud prosecution processes in the Nigeria court of law.

Table 4.6 -Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	80.625 ^a	9	.000
Likelihood Ratio	73.117	9	.000
Linear-by-Linear Association	22.937	1	.000
N of Valid Cases	500		



H₀₂: Forensic accounting demonstrative evidence tool has no significant effect on fraud prosecution processes in the Nigeria court of law.

Table 4.6 -Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	80.625 ^a	9	.000
Likelihood Ratio	73.117	9	.000
Linear-by-Linear Association	22.937	1	.000
N of Valid Cases	500		

From table 4.6 , the value of Pearson chi-square statistics=0.00 is lower than =0.05, we therefore reject the null hypothesis and conclude that forensic accounting demonstration evidence has significance effect on fraud prosecution processes in the Nigeria court of law.

H₀₃: Forensic accounting physical evidence tool has no significant effect on fraud prosecution processes in the Nigeria court of law.

Table 4.7 -Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	77.164 ^a	9	.000
Likelihood Ratio	76.854	9	.000
Linear-by-Linear Association	33.072	1	.000
N of Valid Cases	554		

From table 4.7, value of Pearson chi -square statistics=0.00 is lower than =0.05, we therefore reject the null hypothesis and conclude that forensic accounting physical evidence has significance effect on fraud prosecution processes in the Nigeria court of law.

H₀₄: Forensic accounting oral evidence tool has no significant influence on fraud prosecution processes in the Nigeria court of law.

Table 4.8 -Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	100.921 ^a	9	.000
Likelihood Ratio	105.822	9	.000
Linear-by-Linear Association	42.509	1	.000
N of Valid Cases	490		

From table 4.8, the Pearson chi-square significance level is 0.000 which is less than $\alpha = .005$ wereject the null hypothesis and therefore conclude that

forensic accounting oral evidence has significance influence on fraud prosecution processes in the Nigeria court of law.

4.2 Discussion of Results

Findings from a test of hypothesis one revealed that forensic accounting documentary evidence has a significant influence on fraud prosecution processes in the Nigeria court of law. This agrees with the findings of *Gbegi and Adebisi (2014)*, that forensic accounting skills and techniques have a significant effect on uncovering and reducing fraud in the Nigerian public sector.

From the test of hypothesis two revealed that forensic accounting demonstration evidence has a significant effect on fraud prosecution processes in the Nigeria court of law. This is consistent with the findings of Kennedy and Anyaduba (2013) which revealed that there is significant agreement amongst stakeholders on the effectiveness of forensic accounting in fraud control, financial reporting, and internal control quality.

Findings from a test of hypothesis three revealed that forensic accounting physical evidence has a significant effect on fraud prosecution processes in the Nigeria court of law. This agrees with the findings of Owolabi, Ajao and Olaoye (2013), that it is evident that forensic accounting techniques can go a long way in the investigation and detection of corrupt practices.

Findings from a test of hypothesis four revealed that forensic accounting oral evidence tool has a significant influence on fraud prosecution processes in the Nigeria court of law.

5.0 Conclusion and Recommendations

This study is on the effect of forensic accounting evidence on fraud prosecution processes in Nigeria's judicial system. The study examined the effect of forensic accounting evidence on fraud prosecution processes in the Nigerian judicial system. Specifically, the study examined the extent to which forensic accounting documentary evidence, demonstrative evidence, physical evidence, and oral evidence influence fraud prosecution processes in the Nigeria court of law. The study concludes that forensic accounting evidence has an effect on fraud prosecution processes in the Nigeria court of law

Based on the findings the following recommendations are made;

1. Forensic accounting documentary evidence should be constantly employed by the Nigeria court of law in other to positively enhance fraud prosecution processes in Nigeria.
2. Forensic accounting demonstrative evidence

- should be employed in other to improve the effectiveness of fraud prosecution processes in the Nigeria judicial system.
3. Forensic accounting physical evidence should be appropriately and properly recognized in the Nigerian judicial system so as to ensure the credibility and reliability of fraud prosecution processes
 4. Forensic accounting oral evidence should be administered in the court of law and should be given by an expert witness that has communication skills and presents information as exactly received.

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