

Effect of Forensic Accounting Evidence on Litigation Services in The Nigerian Judicial System

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Abstract

The study examines effect of forensic accounting evidence on litigation service in the Nigerian Judicial system. Primary data were sourced through questionnaires, a descriptive and causal (cause-and-effect) research design adopted while Chi Square (X^2) test of significance was used for testing the hypotheses formulated. The findings revealed that forensic accounting evidence (documentary evidence, demonstrative evidence, physical evidence and oral evidence) has significance influence on litigation services in the Nigerian judicial system. The study recommended that Forensic accounting evidence should be constantly employ by the Nigeria court of law in other to positively enhance litigation services in Nigeria, and Forensic accounting oral evidence should be administer in the court of law and should be given by expert witness that has the training and communication skills such as forensic accountants.

Key Words: Forensic Accounting, Litigation Services and Judicial system.t, internal structure, organizational change, culture of performance.

INTRODUCTION

The issue of fraud, money laundry and other related corrupt practice 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 so as to furnish the management of the organisation with related and substantial evidences 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 increase in white collar crimes (Imam, Kumshe and Jegere 2015). Imam *e'tal* 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.

Enyi (2012) also asserted that it takes an accountant to catch a corrupt or fraudulent accountant, as a man is expected to know the trick of a monkey in order to catch it. Strict ethical conducts must be applied by an auditor in order to carry out forensic accounting successfully. An auditor must be fully independent and must be aware of the tricks of management staff and employees in perpetrating fraud in an organization. Bologna and Ghosh and Benergie (2011) asserted that forensic accounting as a discipline encompasses fraud knowledge, financial expertise and a sound knowledge and understanding of business reality and the working of the legal system. Forensic or investigative accounting is that branch of accounting that deals with recovering proceeds of fraud, money laundering and other related corrupt practices that occur in an organisation. Once fraud is perceived or suspected in an organisational set-up, a professional set of people called the forensic accountants are called upon to help investigate and possibly detect the fraud so as to furnish the management of the organisation with related and substantial evidences 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. Forensic which means evidence or material required to be used in a court of law has been incorporated into accounting and finance as a result of hyper increase in white collar crimes (Kennedy and Anyaduba, 2013).

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 Olofinsolo (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. According to Adeniyi (2016) the primary responsibilities of a forensic accountant are to investigate and analyse financial transactions; reconstruct incomplete accounting records and to conduct embezzlement investigation. On the basis of this, it is viewed that forensic accounting evidence plays a significant role in litigation services based on the expert witness function of a forensic accountant.

One of the major approaches adopted by forensic accounting technique in fraud management in Nigeria is the provision of reliable, valid and substantial forensic accounting evidence in fraud prosecution and for litigation services by the Nigerian judicial system. With the application of forensic accounting services and evidence to legal proceedings, litigation services are expected to have been improved so as to ensure effectiveness of the system. However, litigation services in the Nigerian judicial system are perceived to be ineffective. The documentary, demonstration, physical and oral forensic evidences which are expected to yield fruitful effect 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 organisations 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 centre 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 speciality of both private and public sector in Nigeria as individuals perpetrate frauds and other corrupt practices according to the capacity of their office. However, there has not been adequate emphasis, especially on how forensic accounting evidence influence litigation services. Consequently, the study fills this gap by addressing the issue on how forensic accounting evidence can influence litigation services in the Nigerian judicial system.

The main objective of this study is to examine the effect of forensic accounting evidence on litigation services in the Nigeria court of law. Specific objectives are as follows:

1. To examine the extent to which forensic documentary evidence influence litigation service in the Nigeria court of law.
2. To determine the effect of demonstrative evidence on litigation services in the Nigeria court of law.
3. To investigate whether physical evidence influences the judgment on litigation services in the Nigeria court of law.
4. To assess the extent to which oral evidence influences litigation services in the Nigeria court of law.

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

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 which touch and concern the revenue of the Federal Government of Nigeria and suits which 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 there after lie from the Court of Appeal to the Supreme Court of Nigeria. This is the apex court. The work and integrity of this court has remained the most enduring symbol of Nigerian's commitment to the rule of law (Owolabi, Dada and Olaoye, 2013).

Concept of Evidence

According to Lee (2000) evidence is anything (tangible objects, documents, and testimony) that relates to the truth or falsity of an assertion made in an investigation or legal proceeding. 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 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?

Types of Forensic Accounting Evidence

William (1990), Lee (2000) and Kim (1998), Forensic accounting evidence can be grouped into four types. They include documentary evidence, demonstrative evidence, physical evidence and oral evidence described below:

a) Documentary Evidence: As most financial crimes investigation is reactive or historic in nature, documents generated prior to or during the commission of that offence are essential and normally make the majority of evidence. Bank records, accounting records, legal documents or instruments are normally the basis for the case.

b) Demonstrative Evidence: Demonstrative evidence, on the other hand, is evidence that in-and-of itself has no probative value, but rather serves to illustrate and enhance oral testimony

c) Physical evidence: The term physical evidence involves any physical entity that can furnish some degree of proof or disproof. Physical evidence may be used to establish an element of a crime such as the presence of an accelerant at the point of origin of a fire in a suspected arson.

d) Oral Evidence: Testimonial evidence is evidence spoken directly from a witness's mouth or read into evidence from a deposition. Testimonial evidence may be provided by live or recorded witness statements. This evidence is usually offered to prove or disprove a material fact. In other words, it is usually offered substantively rather than demonstratively.

Theoretical Framework

The theory for this work is fraud scale theory. The purpose of adopting the aforementioned theory for this study is that it captured the essence of the work.

Fraud Scale Theory

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 behaviour. 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 integrity and determining the likelihood that an individual will commit fraud. This study is adopted fraud scale theory because its deal with personnel integrity and a forensic accountant ought to demonstrate integrity in all their dealings.

Review of Empirical Studies

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; 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 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.

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 toward utilizing professional judgments, accounting skills, auditing and law procedures to fight the dreaded disease of corporate liquidation and the paper concluded 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.*

Adeniyi (2016) conducted a study on *the effect of forensic auditing on financial fraud in Nigerian Deposit money Banks (DMBs)*. *The study adopted cross sectional survey design. The population of the study comprised the staff of banks and audit firms in Abeokuta, Ogun State. The study used 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 significant effect on financial fraud control in Nigerian DMBs with 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 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.*

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 hypothesis is the chi-square test. Among the findings was that the use of forensic accounting does significantly reduces the occurrence of fraud cases in the public sector, and that there is significance 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.

Methodology

Statement of Hypotheses

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

H₀₁: Forensic accounting documentary evidence has no significance influence on litigation services in the Nigeria court of law.

H₀₂: Forensic accounting demonstrative evidence has no significance effect on litigation services in the Nigeria court of law.

H₀₃: Forensic accounting physical evidence has no significance on litigation services in the Nigeria court of law.

H₀₄: Forensic accounting oral evidence has no significance influence on litigation service in the Nigeria court of law.

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 Jos, Plateau State. The primary data was collected using a self-administered questionnaire. Descriptive statistics of frequency and percentage was use 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.

Data Presentation and Analysis

Table 4.1: The extent to which forensic accounting demonstrative evidence influences litigation service 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 visual image in fraud prosecution?	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 demonstrative evidence in fraud is moderate, 77(30%) said the level of demonstrative evidence is low, 7(2.7%) have no idea about level of demonstrative evidence in fraud prosecution.

Table 4.2: The extent to which forensic documentary evidence influence litigation service in the Nigeria court of law.

		High	Medium	Low	No response
1	What is the level of bank record in fraud prosecution in the Nigerian court of law?	184(72%)	41(16%)	30(12%)	0
2	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%)
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%)
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%)
5	What is the level of documentary evidence in fraud prosecution in the Nigerian court of law?	153(60%)	72(28%)	30(12%)	0

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: The extent to which forensic accounting physical evidence influence litigation service in the Nigeria court of law.

		High	Medium	Low	No response
1	How do knife as an 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 an 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 computer as an evidence influence fraud prosecution in Nigeria court of law, 102(40%) are of the moderate opinion that computer as an evidence influence fraud prosecution in Nigeria court of law and 51(20%) are of the low opinion that computer as an evidence influence 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. The extent to which forensic accounting oral evidence influence litigation service in the Nigeria court of law.

		High	Medium	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(14%) 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.

Test of Hypothesis

H₀₁: Forensic accounting documentary evidence has no significance influence on litigation services in the Nigeria court of law.

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 =0.05, we therefore reject the null hypothesis and conclude that forensic accounting documentary evidence has significance influence on litigation services in the Nigeria court of law.

H₀₂: Forensic accounting demonstrative evidence has no significance effect on litigation services 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 has no significance effect on litigation services 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 , 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 demonstration evidence has significance effect on litigation services in the Nigeria court of law.

H₀₃: Forensic accounting physical evidence has no significance on litigation services 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 $\alpha=0.05$, we therefore reject the null hypothesis and conclude that forensic accounting physical evidence has significance effect on litigation services in the Nigeria court of law.

H₀₄: Forensic accounting oral evidence has no significance influence on litigation service 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 $\alpha=0.05$ we reject the null hypothesis and therefore conclude that forensic accounting oral evidence has significance influence on litigation service in the Nigeria court of law.

Discussion of Results

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

From test of hypothesis two revealed that that forensic accounting demonstration evidence has significance effect on litigation services 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 test of hypothesis three revealed that forensic accounting physical evidence has significance effect on litigation services in the Nigeria court of law. This agrees with the findings of **Owolabi, Ajao and Olaoye (2013), that it is evident that forensic accounting technique can go a long way in the investigation and detection of corrupt practices.**

Findings from test of hypothesis four revealed that forensic accounting oral evidence has significance influence on litigation service in the Nigeria court of law.

Conclusion

This study is on the effect of forensic accounting evidence on litigation service on Nigeria judicial system. The study examined the effect of forensic Accounting evidence on litigation services in the Nigeria judicial system. Specifically the study examined the extent to which forensic accounting documentary evidence, demonstrative evidence, physical evidence and oral evidence influences litigation services in the Nigeria court of law. The study concludes that forensic accounting evidence has effect on litigation services in the Nigeria court of law

Recommendations

Base 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 litigation services in Nigeria.
2. Forensic accounting demonstrative evidence

should be employ in other to improve the effectiveness of litigation services in the Nigeria judicial system.

3. Forensic accounting physical evidence should be appropriately and properly recognised in the Nigerian judicial system so as to ensure the credibility and reliability of litigation services.
4. Forensic accounting oral evidence should be administer in the court of law and should be given by expert witness that has communication skills and presenting information as exactly received.

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