

Effect of Forensic Accounting in Curbing Corruption in Nigeria Civil Service

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ABSTRACT

Corruption both at the local and international level has over the years been a major topic of discussion. Corruption is etched in virtually all sector of the Nigerian economy, and it brings about bad governance, poor public policy, misappropriation of public resources and an impairment of the public and private sectors development. According to Transparency International (TI), Nigeria has continued to be rated amongst the most corrupt countries in the world for many years consecutively since 2001. Some past Nigeria government put in place certain laws, rules and regulations even going to the point of establishing some anti-corruption agencies such as the Independent Corrupt Practices Commission (2000) and Economic and Financial Crime Commission (2004) yet, corruption seem to be on the increase. The failure of these anti-corruption agencies and even numerous civil service reforms and laws to fight this menace called corruption in the country has given rise to the need for a profession with high level of competence to proffer solution to the curbing of corruption in Nigeria. It is in this light that this paper seeks to examine the role that the forensic accountants could play in curbing corruption in the Nigeria Civil Service.

Keywords: Civil service, corruption, EFCC, forensic, ICPC

INTRODUCTION

Corruption is considered the bane of the Nigerian society which has dogged the country and plagued all attempts to improve the lives of the citizens (Oyewole, 2007; Nwachukwu, 2010; Ogundana, Okere, Ogunleye & Oladapo, 2018). Although, corruption is not only predominant in Nigeria, the prevalence and the amount involved arouses interest and calls for attention (Nwachukwu, 2010). According to the 2017 Corruption Perception Index (CPI) of the Transparency International (TI), Nigeria is the 32nd most corrupt country in the world. Nigeria occupies the 148th position out of 180 countries ranked by the index (Transparency International, 2017). The Corruption Perception Index ranks countries on a scale from 0 (perceived to be highly corrupt) to 100 (perceived to be very clean). Unfortunately, out of the 180 countries ranked, more than 2/3 including Nigeria scored below 50% and according to the Transparency International (TI), any country that scores below 50% on the index is considered “highly corrupt” Nigeria

scored 27% which depicts that the country is “highly corrupt”. A greater percentage of corruption in the public sector happens within the Nigerian civil service.

The Nigerian civil service is supposed to be the bureaucracy that services the policy implementation process of the country, but on the contrary it has been converted into an arena of looting of public funds (Uche, 2010). Under this Government, no high-ranking officer/civil servant in the Civil Service has been brought to account for corruption despite widespread and increasing allegations and outcry of corruption at the highest level of government. In 2010, According to Uche (2010), Nigerian civil servants alone reportedly took N450 billion in bribes. This is because, corruption in the civil service is the rule rather than the exception and the popular slogan guiding the civil servants is “wait for your turn”. This implies that when a person is recruited and offered employment in the civil service, such persons patiently waits for the day he/she rises to a point where he/she can

deep hands into public funds for the purpose of sharing in the “National cake”.

With the corruption happenings so far, it would seem as if the main channel for the war against corruption in Nigeria would be through the establishment of certain anti-corruption agencies. Under the President Olusegun Obasanjo’s regime, the Independent and Corrupt Practices Commission (ICPC) was established in 2000 followed later by the establishment of the Economic and Financial Crimes Commission (EFCC) in 2004. The Economic and Financial Crime Commission (EFCC) was established with a mandate to curb corruption as well as to prevent, investigate, prosecute and penalize economic and financial crimes (Adegbei&Fakile, 2014). The commission soon after establishment made open their mission statement that the commission will curb corruption, protect National and Foreign investment in the country, discourage ill-gotten wealth both in the public and private sector of the economy and contribute significantly to the war against financial crimes. Yet, ever since the war against corruption formally resumed in Nigeria, the verdict is that it has been less than effective (Uche, 2010). From the commission’s website, out of more than 300 cases posted therein in 2010, only 19 convictions has been secured and none of this convictions is related to any government officer or civil servant. Are we therefore exonerating the public servants and saying that none of them is involved in any form of corruption or fraudulent practices. Successive governments in Nigeria has instituted reforms aimed at improving the efficiency and the effectiveness of the Federal Civil service which would help bring about a reduction in corruption (Ehioghiren&Atu, 2016). Yet, the service still remains inefficient and ineffective with corruption getting deeper and deeper every day. According to Ribadu (2006), “there are obviously inadequate and competent professionals who can handle cases of corruption in Nigeria” and unfortunately for the country, the judicial system which is characterized by unnecessary delay in prosecuting persons accused of corruption is not in any way helping matters.

In a bid to search for a lasting solution against corruption in the Nigeria civil service, there has been a growing demand for the need of experts who would bring to bear accounting, auditing, investigative skills and litigation support in expunging corruption in Nigeria. These experts are termed Forensic Accountants. According

to (Gbegi&Adebisi, 2014), Literature revealed that forensic accounting has contributed to uncovering and reducing fraud and corruption in countries such as Britain, Canada, Germany and even the United States where Forensic accounting is in use, but little/no research has been carried out in Nigeria civil service. The focus of this paper is to critically examine the role of the forensic accountants in curbing corruption in Nigeria Civil Service. The paper is divided into five sections, The first section discusses the concept of corruption in Nigeria, the second (2nd) section examines the concept of Forensic Accounting, the third section examines the history of corruption in Nigeria, the fourth section examines critically the relationship that exists between Forensic Accounting and Corruption, the fifth section concludes the paper while the sixth section comprises recommendations.

LITERATURE REVIEW

Concept of Corruption In Nigeria

Corruption is an insidious plague with a wide range of effect on societies undermining democracy and the rule of law; leads to violation of human rights, distort market, erodes the quality of life and allows organize crime, terrorism and threats to human security flourish (Annan, 2004). Nazari et.al (2012) defined corruption as “any form of unethical use of public authority for personal or private advantage”. El-rufai (2003) believed corruption to cover a wide range of social misconducts such as fraud, extortion, embezzlement, bribery, nepotism, rigging of elections, abuse of public property, influence peddling and sale of expired/defective goods etc.

Corruption is

an act of an official or fiduciary person who unlawfully and wrongfully uses his position or character to procure some benefit for himself or for another person, contrary to the duty and the rights of others. It is the giving and receiving of something of value (for example, money, sex, gifts, etc.) whether demanded or not, to influence the receiver’s action favourably toward the giver. The different forms of corruption include bribery and extortion, fraud and embezzlement; illegal use of public assets for private gains, over – and under – invoicing; payment for goods not supplied or services not rendered (“air supply”), under – payment of taxes and duties on exports and imports through false invoicing or other declarations, purchase

of goods at inflated prices; misappropriation of assets; court decisions awarding monetary damages well in excess of any injury suffered, removal of documents or even whole case files, nepotism and patronage (Ruzindana, 1998)

Corruption has been defined by EFCC (2004:46) as: “the non-violent criminal and illicit activity committed with objective of earning wealth illegally either individually or in a group or organised manner thereby violating existing legislation governing the economic activities of government and its administration”. According to the World Bank and Transparency International (TI), a leading global anti-corruption watchdog, “corruption is the abuse of public office for private gains for the benefit of the holder of the office or some third party”. In most cases, corruption and financial crimes are perpetuated by those who are entrusted with the responsibility of taking care of funds.

According to Amundsen (1999:1)

Corruption is found almost everywhere, but it is stubbornly entrenched in the poor countries of Sub-Saharan Africa, it is widespread in Latin America, it is deep rooted in many of the newly industrialized countries, and it is reaching alarming proportions in several of the post-communist countries. It is understood as everything from the paying of bribes to civil servants in return for some favour and the theft of public purses, to a wide range of dubious economic.

In the context of this paper, Corruption may be defined as various forms of vices that involve illegal accumulation of money, financial and non-financial assets for one’s personal benefit and gain.

Concept of Forensic Accounting

Maurice E. Peloubet is credited with developing the term forensic accounting in his 1946 essay “Forensic Accounting: Its Place in Today’s Economy.” By the late 1940s, forensic accounting had proven its worth during World War II; however, formalized procedures were not put in place until the 1980s when major academic studies in the field were published (Rasey, 2009). Since the 1980s in some Western countries, particularly in the USA, a new profession in the field of accounting and auditing emerged. This profession identifies a field composed of accounting, auditing, and investigative skills (Ozkul and Pamukc, 2012).

Forensic accounting is a special area of accounting which describes engagements that result from actual or anticipated disputes or litigation. The word “Forensic” means “suitable for use in a court of law,” and it is to that standard and potential outcome that forensic accountants generally have to work (Crumbley, Heitger and Smith, 2005). Crumbley, *et al.* (2005) defined forensic accounting as the action of identifying, recording, settling, extracting, sorting, reporting and verifying past financial data or other accounting activities for settling current or perspective legal disputes or using such past financial data for projecting future financial data to settle legal disputes. Mehta & Mathur (2007) stated that forensic accounting has to do with a financial detective with a suspicious mind, a financial bloodhound, one with a “sixth sense” that would lead to a reconstruction and re-analyses of accounting and financial transactions and events and an individual who looks beyond the numbers. It involves the integration of auditing, accounting and investigative skills (Dada, Owolabi & Okwu, 2013). Forensic accounting in the context of this study involves the use of accounting, auditing and investigative skills in solving corruption issues in Nigeria.

History of Corruption in Nigeria

Danbuzu (2013) summarized the history of corruption in Nigeria below:

The first republic under the leadership of sir Tafawa Balewa as the prime minister and Nnamdi Azikiwe as the president was characterized by widespread corruption. In short the mentality of the first republic government officials was based on politics for material gain; making money and living large. As a result of this, a group of young middle ranked officers sacked the Nigerian first republic politicians from power through a coup d’état on 15th January, 1966 on the ground of corruption.

Under, the Aguiyi Ironsi’s administration Nigeria witnessed zero tolerance for corruption. His administration instituted commissions to probe certain officers in the first republic and if found guilty to be thrown behind bars. Government officers were found guilty of misappropriation of funds as well as disregarding laid down procedures when it comes to award of contracts by parastatals (Okonkwo, 2007). Unfortunately a coup took place which brought to an end the Aguiyi Ironsi administration. The General Yakubu Gowon regime enmeshed in deep seated corruption and

was accused of mis-management of the economy. Again in July 1975, the Gowon administration was toppled by General Muritala Mohammad through a coup d'état. The coup was amongst other things carried out to stop corruption in the Nigeria Public Service.

During General Muritala Mohammad's regime, he resumed office by declaring his asset and requested all government officials to do same. He instituted series of probes of past leaders. Out of the twelve (12) states military governors in the Gowon's regime, the Federal Asset Investigative panel found 10 guilty and these ones were shamefully dismissed from the military service. All properties believed to have been gotten from excessive earnings were seized. Six (6) months after taking over power General Muritala Mohammad was assassinated and his Chief of Staff in person of General Olusegun Obasanjo took over power but he unfortunately did not follow in the footsteps of his boss in the prosecution of wrongdoers thereby making corruption once again become the order of the day. In October 1979, General Obasanjo transferred power to civilians.

The second republic headed by Shehu Shagari witnessed a resurrection of corruption. The administration was marked by spectacular government corruption as the president did nothing to prevent/end the looting of public funds by elected officials. This corruption amongst government officials was heightened due to the availability of fund in Nigeria. In short it was in record that between 1979 and 1983 of Shagari's regime, about 16 billion dollars in oil revenue was lost. Most federal buildings go up in flame just before audit is being carried out in order to make it difficult to discover evidence of embezzlement of funds. (Dash, 1983).

In 1983, a coup was organized and led by General Mohammadu Buhari. The aim of the coup was to halt corruption and restore discipline, integrity and dignity to public life. State governors and commissioners were brought before tribunals of inquiry. The Buhari regime that was characterized by low respect for human right in a bid to embed discipline and sanity in public life was toppled by the General Ibrahim Badamosi Babangida in a bloodless coup in 1985. For the next eight (8) years in which Ibrahim Badamosi Babangida was in power, there was no serious attempt to put a stop to corruption, in short, corruption reached an alarming rate such that even leaders found guilty

during previous regimes and were thrown into jail were released alongside their properties that were initially confiscated. During his tenure, about 12 billion dollars mysteriously vanished from Nigeria's account. The menace called corruption kept eating deeper and deeper into the Nigerian economy. As a result of an intense opposition to his rule, Babangida handed over power to an interim government Ernest Shonekan who was later ousted from power by the military.

General Sani Abacha took over power in 1993 and it was in record that within five (5) years that he was in power, around five (5) billion dollars was stolen and certain revelations came to bare after his death of foreign accounts he possessed where he kept of course Nigerian Money that was stolen. In 1999, General Abdussalam Abubakar came into power and just as his predecessors, it was also alleged that about two (2) billion dollars was stolen from Nigerian purse. Yet, this man walks the length and breadth of Nigeria today without being questioned, in short, he is even being celebrated everywhere in Nigeria. He handed over power to the civilians in 1999. Between 1999-2007 when Obasanjo was the president, it was alleged at some point that 16 billion dollars that was set aside for electric power project disappeared while Nigerians still lived in darkness. 300 billion naira meant for road construction projects also disappeared. Obasanjo's rule was once again characterized by wide spread corruption, corruption prospered massively during his tenure. In 2007, Obasanjo was succeeded by Yar'adua who compared to his successor was less corrupt. Unfortunately, he died while still running his term. And due to his constant illness before his final death, he couldn't fight long to wage war against corruption. The present administration that came up from 2010 has so far been the height of corruption in Nigeria since inception. In the 2011 election, 2.6 trillion naira was said to have disappeared from the public.

From the history above it is evident that the issue of corruption has been from inception, irrespective of the regime, corruption at one point or the other still surfaced. This shows that corruption is embedded in Nigerians and the Nigerian economy.

Nigeria Civil Service

Nigeria civil service was created in 1862 with the specific purpose of the survival of capitalism in colonial Nigeria, and the stability of colonial

capitalist state structure. Overall, the objective of the colonial civil service was for tax collection and maintenance of law and order in Nigeria (Ogundiya, 2007). The Nigerian civil service has its origin in organizations established by the British in colonial times. The Nigeria civil service consists of employees of various ministries, parastatals, agencies and public owned companies. Most employees are career civil servants in the Nigerian ministries, progressing based on qualifications and seniority.

A major problem with the Nigeria civil service is the problem of corruption (Okotoni, 2003). Corrupt practices occur in nearly all ministries, parastatals and agencies where virtually all members of the bureaucracy are involved. Corruption in the Nigeria civil service include bribery, extortion and nepotism and it is characterized by the conversion of public interests to private interest and violation of the norms of duty and welfare followed swiftly by secrecy, betrayal, deception and a callous disregard for any consequences to be suffered whether now or in the future by the public. Ogunrotifa (2012) asserted that the public considers corruption to be widespread and persistent in Nigeria civil service.

FORENSIC ACCOUNTING AND CORRUPTION REDUCTION IN THE NIGERIA CIVIL SERVICE

Onodi, Okafor and Onyali (2015) argued the need for forensic investigative skills as a result of the rising occurrence of financial crimes in all sectors of the economy. According to Mukoro, Ogijo&Faboyede (2013), for a forensic accounting professional to be successful, he/she needs to be detail oriented, persistently ambitious and highly organized. According to DiGabriele (2009), Forensic accountants must possess analytical proficiency, legal knowledge, must be able to differentiate between fact and opinion, must possess both oral and written communication skills etc. Forensic accounting also requires a great deal of creativity. This is because; often time forensic accounting requires an explanation of certain financial concepts to audience that have little or no knowledge of basic accounting concepts. According to the Federal Bureau of Investigation (2012) and Oseni (2017), the forensic accountant performs the under listed function

- Conducting thorough forensic financial analysis of business and personal records

and developing financial profiles of individuals or groups identified as participating in suspicious or illegal activity;

- Participating in gathering evidence and preparing search warrants/affidavits associated with financial analysis;
- Accompanying case agents on interviews of subjects and key witnesses in secure and non-confrontational settings;
- Identifying and tracing funding sources and interrelated transactions;
- Compiling findings and conclusions into financial investigative reports; and
- Meeting with prosecuting attorneys to discuss strategies and other litigation support functions and testifying when needed as fact or expert witnesses in judicial proceedings. That is, they can attend trials (where necessary) to hear the testimony as well as to assist in cross-examination (where necessary). The agency concluded that 'today around 15 percent of agents employed by the bureau are forensic accountants

Abayomi (2011) opined that in proffering solutions to the corruption cancer, Nigerians should emphasize transparency, integrity, and accountability in all their private and public transactions. But Nigeria has gone beyond that because corruption has penetrated every sector of the economy and gotten so deep. The concepts of accountability, transparency, integrity are all lost to Nigerians. These concepts can only be found in the book.

Agbaje in Businessday publication of May 9th, 2012, wrote that:

Everyone knows, or ought to know the features and consequences of cancer – it spreads very rapidly through the host, destroying cells, weakening the body and, in due course, killing its victim. A cure from an advanced form of cancer, such as Nigerian corruption has become, is a rarity, and in the few cases in which that happens, it requires decisive surgical and other scientific or medical intervention, and some large dose of divine grace. Where cancer is treated with levity, the patient is a living dead. God forbid that Nigeria is just enjoying its last stages of mobile morbidity! But if we don't engineer a quick and decisive onslaught on corruption, it will destroy Nigeria – sooner than later.

Crumbley&Apostolou (2005) opined that a professional Forensic Accountant has a single minded focus on the detection and deterrence of fraud and corruption. Roche as cited by Crumbley&Apostolou (2005) describes a forensic accountant as one who can look beyond the faced-out, one with a suspicious and skeptical mind that examines the document presented as one with the possibility of not being what they purport to be and one with the zeal to go out to conduct a detailed examination and investigation to determine the truth. Krell (2002) says forensic accounting often involves an exhaustive, detailed effort to force one way into concealed tactics. The magnitude of time, cost and effort it takes a forensic accountant to perform his forensic duties is what makes the difference between a forensic accountant and an external auditor.

Practically, forensic accounting, as mentioned by Skousen and Wright (2008) and Skousen and Wright (2009), is concerned with discovering the ways of accounting fraud, forensic auditing, compliance, diligence and risk assessment; detection of financial misrepresentation and financial statement fraud. Bhasin (2007) notes that the objectives of forensic accounting must include the assessment of damages caused by an auditor's negligence, fact finding to see whether an embezzlement has taken place, in what amount, and whether criminal proceedings are to be initiated; collection of evidence in a criminal proceedings; and computation of asset values in divorce proceedings. Bhasin argues that the primary orientation of forensic accounting must be explanatory analysis (cause and effect) of fraud phenomenon. Thus forensic accounting is the ability to look beyond the numbers and deal with the business realities of situations, then investigating and analyzing financial evidence; developing computerized applications to assist in the analysis and presentation of financial evidence; communicating the findings in the form of reports and ways that help justice to reach facts (Bhasin, 2007). The goal of forensic accounting, as demonstrated by Renzhou (2011), is to provide advices to experts as instruments to determine whether or not the defendant has to bear legal responsibilities. In that, the target of forensic accounting refers to court or lawsuit accounting. 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 that forensic audit procedures significantly lowered fraud risks. According to Enofe, Okpako&Atube (2013), Forensic Accounting has strong relationship with fraud detection for public confidence and eradication of crime and corruption in Nigerian economy.

One way that forensic accounting can curb corruption in the civil service is by ensuring that forensic accountants are called upon to perform their accounting, auditing and investigative function by conducting a thorough forensic financial analysis. It has been affirmed that using forensic accounting techniques will help in exposing and identifying the culprits, because this accounting presents the process of interpreting, summarizing and providing complicated financial issues clearly i.e. using the accounting literature to help draw facts in the litigation (Chi-Chi &Ebimobwei, 2012). If forensic audit is carried out on one or more cases of corruption in the Nigeria civil service, this would go a long way in deterring other upcoming corrupt officers from being involved in corrupt practices

In 2013, the then Governor of Central Bank of Nigeria LamidoSanusi came up with some allegations that the Nigerian National Petroleum Corporation (NNPC) has not remitted 49.8 billion dollars generated from crude oil. This unremitted crude oil fund figure was finally agreed to be 10.8billion dollars. To investigate this, a forensic audit was carried out by one of the "Big Four" audit firm by name PricewatersCoopers (PWC). At the end of the audit, the forensic auditors concluded that contrary to the belief that 10.8billion dollars was unremitted, the actual amount unremitted was 1.48billion dollars. This hereby shows how important the forensic accountants are in solving the problem of corruption in Nigeria.

Forensic accounting literature includes a range of models and methodologies of investigative procedures that search for assurance and attestation in the accounting data to produce legal evidence, hence, there should be a Forensic Auditors report in government financial statement. This implies that there must be a law in place mandating forensic accountants to examine government financial statement before such is published. This to an extent would also help deter corruption.

RECOMMENDATIONS

From the review above, the following recommendations were arrive at:

- The Economic and Financial Crime Commission (EFCC) should be left alone by the Presidency under which they are to perform their task and fulfill its mandate of corruption reduction.
- As asserted in the course of this paper, forensic accountants must be creative and competent, Forensic accountant must constantly be enlightened and trained.
- To improve the Nigeria civil service, the forensic accountants should not just be called in when there is a corrupt act to probe. There must be a law that mandates public entities and even government financial statements to be examined by the forensic auditors before it is published.
- Economic and Financial Crime Commission must work hand-in-hand with Forensic Accountants
- Action must be taken against officers found guilty. The EFCC must ensure that erring Nigeria civil servants are prosecuted when found guilty.

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