

STEMMING THE TIDE OF UNDECIDED FRAUD COURT CASES IN NIGERIA: FORENSIC ACCOUNTANT ROLES

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Abstract

The study examines the effect of forensic accountant role in stemming the tide of undecided fraud cases in Nigeria. The purpose of the study is to determine the influence of litigation support service rendered by forensic accountant to stem the tide of undecided fraud cases in Nigeria. Primary and secondary data were used for the study. The researcher employed the purposive sampling technique in selecting participants for the study. Secondary data were employed from the Economic and Financial Crimes Commission (EFCC) website, alongside information gathered from Nigerian Newspapers. Linear regression technique was employed as the basic statistical tool for data analyses in this study, with the aid of SPSS 20.0 software. The study discovered that forensic accountant investigative skill and litigation support services help anti – corruption agencies in prosecuting fraud perpetrators in our court of law. The study recommends that Institute of forensic accounting should be established and be chartered in Nigeria, just like Institute of Chartered Accountants of Nigeria (ICAN), Association of National Accountant of Nigeria (ANAN), and Chartered Institute of Taxation of Nigeria. It will help to produce professional forensic accountants with certificate like other sister institutes.

Keywords: Fraud Management, Forensic Accountant, Litigation Support Service and Investigative Skill

JEL classification: M49