



International Journal of Research in Finance and Management

P-ISSN: 2617-5754
E-ISSN: 2617-5762
IJRFM 2025; 8(1): 01-09
www.allfinancejournal.com
Received: 03-10-2024
Accepted: 09-11-2024

Shehu Bashir
Department of Accounting,
Usmanu Danfodiyo
Univeristy, Sokoto, Nigeria

AS Mikailu
Department of Accounting,
Usmanu Danfodiyo
Univeristy, Sokoto, Nigeria

Yusuf Yahaya
Department of Accounting,
Usmanu Danfodiyo
Univeristy, Sokoto, Nigeria

MS Umar
Department of Business,
Administration Usmanu
Danfodiyo Univeristy, Sokoto,
Nigeria

Correspondence
AS Mikailu
Department of Accounting,
Usmanu Danfodiyo
Univeristy, Sokoto, Nigeria

Impact of forensic accounting mechanisms on access to justice in Nigeria: An evaluation of the role of EFCC and ICPC

Shehu Bashir, AS Mikailu, Yusuf Yahaya and MS Umar

DOI: <https://dx.doi.org/10.33545/26175754.2025.v8.i1.a.421>

Abstract

The Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and Other Related Offences Commission (ICPC) are essential institutions in Nigeria's judicial system, responsible for ensuring access to justice. Acknowledging their significance, this study investigates the influence of forensic accounting on access to justice in Nigeria. The research utilizes survey data from a sample of 399 participants, with the dependent variable being access to justice and the independent variables consisting of financial fraud investigation, expert witness services, litigation support, and dispute resolution. In the analysis, this study used multiple regression and results show that financial fraud investigation, expert witness services, dispute resolution, and litigation support services all have a significant positive impact on access to justice in Nigeria. Based on the results, it is recommended to allocate appropriate resources for conducting financial fraud investigations, strengthen the quality of expert witness services, promote the utilization of alternative dispute resolution, and provide adequate support services for litigation. These measures are crucial for improving access to justice in Nigeria. By ensuring sufficient funding for thorough investigations into financial fraud, enhancing the qualifications and expertise of expert witnesses, encouraging the use of alternative methods for resolving disputes, and offering comprehensive support services for litigation, the accessibility and fairness of the legal system can be significantly enhanced.

Keyword: Economic and financial crimes commission (EFCC), forensic accounting, access to justice

Introduction

Forensic accounting is a specialized field that combines accounting, auditing, and investigative skills to prevent, detect, and investigate financial fraud and mismanagement (Ocansey, 2017) ^[28]. It involves the application of accounting principles and techniques to legal matters, often in the context of litigation, dispute resolution, or investigation of financial crimes. Forensic accountants play a crucial role in uncovering financial irregularities, presenting evidence in legal proceedings, and assisting in the resolution of financial disputes (Felix, 2022) ^[36].

In accordance with the American Institute of Certified Public Accountants (AICPA) in 2023, forensic accounting mechanisms pertain to the methods and approaches employed for examining financial information and transactions with the intention of revealing instances of fraud, embezzlement, or other forms of financial misconduct. These mechanisms commonly entail the analysis of financial records, the conduct of interviews, and the collection of evidence to substantiate legal proceedings. Forensic accounting mechanisms encompass various activities such as investigating financial fraud, providing expert witness services, offering litigation support, and facilitating dispute resolution (Aksoy & Uzay, 2021) ^[37].

Nigeria has faced significant challenges in combating corruption and financial crimes, which have hindered access to justice for individuals and businesses. The misappropriation of public funds, embezzlement, and fraudulent financial practices have eroded public trust in the justice system and posed barriers to socio-economic development (Umanhonlen *et al.*, 2020) ^[38]. In this context, the adoption of forensic accounting mechanisms has the potential to enhance access to justice by providing reliable and admissible financial evidence, facilitating the identification and recovery of stolen assets, and promoting transparency and accountability in financial transactions (Bologna, 2016; Ocansey, 2017) ^[28].

Additionally, the public has expressed dissatisfaction and a loss of trust in the effectiveness of forensic accounting in combating economic and financial crimes and corruption. Initially, organizations like the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC) were seen as saviors in the fight against such crimes in the country. However, the number of successful prosecutions and convictions by these organizations since their establishment in 2000 and 2004 respectively has been limited, leading to a lack of confidence from both citizens and the international community. This has resulted in skepticism towards the EFCC, ICPC, the court system, and even the government, which claims to prioritize the fight against economic and financial crimes (Adegbe & Fakile, 2012; Omoroghomwan, 2018; Abdulrauf, 2020 & Abu, 2022) ^[5, 32, 1].

Moreover, the Nigerian justice system has faced challenges in effectively addressing cases of economic and financial crimes. Many cases have experienced unnecessary delays and hindered the administration of justice due to minor technicalities. The number of individuals prosecuted for such crimes has not matched the number of convictions, primarily due to insufficient evidence, prolonged legal proceedings, and technical obstacles. In some instances, offenders have been released, and investigators and prosecutors have faced consequences such as termination or warnings due to their lack of necessary skills, competence, experience, expertise, knowledge, and abilities required to successfully prosecute accused individuals in court (Mike, Okpe & Abu, 2022) ^[25].

The establishment of the EFCC and the ICPC, along with the utilization of forensic accounting, has been viewed as ineffective in reducing economic and financial crimes and corruption in Nigeria. Despite investigations and prosecutions being conducted, convictions have not been successfully executed (Dada, Owolabi & Okwu, 2013; Akani & Ogbeide, 2017; Dada, 2014; Eze & Okoye, 2019; Arumona, Lambe, & Bana, 2021) ^[16, 8, 10, 18]. Consequently, the use of forensic accounting by these anti-graft agencies, namely the EFCC and ICPC, has been associated with inefficiency and ineffectiveness in administering justice in the fight against economic and financial crimes and corruption in Nigeria. This has resulted in the continuation of these crimes, as there is a lack of access to justice, unequal treatment under the law, loss of public confidence, failure to contribute to the reduction of economic and financial crime cases, and delays in the judicial process (Dada, Owolabi & Okwu, 2013; Akani & Ogbeide, 2017; Dada, 2014; Eze & Okoye, 2019; Arumona, Lambe, & Bana, 2021) ^[16, 8, 10, 18].

Access to justice in Nigeria is hindered by various challenges, including corruption, inadequate legal infrastructure, and a lack of effective mechanisms for resolving disputes. These challenges contribute to a climate of impunity, erode public trust in the justice system, and impede socio-economic development. Nevertheless, the role of forensic accounting mechanisms in enhancing access to justice has gained importance. Though, there is a lack of comprehensive research examining the impact of forensic accounting mechanisms on access to justice in Nigeria, which hinders the development of effective strategies and policies in this area.

However, studies in other jurisdictions have shown that the use of forensic accounting mechanisms has had positive effects on access to justice. For instance, research conducted by Albrecht *et al.* (2018) ^[39] in the United States highlighted the value of forensic accounting in uncovering financial fraud and supporting legal proceedings. Similarly, a study by Chan and Zhang (2017) ^[40] in China demonstrated the effectiveness of forensic accounting in improving access to justice by providing reliable evidence and reducing litigation costs. The existing studies in Nigeria on forensic accounting primarily emphasize its significance in detecting and investigating fraud (Adekoya *et al.*, 2020) ^[6]. However, there is a dearth of studies that explore its influence on improving access to justice. Although some studies have examined the application of forensic accounting in investigating financial crimes in the public sector. However, research conducted in other jurisdictions has demonstrated the positive outcomes of forensic accounting in enhancing access to justice.

In the Nigerian context, however, research on the impact of forensic accounting mechanisms on access to justice is limited. This study aims to bridge this gap in knowledge by examining the extent to which forensic accounting mechanisms, such as financial fraud investigation, expert witness, litigation support services and dispute resolution, contribute to improving access to justice in Nigeria. To achieve the objective, this study is structured into five sections, with this introduction being the first. Section two comprises the literature review and theoretical framework, providing a comprehensive overview of existing research and relevant theories. Section three outlines the methodology employed in the study. Section four presents the results obtained from the research and facilitates discussion around them. Finally, section five concludes the study by summarizing the findings and offering recommendations based on the research outcomes.

Literature Review and Theoretical Framework

Conceptually, forensic accounting involves the application of accounting, auditing, and investigative skills to examine the financial affairs of individuals or businesses (Eiyya *et al.*, 2013) ^[17]. Certified Public Accountants (CPAs) specialize in this field and are known as forensic accountants. They are typically employed by insurance companies, financial institutions, and law enforcement agencies. Forensic accountants conduct thorough analysis of financial records and accounts to uncover evidence that can be used in legal proceedings. They often serve as expert witnesses in court cases and provide explanations regarding the nature of financial crimes such as fraud and embezzlement. Forensic accounting mechanisms refer to the specialized practices, techniques, and tools used in the field of forensic accounting. Forensic accounting is a branch of accounting that combines accounting, auditing, and investigative skills to investigate and analyze financial information for legal purposes. It involves the application of accounting principles, techniques, and methodologies to detect, investigate, and present financial evidence in legal proceedings. Forensic accounting mechanisms encompass various processes and procedures employed to support the investigation and resolution of financial disputes, fraud, and other financial crimes (Okpako & Atube, 2013) ^[30].

On the other hand, access to justice is a fundamental right that ensures individuals have the opportunity to seek legal remedies and have their grievances addressed in a fair and timely manner. Equal access to justice is crucial for individuals and businesses to seek fair resolutions to legal problems. It encompasses a broad range of legal and justice services, including legal information, counsel and representation, formal courts, alternative dispute resolution, and enforcement mechanisms (OECD, 2019). In addition, it is essential to prioritize legal empowerment, which empowers individuals to actively participate in the justice system and enhances their ability to understand and utilize the law (OECD, 2019). Upholding the rule of law necessitates unbiased and non-discriminatory justice. When access to justice is unequal, a significant portion of the population may be marginalized, leaving them vulnerable (OECD, 2019).

The protracted duration required to achieve justice is a detrimental aspect of Nigeria's legal system. The principle of "justice delayed is justice denied" holds significant weight in this context. According to Section 36(4) of the Nigerian Constitution, individuals accused of a crime have the right to a fair trial conducted by a court or tribunal in public and within a reasonable timeframe. Similarly, Section 35(4) stipulates that a trial should be conducted expeditiously, and failure to do so may result in the release of the suspect. The definition of "reasonable time" is further elucidated in Section 35(5). In cases where the arrest or detention occurs within a 40-kilometer radius of a court with jurisdiction, the period of one day is considered reasonable. In all other instances, a period of two days is deemed appropriate, although the court has the discretion to determine a longer period based on the circumstances.

Various empirical studies have been conducted to explore the relationship between forensic accounting and access to justice in both developing and developed economies. These studies have produced diverse outcomes, with some indicating a significant positive relationship (Júnior, Paula & Leal, 2008; Filipović, 2013; Gordon, 2019; Ocansey, 2019; Cooper & Kawada, 2022)^[23, 19, 21, 28, 14]. On the other hand, some studies have shown a significant negative relationship (Aktar, 2022; Nwaiwu & Aaron, 2018; Adcock, 2013)^[9, 27, 3], while others suggest no significant relationship between the variables (Rhode, 2004; Zorza, 2009; Baumgartner, 2011)^[12, 35, 12]. Bryan *et al.*, (2015)^[13] examined the speech ability in a sample of 118 home aged minors between the ages of 11-17 years in gaining access to justice in the UK. The study used Comprehensive Evaluation of Language Fundamentals (CELF) subtests and the British Picture Vocabulary Scale (BPVS). Findings revealed that about 30% of the participants presented with language difficulties scoring 1.5 SD (standard deviation) below the mean on the assessments. The study recommended that children experiencing educational or emotional difficulties need to be routinely assessed for speech, language and communication difficulties. The study suffers from the problem of lack of empirical evidence and geographical limitation.

Tosin, *et al.*, (2017)^[34] studied the role of the Nigeria criminal justice system in criminal behavior control as an instrument of social justice and criminal behavior control from the perspective of some social-psychological theories

and concepts. The study found among others that; there is dearth of integrity on the part of the communicators, the Nigeria criminal justice system, CJS (i. e. the police, lawyers, judges, and the prisons), in their administration of justice and the laws has been responsible for mass social injustice, lack of discipline and lawlessness in Nigeria and Nigerians. The paper therefore recommends the rehabilitation of the Nigeria CJS through positive behavioral change. Some of the shortcomings of the research paper are that it lacks empirical evidence and clear methodology. Similarly, Muftau (2016)^[26] some of the challenges militating against access to justice in Nigeria using secondary data obtained from journals and case laws. The research discovered that have been series of complaint and public uproar on the burdensome nature of how a litigant is to approach the court for a legal redress. These challenges were caused by many factors ranging from delay before a case is finally determined, inherent constraints in the Nigerian Constitution and legal technicalities. The paper therefore recommended for the review of that the constitution, removal of stringent technicalities in the law and general improvement in the Nigerian judicial system. The major impediment of the paper is that it lacks empirical evidence.

Adebayo and Ugowe (2019)^[4] conducted a comparative study of the contributions of the 1976 and 2011 Legal Aid Acts in the promotion of access to justice in Nigeria. The research work discovered that there is the problem of poor funding of the judiciary and inadequate lawyers in the system. The paper therefore recommended that the salary of judges and lawyers should be improved and more hands should be employed to address the problems of delays in the dispensation of justice. The paper lacks empirical evidence. Also, Ochei (2019)^[29] examined the effects of Criminal Justice Administration such as crime control, due process, rehabilitation, just deserts and power approach on legislation, principles and practice on the actions and inactions of agents within Nigeria 's CJS. The study used Sociological Jurisprudence and adopted a system-wide approach to qualitative methodology. Primary data used in the study is the Nigerian Constitution 1999 (as amended), Criminal Code, Penal Code, Administration of Criminal Justice Act (ACJA 2015), Child Rights Act, International Bill of Human Rights, International Basic Principles and legislation from the United Kingdom and United States of America. Books, journal articles, and international reports were used as secondary data for the study. The study found that criminal justice agents play an important role within the Criminal Justice System and in ensuring access to justice for Persons Awaiting Trial. Furthermore, the Nigerian government needs to ensure constant appraisal and re-examination of the criminal justice system in the context of recognized criminal justice approaches and ensure that the actions of criminal justice agents, normative and institutional frame work are harmonized to conform to international provisions on access to justice for persons awaiting trial.

Using the doctrinal method of study, Olusegun and Oyelade (2022)^[31] examined the concept of access to justice and its relevance to the achievement of sustainable development goals in Nigeria and the various ways by which women are deprived access to justice. The study discovers that women

have limited access to justice due to the challenges surrounding the Nigerian justice system. The study recommended that critical steps should be taken to solve these challenges so that the SDGs will stand a better chance of being achieved by the year 2030. The major weak point of this study is that it lacks empirical evidence. However, Júnior and Leal (2008) ^[23] examined the relationship between forensic accounting and the provision free legal services in Brazil using both primary and secondary data obtained from 131 respondents and 2, 859 articles. The Scholars observed that the majority of respondents, who are Solicitors, prefer to render free legal aid in cases involving economic and financial crimes, stressing that this will enhance the efforts of the courts and the society. The study suffers from geographical limitation and inadequate sample size.

Filipović (2013) ^[19] Accounting expertise is an independent source of evidence in legal proceedings. The article presents the peculiarities of forensic accounting in Ukraine, highlights the contemporary key issues of theoretical and practical nature that exist in the activity of the forensic accountant, as well as suggests ways of their solution, which are aimed at the prospects of the development of the profession of forensic accountant. The issue of liability is one of the main issues that should be resolved only by the investigator and the court on the basis of the analysis of all the circumstances of the case. A forensic accountant has the right to investigate the actual compliance of officials with the requirements of regulatory and legal acts within the framework of accounting, which does not mean resolving the issue of the responsibility of these persons, since the basis for liability for the damage caused is the employee's guilt, which is proven in court.

Using a sample of 66 technical officers of Economic and organized Crime Officers in Ghana, Ocansey, 2019 ^[28] investigated the relevance of the application of forensic accounting technique in the fight against economic and financial crimes. The study uses survey research design and found that, the application of forensic accounting technique has significant impact on the combating of economic and financial crimes in Ghana for the administration of justice. It also helps in the prosecution of perpetrators; hence, knowledge of criminal justice or law enforcement is very vital. The study therefore recommends that anti-graft agencies and private sector organizations should establish forensic accounting unit to help strengthen internal controls and ensure thorough investigation in order to prevent, deter and detect financial and economic crimes. Furthermore, Bana (2020) ^[11] studied how forensic accounting investigations affected financial crimes in the public sector in Nigeria on the Independent Corrupt Practices (ICPC) using primary data from 2015 to 2019. The study used X²-square statistical tool to analyze the data collected. The study found that comparatively to traditional investigators, forensic accountants focus more on prosecution and conviction of financial crimes and there is positive significant relationship between forensic accounting and access to justice. The research therefore recommended that forensic accountants in the Nigerian public sector should be substituted with conventional investigators of financial crimes. In addition, staff members in the public sector should also get sufficient training and retraining in forensic

accounting, as well as strict adherence to forensic accounting standards. The study weaknesses are lack of theoretical framework and its limitation to a single anti-graft agency, ICPC without recourse to other anti-graft agencies such as EFCC, CCB and FIU.

Agbonika and Musa (2014) ^[7] used secondary data from books, case laws, journal articles, published legal and online resources to study the link between hasty justice and delayed justice in Nigeria's criminal justice system utilizing both judicial and extra-judicial reasons. The peculiarities of the Nigerian judicial system were shown to have a positive significant association between delayed justice and hastened justice. So, the study advised against holding charges syndrome and recommended the use of using ICT to maintain witness safeguards as they are found in the western world. The weakness of study its findings is not supported by any empirical evidence.

Ladapo (2011) ^[24] examined the correlation between financial crime investigations and efficiency of criminal justice administration and the challenges of criminal investigations in Nigeria using secondary data. The study discovered the following challenges as militating against access to justice in Nigeria. These challenges are; low crime reporting culture of the public, paucity of police funding, corruption, inadequate training of police officers in criminal investigations, delayed duplication of investigation case files, missing investigation case files, lack of forensic science facilities and experts; and poor public records keeping. The research therefore recommended among others; funding, legislation, policy change, structural reform, personnel training and intervention by non-governmental organizations as well as other stakeholders. The study suffers from absence of empirical evidence to justify its findings.

Jemialu and Efevwerhan (2021) ^[22] used journals, case laws, and publications to study the issues and impediments surrounding legal assistance in the administration of criminal justice in Nigeria. According to the study, some of the difficulties in the administration of justice in Nigeria includes; inadequate funding, a lack of publicity and awareness, poor salaries, lack of commitment and attitude among the staff of the judiciary, lack of a code of conduct for private attorneys, a language barrier, and a lack of independence of the judiciary. The study made several recommendations, which includes improving public perceptions of access to justice, expanding access to justice for people living in rural areas, hiring attorneys with more experience, ensuring the independence of the judiciary, providing funding, establishing a code of conduct for private attorneys, fostering empathy, and bolstering the traditional justice system. The major challenge of the study is that it lacks empirical evidence to justify its findings.

Similarly, Gatterman (2022) ^[20] studied access to justice in the context of international human right protection. The research used secondary data obtained from journals articles, court cases and magazines. The research described the followings as the components and requirements of access to justice as stipulated by the UNDP. These are; legal protection, legal awareness, legal aid and counsel, adjudication and enforcement. The study therefore recommended the provision of legal framework, legal knowledge, advice and representation, access to justice

institution, fair procedure and enforceable solution for the attainment of access to justice. The major weakness of the study is that it lacks empirical evidence and this has constituted a major gap in the study.

However, several studies carried out on the relationship between forensic accounting and access to justice reveals a significant negative influence between the variables. For example, using a cross-sectional quasi experiment design, Nwaiwu and Aaron (2018) [27] investigated the applicability of forensic accounting in some Nigerian listed businesses using primary data obtained with the aid of a structured questionnaire. Descriptive statistics and correlation were used to analyze the data. Conclusion from the study revealed that forensic accounting and access to justice have a substantial positive and negative correlation. Thus, the research suggested that hiring forensic accounting specialists from the professional accounting body be done in order to provide litigation support services that would improve access to justice. In addition, forensic accounting should be incorporated into the accounting curricula of Nigerian institutions and colleges in order to ensure adequate professional development and raise awareness. Lastly, Aktar (2022) [9] studied the relationship between forensic accounting and administration of justice in Bangladesh using secondary data obtained from various journal articles and magazines. The study discovered that although the courts considered the use of forensic accounting in their prosecution and convictions, they did not bother to create laws that will deter corrupt practices in Bangladesh.

Theoretically, this study is based on source credibility and expectancy theories, which focus on the credibility of evidence and the motivation of jurors in the context of forensic accounting's application in addressing corruption cases in Nigeria. The concept of source credibility emphasizes the importance of reliable and trustworthy evidence in influencing decision-making. In this study, it is crucial to assess the credibility of forensic accounting evidence and its impact on the administration of justice. Expectancy theory is another theoretical perspective employed in this study. It links rewards with output, and in this case, the output refers to the administration of justice. The application of forensic accounting is considered meaningful only if it leads to the access to justice. This aligns with the study's objective of evaluating the role of forensic accounting mechanisms on access to justice within selected anti-graft agencies in Nigeria, such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC).

Methodology

This study employed a survey research design in examining the impact of forensic accounting mechanisms on access to justice within selected anti-graft agencies in Nigeria. The survey used primary sources of data in the analysis. In addition, the primary data was collected using a structured questionnaire. The population of the study comprises of members of Chartered Forensic Accounting Firms (CFAF) in Nigeria, Staff of the Investigation Department of the EFCC and ICPC, members of the Nigerian Bar Association, (NBA), members of the Institutes of ICAN and ANAN, Scholars from the Departments of Accounting and Faculties

of Law from some selected universities in the North-West, Nigeria. The population of the study comprised 135,169 staff members from the institutions mentioned above.

Based on the population of this study (135, 169), the sample size of this study is 399. The sample size was computed with a margin error of 5% (0.05) and a confidence level of 95% using the Taro Yamane formula. The sample size of the study was derived as follows:

$$n = N / (1 + N(e)^2) \quad (3.1)$$

Where

n = Sample size

N = Population of the study (135, 169)

e = Tolerable error (5%)

$$\begin{aligned} n &= 218926 / (1 + 218926(0.05)^2) \\ &= 218926 / (1 + 218926(0.0025)) \\ &= 218926 / (1 + 547.315) \\ &= 218926 / 548.315 \\ &= 399.21 \end{aligned}$$

Therefore, the sample is 399.

Moreover, a stratified sampling technique was used to identify the respondents in each category. Thus, the respondents were selected from Chartered Forensic Accounting Firms, Staff of the Investigation Department, EFCC, Staff of the Investigation Department, ICPC, Members of the Nigerian Bar Association, Members of Institute of Chartered Accountants of Nigeria (ICAN), Members of Association of Nigerian Accountants (ANAN), Scholars from some Departments of Accounting in Nigerian Universities and Scholars from some selected Faculties of Law in Nigerian Universities.

This study employed a five-point Likert scale in the form of strongly disagree, Disagree, Neutral, Agree, and strongly agree in measuring the variables in the questionnaire. However, this study analyzed the data collected using both descriptive and inferential techniques of data analysis. The descriptive analysis summarizes and describes the dataset in percentages, charts and mean. However, the inferential analysis used to explain the impact of forensic accounting mechanisms on access to justice. In conducting the analysis, multiple regressions was used and model is borrowed from the work of Dada and Jimoh (2020) [41]. Hence, the model specified as:

$$ATJ_i = \beta_0 + \beta_1 FFI_i + \beta_2 EW_i + \beta_3 DR_i + \beta_4 LSS_i + \mu_i \quad (3.2)$$

Where

ATJ = Access to Justice,

FFI = Financial Fraud Investigation,

EW = Expert Witness,

DR = Dispute Resolution,

LSS = Litigation Support Services,

i = Study area,

β_0 to β_4 = Coefficients of the estimated parameters and

μ = Error Term.

Reliability of the Instrument

The test of the reliability of instruments was obtained from

members of the Professional Accounting bodies (ICAN and ANAN) and Lecturers of Accounting and Law, Usmanu Danfodiyo University, Sokoto. A reliability test using the Cronbach Alpha test was conducted to test the inter-item consistency and reliability of the research instrument. The result is as follows:

Table 1: Results of the Reliability Test of the Variables used in the Models

| Variables | Coefficients |
|---------------------|--------------|
| ATJ | 0.61 |
| FFI | 0.76 |
| EW | 0.69 |
| DR | 0.68 |
| LSS | 0.76 |
| Overall coefficient | 0.7 |

Source: Author’s compilation from SPSS output.

Table 3.1 report the results of the reliability test of the variables used in the models. For the instrument to be accepted as reliable, average index should be 0.5 or above. Hence, since the computed values above were greater than 0.5 the instrument used in this study is considered reliable.

Results and Discussion

In this section, the findings of both descriptive and inferential analyses are presented. The descriptive analysis focused on capturing the respondents' biodata, including gender, educational qualifications, and work experience. The results of the respondents' biodata are reported in Table 1.

Table 4.1: Bio data of Respondent

| Biodata | Frequency | Percentage (%) |
|---------------------------------|------------|----------------|
| Gender of the respondent | | |
| Male | 346 | 86.7 |
| Female | 53 | 13.3 |
| Total | 399 | 100.0 |
| Highest qualifications | | |
| OND | 36 | 9.0 |
| NCE | 15 | 3.8 |
| B.Sc. | 173 | 43.4 |
| B. A | 26 | 6.5 |
| HND | 58 | 14.5 |
| M.Sc. | 64 | 16.0 |
| PhD | 27 | 6.8 |
| Total | 399 | 100.0 |
| Working experience | | |
| 1-5 years | 220 | 55.1 |
| 6-10 years | 55 | 13.8 |
| 11-15 years | 45 | 11.3 |
| 16-20 years | 33 | 8.3 |
| 21 and above years | 46 | 11.5 |
| Total | 399 | 100.0 |

Source: Field survey, 2023.

According to the findings presented in Table 1, the data indicates that out of the total respondents, 346 (70.1%) were identified as male, while 53 (29.9%) were identified as female. These results suggest that a significant majority of the participants in this study were male. Consequently, it can be inferred that a higher proportion of public servants in the sample are male. Furthermore, Table 1 reveals that 36

(9.0%) of the respondents have Ordinary National Diploma (OND) 15 (3.8%) hold Nigeria Certificate of Education (NCE), 173 (43.4%) of the respondents have Bachelors’ degree and 26 representing 6.5% of the respondents are the holder of the Bachelor of Art degree. Again, the Table 4.1 shows that 58 (14.5%) of the respondents have Higher National Diploma (HND), 64 (16.0%) hold a Master's degree while 27 (6.8%) of the respondents were PhD holders. Thus, majority of the respondents had at least Bachelors’ degree representing 43.4%. This implies that the Nigerian public sector has skilled and qualified personnel to perform the task for successful service delivery.

Finally, Table 1 indicates the number of years respondents have spent in the service. It shows that 220 (55.1%) of the respondents have 1- 5 years of work experience, 55 (13.8%) have 6 to 10 years of work experience, 45 (11.3%) have 11- 15 years of experience, 33 (8.3%) have 16-20 years of experience in the service while 46 (11.5%) have 21 years and above years of working experience. Thus, the result implies that majority of workers in the Nigerian public sector have 1 to 5 years of experience. The findings also show that the majority of workers in the Nigerian public sector are in their early age of service in the Nigerian Public service.

The inferential analysis in this study commenced with an examination of the correlation among the variables. The purpose of conducting this correlation analysis was to assess the correlation coefficient between the variables before proceeding with regression analysis. Understanding the nature of the correlation coefficient is crucial in determining which variables to include in the regression model. Additionally, correlation analysis helps in detecting multicollinearity, which occurs when variables are highly correlated with each other. The results of the correlation analysis between forensic accounting mechanisms and access to justice are presented in Table 2.

Table 2: Correlation Coefficients of the Model

| Forensic Accounting and Access to Justice | | | | | |
|---|------|------|------|------|------|
| Variables | ATJ | FFI | EW | DR | LSS |
| ATJ | 1.00 | | | | |
| FFI | 0.55 | 1.00 | | | |
| EW | 0.56 | 0.76 | 1.00 | | |
| DR | 0.46 | 0.37 | 0.47 | 1.00 | |
| LSS | 0.59 | 0.59 | 0.55 | 0.61 | 1.00 |

Source: Author’s compilation from SPSS output.

According to the findings presented in Table 2, there is a positive correlation between several forensic accounting mechanisms and access to justice. Specifically, financial fraud investigation, expert witness, dispute resolution, and litigation support services exhibit positive correlation coefficients of 0.55, 0.56, 0.46, and 0.59, respectively. These results suggest that an increase in the utilization or implementation of these forensic accounting mechanisms is associated with an increase in access to justice within Nigeria. In other words, these mechanisms play a significant role in facilitating the administration of justice and enhancing the effectiveness of the justice system in addressing financial fraud and related issues. The absence of multicollinearity among the variables is concluded based on the correlation coefficients, as none of the variables exhibit

a correlation coefficient greater than 0.7. Building on the correlation analysis, this study proceeds to assess the impact of forensic accounting mechanisms on access to justice. The findings of this analysis are presented in Table 3.

Table 3: Impact of forensic accounting on access to justice

| Dependent Variable: Access to Justice | | | | | |
|---|------|------------|------|------|------|
| Variables | B | Std. Error | Beta | T | Sig. |
| Constant | 0.73 | 0.19 | | 3.83 | 0.00 |
| FFI | 0.18 | 0.07 | 0.17 | 2.77 | 0.01 |
| EW | 0.21 | 0.06 | 0.21 | 3.39 | 0.00 |
| DR | 0.12 | 0.05 | 0.12 | 2.36 | 0.02 |
| LSS | 0.29 | 0.05 | 0.31 | 5.62 | 0.00 |
| R ² = 0.74, Adjusted R ² = 0.73, F-stat. = 78.727 (0.000) | | | | | |

Source: Author compilation from SSPSS output.

According to the findings presented in Table 3, there is a statistically significant and positive relationship between financial fraud investigation and access to justice in Nigeria. This implies that a one-unit positive change in financial fraud investigation leads to a 0.18-unit positive change in access to justice. Similarly, the results indicate that expert witness services (0.21), dispute resolution (0.12), and litigation support services (0.29) also have significant positive relationships with access to justice. This suggests that changes in these factors contribute to positive improvements in access to justice in Nigeria.

To further elaborate, the study's results highlight the importance of financial fraud investigation in enhancing access to justice. When efforts are made to investigate financial fraud more extensively, it positively impacts the overall access to justice, indicating that cases of financial misconduct are being properly addressed and remedied. This can lead to increased accountability, deterrence of fraudulent activities, and a fairer legal system.

In addition, the findings emphasize the significance of expert witness services, dispute resolution, and litigation support services in improving access to justice. Expert witnesses can provide specialized knowledge and insights in legal proceedings, aiding in the resolution of complex financial disputes and ensuring a fair and informed decision-making process. Dispute resolution mechanisms and litigation support services play a crucial role in facilitating efficient and effective resolution of legal conflicts, allowing for timely access to justice.

The aforementioned finding is supported by the fact that all the mechanisms of forensic accounting, including financial fraud investigation, expert witness, dispute resolution, and litigation support services, have a positive impact on access to justice. This aligns with the research conducted by Júnior, Paula, and Leal (2008) [23], Filipović (2013) [19], Gordon (2019) [21], Ocansey (2019) [28], and Cooper and Kawada (2022) [14], who have also discovered a significant positive relationship between forensic accounting and access to justice. However, it is worth noting that the findings of this study contradict the works of Aktar (2022) [9], Nwaiwu and Aaron (2018) [27], and Adcock (2013) [3], who have suggested the presence of a significant negative correlation between forensic accounting and access to justice. To ensure the reliability of the results, a diagnostic test was conducted to examine the presence or absence of multicollinearity among the variables. The variance inflation factor (VIF) and

tolerance were employed for this purpose. The outcomes of the multicollinearity test are summarized in Table 4.

Table 4: Results of multi-collinearity

| Variables | Tolerance | VIF |
|-----------|-----------|------|
| FFI | 0.38 | 2.66 |
| EW | 0.39 | 2.59 |
| DR | 0.58 | 1.71 |
| LSS | 0.47 | 2.14 |

Source: Author's compilation from SPSS output.

Table 4 displays the tolerance values and Variance Inflation Factor (VIF) test results for the models' independent variables. The variable is considered significantly collinear when the tolerance value is less than 0.2 and the VIF is greater than 10. Thus, when tolerance is larger than 0.2 and VIF is less than 10, collinearity does not occur. Table 4 reveals that there is no indication of multicollinearity among the variables. This is because there are no variables with tolerance values less than 0.2 and VIF values more than 10. This implies that the models do not exhibit multicollinearity. Hence, the regressions' results are valid, reliable and useful in making any related policy decisions.

Conclusions and Recommendations

Based on the results, several conclusions can be drawn regarding the relationship between forensic accounting mechanisms and access to justice in Nigeria: firstly, that an increase in the level of financial fraud investigation is associated with a positive change in access to justice. It suggests that robust efforts and resources dedicated to investigating financial fraud can contribute to a fairer legal system and improved access to justice. Secondly, that the involvement of expert witnesses in legal proceedings can enhance the quality and reliability of evidence presented, leading to a more informed decision-making process and improved access to justice. Thirdly, that effective and efficient dispute resolution processes contribute to improved access to justice by facilitating timely and fair resolution of legal conflicts. Finally, that the provision of support services during legal proceedings can aid in the fair and efficient administration of justice, thereby enhancing access to justice. In accordance with the results, it is recommended to allocate sufficient resources for financial fraud investigation, strengthen expert witness services, promote alternative dispute resolution mechanisms, and provide adequate litigation support services to enhance access to justice in Nigeria. These measures can improve the effectiveness of investigations, ensure the availability of qualified expert witnesses, expedite case resolution through alternative dispute resolution, and streamline litigation support processes.

References

1. Abdulrauf LA. Using specialised anti-corruption agencies to combat pervasive corruption in Nigeria: A critical review of the ICPC and EFCC. *African Journal of Legal Studies*. 2020;12(3-4):215-241.
2. Abu-Tapanjeh AM, Al-Tarawneh AR. Applicability of forensic accounting to reduce fraud and its effects on financial statements of Jordanian shareholding companies from the perspective of judiciary and

- certified public accountant. *International Journal of Financial Research*. 2020;11(2):71-76.
3. Adcock CF. Beyond externships and clinics: Integrating access to justice education into the curriculum. *Journal of Legal Education*. 2013;62(4):566-575.
 4. Adebayo AA, Ugowe AO. Access to justice through legal aid in Nigeria: An exposition on some salient features of the Legal Aid Act. *Brawijaya Law Journal*. 2019;6(2):141-156.
 5. Adegbe FF, Fakile AS. Economic and financial crime in Nigeria: Forensic accounting as antidote. *British Journal of Arts and Social Sciences*. 2012;6(1):37-50.
 6. Adekoya AA, Oyebamiji TA, Lawal AB. Forensic accounting, tax fraud and tax evasion in Nigeria: Review of literatures and matter for policy consideration. *International Journal of Emerging Trends in Social Sciences*. 2020;9(1):21-28.
 7. Agbonika J, Musa A. Delay in the administration of criminal justice in Nigeria: Issues from a Nigerian viewpoint. *Journal of Law, Policy and Globalization*. 2014;26:130.
 8. Akani FN, Ogbeide SO. Forensic accounting and fraudulent practices in the Nigerian public sector. *An International Journal of Arts and Humanities*. 2017;6(2):171-181.
 9. Aktar MA. Forensic accounting and fraud investigation: A language of the court of law to resolve anticipated disputes. *International Journal of Innovative Science and Research Technology*. 2022;7(8):988-993.
 10. Arumona J, Lambe I, Bana JO. Effects of forensic accounting investigation on public sector financial crimes in Nigeria. 2021.
 11. Bana JO. Impact of forensic accounting investigation on public sector financial crimes in Nigeria. 2020.
 12. Baumgartner SP. Does access to justice improve compliance with human rights norms? An empirical study. *Cornell International Law Journal*. 2011;44:441.
 13. Bryan K, Garvani G, Gregory J, Kilner K. Language difficulties and criminal justice: The need for earlier identification. *International Journal of Language & Communication Disorders*. 2015;50(6):763-775.
 14. Cooper JR, Kawada BS. Balboa security v. M&M systems: Forensic accounting for determining commercial damages. *Journal of Accounting Education*. 2022;58:100755.
 15. Dada SO. Forensic accounting technique: A means of successful eradication of corruption through fraud prevention, bribery prevention and embezzlement prevention in Nigeria. *Kuwait Chapter of Arabian Journal of Business and Management Review*. 2014;33(2579):1-11.
 16. Dada SO, Owolabi SA, Okwu AT. Forensic accounting a panacea to alleviation of fraudulent practices in Nigeria. *International Journal of Business Management and Economic Research*. 2013;4(5):787-792.
 17. Eiya O, Otalor JI. Forensic accounting as a tool for fighting financial crime in Nigeria. *Research Journal of Finance and Accounting*. 2013;4(6):18-25.
 18. Eze E, Okoye E. Forensic accounting and fraud detection and prevention in Imo State public sector. *Accounting and Taxation Review*. 2019;3(1):12-26.
 19. Filipović L. Constructing causation in language and memory: Implications for access to justice in multilingual interactions. *International Journal of Speech, Language & the Law*. 2013, 20(1).
 20. Gatterman AS. What is access to justice? See discussions, stats, and author profiles for this publication at: Accessed from ResearchGate on 1/3/2023. 2022.
 21. Gordon RW. Lawyers, the legal profession & access to justice in the United States: A brief history. *Daedalus*. 2019;148(1):177-189.
 22. Jemialu ME, Efevwerhan DI. Legal aid in the administration of criminal justice in Nigeria: Issues and challenges. 2021.
 23. Júnior N, Paula A, Leal HB. Perception of forensic accountants about elaboration of free judicial expertise in Brazil. SSRN. 2008. Available at SSRN 1633145.
 24. Ladapo OA. Effective investigations, a pivot to efficient criminal justice administration: Challenges in Nigeria. *African Journal of Criminology & Justice Studies*. 2011, 5.
 25. Mike MEE, Okpe JU, Abu SO. Forensic accounting investigation techniques and financial crimes reduction in Nigerian public sector: A case study of anti-graft agencies (EFCC, ICPC and CCB) in Nigeria. *Archives of Business Research*. 2022, 10(8).
 26. Muftau R. Access to judicial justice in Nigeria: The need for some future reforms. *Journal of Law, Policy and Globalization*. 2016;47(1):144-158.
 27. Nwaiwu JN, Aaron FC. Forensic accounting relevance and fraud detection process and financial performance in Nigeria. *International Journal of Advanced Academic Research*. 2018;4(2):16-35.
 28. Ocansey EOND. Forensic accounting and the combating of economic and financial crimes in Ghana. *European Scientific Journal*. 2017;13(31):379-393.
 29. Ochei BO. The effect of actions of criminal justice agents on access to justice and persons awaiting trial. [Doctoral thesis]. Department of Public Law, University of Ibadan, Nigeria; 2019.
 30. Okpako AEP, Atube EN. The impact of forensic accounting on fraud detection. *European Journal of Business and Management*. 2013;5(26):61-70.
 31. Olusegun OO, Oyelade OS. The impact of discrimination and human rights violation in criminal justice systems. *International Journal of Discrimination and the Law*. 2022;22(1):4-29.
 32. Omoroghomwan OB. An appraisal of the activities of the Economic and Financial Crime Commission (EFCC) on the administration of criminal justice in Nigeria. *Acta Universitatis Danubius. Relationes Internationales*. 2018;11(2):174-193.
 33. Rhode DL. Access to justice. Oxford University Press; 2004.
 34. Tosin T, Olonisakin AJ, Ogunleye O, Adebayo SO. The Nigerian criminal justice system and its effectiveness in criminal behavior control: A social-psychological analysis. *Journal of Humanities and Social Science*. 2017;22(2):33-48.
 35. Zorza R. Self-represented litigants and the access to justice revolution in state courts: Cross-pollinating perspectives toward a dialogue for innovation in the courts and administrative system. *Journal of the*

- National Association of Administrative Law Judiciary. 2009;29(1):3.
36. Felix CB, Ubando AT, Chen WH, Goodarzi V, Ashokkumar V. COVID-19 and industrial waste mitigation via thermochemical technologies towards a circular economy: A state-of-the-art review. *Journal of Hazardous Materials*. 2022 Feb 5;423:127215.
 37. Aksoy T, Uzay S. Relationship between Fraud auditing and Forensic accounting. In *Auditing Ecosystem and Strategic Accounting in the Digital Era: Global Approaches and New Opportunities 2021 Jun 15 p. 127-146*. Cham: Springer International Publishing.
 38. Umanhonlen FO, Otakefe JP, Osikhenaogiedu K. Combating economic and financial crimes in Nigeria: The role of the forensic accountant. *Journal of Management and Science*. 2020 Dec 31;10(4):12-28.
 39. Albrecht TR, Crootof A, Scott CA. The Water-Energy-Food Nexus: A systematic review of methods for nexus assessment. *Environmental Research Letters*. 2018 Apr 10;13(4):043002.
 40. Zhang Y, Chan W, Jaitly N. Very deep convolutional networks for end-to-end speech recognition. In *2017 IEEE international conference on acoustics, speech and signal processing (ICASSP) 2017 Mar 5 p. 4845-4849*. IEEE.
 41. Dada EO, Ojo IA, Alade AO, Afolabi TJ, Jimoh MO, Dauda MO. Biosorption of bromo-based dyes from wastewater using low-cost adsorbents: A review. *J. Sci. Res. Rep.* 2020;26(8):34-56.