

RESEARCH ARTICLE

FORENSIC ACCOUNTING SKILLS REQUIRED BY ACCOUNTING EDUCATION GRADUATES FOR EFFECTIVE ACQUISITION OF FRAUD DETECTION SKILLS

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ABSTRACT

The study was carried out to identify forensic accounting skills required by accounting education graduates for effective acquisition of fraud detection skills in universities in Cross River State, Nigeria. It also investigated the extent to which forensic accounting education can enhance the acquisition of fraud detection skills among accounting students. The study adopted a descriptive survey design. The population of the study consisted of all accounting educators in public universities in Cross River State and all senior accountants in the 39 government ministries in Calabar. This brought the total population of accounting educators to 30 and that of accountants to 108. Census method was adopted as the sampling technique for the accounting educators while purposive sampling technique was adopted for the accountants. Data were collected using a researcher-made questionnaire which was validated by a research expert in accounting and a business educator. Copies of the questionnaire were administered to the respondents. The completed copies returned were 22 copies for the accounting educators and 96 for the accountants. It was this number that was used in generating data used for the answering of the research questions. Data collected from the respondents were analyzed using descriptive statistics of mean and standard deviation; also, the hypotheses formulated were tested using independent-t-test statistic at 0.05 level of significance. The results revealed that areas of forensic accounting be included in the curriculum of accounting education because it can enhance the acquisition of fraud detection skill. It was recommended that forensic accounting education be introduced into the accounting education curriculum.

KEYWORDS

Forensic accounting, fraud detection, accounting curriculum, forensic accounting skills.

1. INTRODUCTION

Fraud, corruption and financial impropriety have become a norm in Nigeria today. Fraud and other financial related crimes are being perpetrated in all spheres of the Nigerian society; ranging from government coffers, private companies, multinationals, non-governmental organizations, individuals and even the security outfits (Ogbi, 2013). The fact of the economic misconduct has recently become widespread, and that the risk of committing commercial fraud has increased (Okolo, 2007). His view corroborated that the predisposition for fraud and fraud-related crimes exists everywhere, from the political office holder to the banker, from the legal officers to the law enforcement professionals, from public servants to school teachers, from market dealers to street hawkers (Mukoro et al., 2013). Employees, directors, suppliers and other members of the Nigerian society commit a lot of fraud every day (Azih and Okoli, 2015). These acts of perpetrating fraudulent activities are being reported in the media on a regular basis, often time, little or no action is carried out to curb the menace. Even those who engage in the rigorous fight against corruption, do so with political motive.

It is against this backdrop that the Nigerian society needs to develop a concrete system of application that can detect and prevent fraudulent incidences and bring the menace of corruption to, not just a bearable minimum, but to an absolute stand-still. This may be achieved through fully adopting forensic accounting services in the effective detection and

efficient prevention of fraud in Nigeria. Forensic accounting is a direct response to the public expectation from corporate world, academics and practitioners of the accounting profession to proffer a lasting solution to the fall out of corporate scandals (Johnson Rokosu, 2015).

According to others, forensic accounting is the science of obtaining and presenting financial information in a way that a court of competent jurisprudence will accept as evidence against culprits of financial and economic crimes (Manning, 2002). Although, forensic accounting services are being employed minimally in the Nigerian socio-economic and political sphere, more needs to be done. This under-utilization of forensic accounting services results from lack of forensic accounting experts (forensic accountants) in Nigeria. This problem of lack of experts may be directly traceable to the lack of forensic accounting education.

Forensic accounting education is rapidly gaining grounds and is being well established in developed countries like the US and UK; Effiong (2012) opined that though forensic accounting education is not part of the accounting curriculum in developing countries, the implementation of investigative accounting courses to form part of the accounting curriculum in a good number of universities in countries that are developed reflects the demand for a set of skills, attitudes and competencies and that are commensurate with and sophisticated enough to deal with the complexities that businesses face in dealing with fraud threats (Ramadhan, 2015; Effiong, 2012). The extent to which forensic accounting education exist in the accounting curriculum especially in

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universities in Cross River State is yet to be established. Education remains the only locomotive wheel that can transfer knowledge, skills, competences and abilities from one generation to another; from one competent individual to another. The university remains the best training ground for the acquisition of skills and knowledge. Fraud detection skills may be acquired by accounting education students in universities in Cross River State if forensic accounting education can gain prevalence in the accounting curriculum.

Many scholars have written a lot about forensic accounting in recent times. This is as a result of massive growth and expansion in fraud related activities around the globe and in particular reference to Nigeria. Forensic accounting can be defined as the scientific and legal system of mechanism put in place to investigate financial misnomer in order to bring perpetrators to book. Forensic accounting has to do with science and law; it is the blending of accounting skills and legal skills in order to uncover fraud. As a result, believe that forensic accounting is a means of researching financial transactions and company circumstances in order to discover the truth and provide an professional opinion on likely deceitful activity (Nunn et al., 2006). Forensic accounting is defined that the application of specialist accounting knowledge and expanded skills to handle complicated financial difficulties in any court of law or public sphere (Ahmad et al., 2013). Similarly, forensic accounting, is the use of a variety of accounting, auditing, and investigation abilities to measure and confirm economic losses and solve economic disagreements (Bolegha, 2011).

Again, according to a studies, the merger of accounting, auditing, and detective skills resulted in the specialization of forensic accounting, which is focused on identifying or avoiding financial and economic offenses (Owojori and Asaolu, 2009). Forensic accounting is a body of knowledge that combines accounting, auditing, investigation, law, psychology, computer science, and criminology to provide evidence in a court proceeding. Education has widely been acclaimed as the bedrock of National Development (Adebisi et al., 2016). It remains the only locomotive wheel that can transfer knowledge, skills and competences from one generation to another; from one competent individual to another. Education is the only means whereby a society transmits its culture and curriculum from one generation to another. Forensic Accounting Education is a part of that whole educational process. Forensic accounting education is that kind of training given to an accountant to focus beyond the numeric and deal with all business realities being experienced on ground. He maintained that this form of education is not prevalent in our educational system.

Forensic Accounting Education is the acquisition of specialize skills and competences in the unveiling of fraud and other financial misappropriation. It is the transfer of scientific and legal principles and practice of fraud detection and prevention skills from a more experienced individual to a less experience individual. Simply put, Forensic Accounting Education is 'teaching' about forensic accounting. Summarily, forensic accounting education deals with the transfer of fraud detection knowledge, financial knowhow and comprehensive knowledge and understanding of business realities and the working of the legal system.

According to previous study, fraud is a method or device used by a person or group of people with the goal of swindling a person or organization and obtaining fraudulent gains (Wang et al., 2006). Fraud and other related financial crimes are being perpetrated in all sphere of the Nigeria society, ranging from government coffers, private companies multinationals, non-governmental organizations, individuals and even security outfit; it is common knowledge and an undeniable fact. David (2005) maintained that, in Nigeria, fraud is not just a possibility of something that will happen but a probability (David, 2005). He further argued that, for fraud to be controlled, and prevented, it must first be detected; and the best way of preventing it is for group decision making and not individual decision making. Again, recent research define fraud as the deliberate falsification of the fairness and truth of a thing in order to cheat a company or a person (Enofe et al., 2013). The act of an individual or individuals to deceive another individual in order to obtain ownership of his or her financial or non-financial belongings for their own benefit is known as fraud (Adebisi et al., 2016). Also, fraud is a broad term that encompasses all the various methods that human creativity might invent to gain an unfair advantage over another through false representation, according to (Okafor, 2004).

Fraudulent activities have been the bain of the nation's economy. Researchers believe that, fraudulent activities are the cause of the nation's economy being in shambles. According to EFCC (2008), fraud costs businesses in Nigeria more than four hundred Billion US dollars annually. EFCC further maintained in the report that, an organization loses an average of 6% of its total revenue to fraudulent activities committed by the employees of that organization. Similarly, the Association of Certified

Fraud Examiners (ACFE) (2012) estimated that fake financial statements, asset theft, and corruption cost the world \$3.5 trillion in 2011 alone. It is against this backdrop that it becomes imperative for accountants to acquire proficiency and skills in fraud detection and prevent in a scientific and legal manner.

Our accounting graduates should be trained in areas such as investigation and detection using series of specialized forensic accounting and auditing techniques. Forensic accountants should possess specific knowledge of the laws of evidence and the law, as well as analytical and investigative skills, as well as outstanding interpersonal communication skills (Harris and Brown, 2000). According to a study, an accountant requires unique fraud detection skill and training beyond an academic degree in accounting (Chih et al., 2015). They put forth the followings as knowledge, skills, and activities that an accountant should possess;

- a. Accounting competences and general auditing skills
- b. Fraud detection, prevention, deterrence, examination and redress.
- c. Prevention of losses.

Fraud and other financial activities are massively perpetrated in our society. To uncover these pernicious acts, the accountant must be adequately skilled in fraud detection and prevention. This skill can only be acquired through forensic accounting education.

Forensic accounting education is as important as the credibility of the accounting profession itself. Others carried out a study to reveal the relevance of forensic accounting education in the kingdom of Bahrim, respondents to the instrument were asked to indicate these perceptions regarding the relevance of forensic accounting education (Ramadham, 2015). The following were listed as the perceived relevance of forensic accounting education.

1. To help toughen the integrity of fiscal reporting.
2. To encourage accountable business governance.
3. To make graduates more sought-after in the employment space.
4. To satisfy societal demand for the practice of forensic accounting.
5. To prepare graduates to engage in lawsuit support consultation.
6. To prepare students to be involved in expert and professional witnessing.

Forensic accounting has been seen from previous research to be rapidly growing in the accounting discipline. Many universities in the developed world now offer forensic accounting education as a credit subject, whereas previously it was only available to continuing accountants (Razae, 2002). A researchers assessed the level of course material, learning objectives, and coursework and coverage at universities that provide forensic accounting courses (Ramazani and Rafiei, 2010). They discovered that accounting educators think that institutions should offer forensic accounting education to accounting students considering how important it is to the acquisition of fraud detection and prevention skills.

1.1 Statement of the problem

Fraudulent incidences have been the bain of Nigeria overtime and have steered us in the face for too long. Corruption is generally viewed as endemic and the rising pace of it in Nigeria is seriously alarming. Researchers are of the view that, corruption, fraud and other financial misconduct have permeated all spheres of the socio-economic and political landscape of Nigeria. This wide spread corruption has brought the nation and its citizenry into untold hardship and economic ruins. Corruption and economic development are opposed to each other, where one thrives, the other cannot succeed. The economic misfortune of Nigeria can be traced to fraud, corruption and massive prowling of the Nigerian treasury. This problem seems to be gargantuan, but a closer look will reveal a more colossal problem than this: The lack of knowledge, skills and competence to detect and prevent fraud by accountants. This unskillfulness on the part of accountants may not be unconnected with the lack of proper university training in forensic accounting (Forensic Accounting Education).

Universities in Cross River State turn out graduates yearly with Bachelors of Science degree in Accountancy and Bachelors of Science Degree in Business Education (Accounting Option). The question is, do these graduates possess the necessary skills to detect and prevent fraud as accountants? This question is in line with the observation of (Johnson-

Rokosu, 2015), who noted that, Nigerian tertiary schools develop competent accountants and auditors with skills learned in traditional auditing courses that are not suited for future auditors with the abilities and characteristics required in today's electronic work environment. Forensic accounting education is at its toddling stage in Nigeria; and may be completely unborn in universities in Cross River State. This important aspect of education that is capable of proffering solution to the cancerous corruption in Nigeria, and saving the economy from the present quagmire is like a tale of many stories to many graduates of accountancy and accounting education in universities in Cross River State. The problem of Nigeria is corruption, corruption occurs due to the lack of application of forensic accounting services leading to the detection and prevention of fraud; forensic accounting services are not employed because forensic accountants are in short supply, forensic accountant are in short supply because forensic accounting education may not be part of the accounting curriculum content. Therefore, the real problem of Nigeria is in her inability to give accountants forensic accounting education that will enable them acquire fraud detection skills necessary to nib corruption in the bud.

1.2 Purpose of the Study

The key purpose of this study was to examine the forensic accounting skills required by accounting graduates for the effective acquisition of fraud detection skills in universities in Cross River State. But in specific terms, the study seeks to:

- (1) Identify the forensic accounting areas to be included in the curriculum of accounting education.
- (2) Examine the extent to which forensic accounting education can enhance the acquisition of fraud detection skills.

1.3 Research Questions

The following research questions were raised, in order to achieve the specific purposes of the study:

- (1) What are the forensic accounting areas to be included in the curriculum of accounting education?
- (2) How would forensic accounting education enhance the acquisition

of fraud detection skills?

1.4 Research Hypotheses

- (1) There is no significant difference in the mean ratings of accounting educators and accountants on the forensic accounting areas to be included in the curriculum of accounting education
- (2) There is no significant difference in the mean ratings of accounting educators and accountants on the extent to which forensic accounting education can enhance acquisition of fraud detection skills.

2. METHODOLOGY

Descriptive survey research design was the method adopted for this study. The study was carried out in Cross River State of Nigeria. The population of the study consisted of all accounting educators in public universities in Cross River State and all senior accountants in the 39 government ministries in Calabar. This brought the total population of accounting educators to 30 and that of accountants to 108. Census method was adopted as the sampling technique for the accounting educators while purposive sampling technique was adopted for the accountants. The instrument for data collection was a structured and validated questionnaire developed by the researcher and validated by a research expert in accounting and a business educator. Copies of the questionnaire were administered to the respondents. The completed copies returned were 22 copies for the accounting educators and 96 for the accountants. It was this number that was analyzed to generate data used for answering the research questions. Data collected from the respondents were analyzed using mean and standard deviation, while the hypotheses were tested using independent-t-test statistic at 0.05 level of significance and 116 degree of freedom.

3. RESULTS

3.1 Research Question 1

What are the forensic accounting areas to be included in the curriculum of accounting education?

Table 1: Mean and Standard Deviation on the Forensic Accounting Areas to be Included in the Curriculum of Accounting Education.

S/N	What are the forensic accounting areas to be included in the curriculum of accounting education?	\bar{X}	SD	Remark
1	Introduction to the nature of fraud	3.56	0.62	Agree
2	Why people commit fraud	3.64	0.52	Agree
3	Fraud prevention and recognizing fraud symptoms	3.31	0.75	Agree
4	Investigating theft acts	3.60	0.60	Agree
5	Revenue fraud	3.57	0.50	Agree
6	Planning audits to detect fraud	3.64	0.56	Agree
7	Inventory fraud	3.61	0.58	Agree
8	Inadequate disclosure of assets	3.36	0.77	Agree
9	Inadequate disclosure of liabilities	3.43	0.70	Agree
10	Consumer fraud	3.71	0.53	Agree
11	Tax fraud	3.78	0.45	Agree
12	Money laundering	4.00	0.29	Agree

Key: \bar{X} = Mean, SD= Standard Deviation,

Table 1 presents mean ratings of respondents on the extent to which forensic accounting education exist in the accounting curriculum. The table shows that the 12 items recorded mean ratings between 3.31 and 4.00 which were above the benchmark of 2.50. The result shows that all the forensic accounting areas should be included to the curriculum of accounting education.

3.2 Research Question 2

How would forensic accounting education enhance the acquisition of fraud detection skills?

Table 2 presents mean ratings of respondent on how forensic accounting education can enhance the acquisition of fraud detection skills. The table shows that the ten (10) items recorded mean ratings between 3.33 and 3.75 which were above the benchmark of 2.50. The result shows that forensic accounting education can enhance the acquisition of fraud detection skills.

3.3 Hypothesis One

There is no significant difference in the mean ratings of accounting educators and accountants on the forensic accounting areas to be included in the curriculum of accounting education. To test the hypothesis, independent-t-test statistic was used and the data presented in table 3.

The calculated t-value from table 3 above of 0.79 was found to be less than the critical t-value of 1.968 at 0.05 level of significance with a 116 degree of freedom. With this result, the null hypothesis was restrained. The implication of this is that accounting educators and accountants agreed on the forensic accounting areas to be included in the curriculum of accounting education and they did not vary significantly in their opinion.

3.4 Hypothesis Two

There is no significant difference in the mean ratings of accounting educators and accountants on the extent to which forensic accounting

education can enhance acquisition of fraud detection skills.

The calculated t-value from table 4 above of 0.07 was found to be less than the critical t-value of 1.968 at 0.05 level of significant with 116 degree of

freedom. With this result, the null hypothesis was retained. The implication of this is that accounting educators and accountants agreed that forensic accounting education can enhance the acquisition of fraud detection skills and they do not vary significantly in their opinion.

Table 2: Mean and Standard Deviation of Respondents on How Forensic Accounting Education Can Enhance the Acquisition of Fraud Detection Skills.

S/N	How would forensic accounting education enhance the acquisition of fraud detection skills?	\bar{X}	SD	Remark
1	It makes fraud examination easy.	3.63	0.58	CE
2	Prevention and control of fraud.	3.75	0.47	CE
3	It equips students with knowledge of the legal system.	3.39	0.72	CE
4	It enhances expert witness techniques.	3.54	0.59	CE
5	It encourages corporate governance.	3.63	0.43	CE
6	It engineers effective accounting report writing.	3.62	0.59	CE
7	It helps in business valuation.	3.69	0.50	CE
8	It enhances prudent cash management.	3.33	0.69	CE
9	It promotes analytical review procedure.	3.73	0.50	CE
10	It helps in bribery and corruption investigation.	3.47	0.69	CE

Key: \bar{X} = Mean, SD= Standard Deviation, CE= Can Enhance

Table 3: Independent T-Test Analysis to Compare the Mean Ratings of Accounting Educators and Accountants on The Areas of Forensic Accounting to be Included in the Curriculum of Accounting Education. N=118

Variable	N	\bar{X}	SD	df	t-cal	Remark
(Areas of forensic accounting education)						
Accounting Educators	22	41.77	6.80	116	0.79	NS
Accountants	96	43.03	6.73			
Total	118					

3.4 Hypothesis Two

There is no significant difference in the mean ratings of accounting educators and accountants on the extent to which forensic accounting education can enhance acquisition of fraud detection skills.

The calculated t-value from table 4 above of 0.07 was found to be less than the critical t-value of 1.968 at 0.05 level of significant with 116 degree of freedom. With this result, the null hypothesis was retained. The implication of this is that accounting educators and accountants agreed that forensic accounting education can enhance the acquisition of fraud detection skills and they do not vary significantly in their opinion.

3.5 Discussion of Findings

The findings of research question one reveals that areas in forensic accounting should be included in the curriculum of accounting education in universities in Cross River State. The findings are in line with the view opined that though forensic accounting education is not part of the accounting curriculum in developing countries, the implementation of investigative accounting courses as part of the accounting curriculum in a good number of universities in countries that are developed reflects the demand for a set of skills, attitudes and competencies and that are commensurate with and sophisticated enough to deal with the complexities that businesses face in dealing with fraud threats (Effiong, 2012). Johnson-Rokosu (2015) also observed that, Nigerian tertiary schools develop competent accountants and auditors with skills learned

in traditional auditing courses that are not suited for future auditors with the abilities and characteristics required in today's electronic work environment. This is because they have not been exposed to the skills and techniques of forensic accounting, therefore, they should be exposed to the relevant skills. The findings are also in consonance with the stand of (Bhasin, 2007), when he maintained that forensic accounting education is that kind of training given to an accounting to focus beyond the numerics and deal with the business realities of situations on ground. He maintained that this form of education is not prevalent in our educational system.

The findings of research question two reveals that forensic accounting education can enhance the acquisition of fraud detection skills among accounting education students in universities in of Cross River State. This agreed that the level of course material, learning objectives, and coursework and coverage at universities that provide forensic accounting courses (Ramazani and Rafiei, 2010). They discovered that accounting educators think that institutions should offer forensic accounting education to accounting students considering how important it is to the acquisition of fraud detection and prevention skills. According to previous searches, the merger of accounting, auditing, and detective skills resulted in the specialization of forensic accounting, which is focused on identifying or avoiding financial and economic offenses (Owojori and Asaolu, 2009). Johnson-Rokosu (2015) submitted that forensic accounting is a direct response to the public expectation from corporate world, academics and practitioners of the accounting profession to proffer a lasting solution to the fall out of corporate scandals.

Table 4: Independent T-Test Analysis to Compare the Mean Ratings of Accounting Educators and Accountants on The Extent to Which Forensic Accounting Education Can Enhance Fraud Detection Skills. N=118

Variable	N	\bar{X}	SD	df	t-cal	Remark
How forensic accounting education can enhance fraud detection skills						
Accounting Educators	22	35.72	5.23	116	0.07	NS
Accountants	96	35.81	6.00			
Total	118					

4. CONCLUSION

Based on the findings of this study, it was concluded that areas in forensic

accounting should be included in the curriculum of accounting education in universities in Cross River State and that forensic accounting education can enhance the acquisition of fraud detection skills. The imperativeness

of forensic accounting education cannot be overemphasized if fraud and other related financial crimes are to be detected and prevented. Corruption is being perpetrated every day because of the lack of those with the necessary skills to stem the tide. Forensic accounting education should be at the centre of emerging content to be included in the curriculum of accounting in universities in Cross River State.

RECOMMENDATION

Based on the results of this study, it was recommended that forensic accounting education should be integrated into the accounting curriculum of the students in university in Cross River State. This will enable them acquire fraud detection and prevention skills.

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