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

[1]Emma I. Okoye, [2]Segun Idowu Adeniyi & [3]Amen Dennis Oriaifo
[1,2&3]Department of Accountancy,
Nnamdi Azikiwe University, Awka, Anambra State, Nigeria

Abstract

The study examined the effect of various forensic accounting evidence on litigation service in the Nigerian Judicial system. The broad objective of the study is to analyze the effect of forensic accounting evidence on litigation services in the Nigeria court of law. Primary data were gathered through questionnaires administered to lawyers in Abakaliki, Ebonyi state. Morgan's statistical scale was used in determining the sample size, the study employ descriptive and inferential statistics in analysing the data for the study. Statistical Package for Social Sciences (SPSS) was used in analysing the data. The following descriptive statistics were computed: mean, median, minimum value, maximum value, standard deviation, skewness, kurtosis, and the Jarque-Bera statistics, the hypotheses formulated were tested with the aid of SPSS 23.0. The findings revealed that forensic accounting evidence (demonstrative evidence, documentary 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 administering in the court of law and should be given by expert witness that has the training and communication skills such as forensic accountants.

Keywords: *Forensic accounting, Fraud, Litigation Services and Judicial system, Organisational change, Culture of performance*

Corresponding Author: **Emma I. Okoye**

Background to the Study

The widespread frauds in modern organizations have made traditional auditing and investigation inefficient and ineffective in the detection and prevention of the various types of frauds confronting businesses world-wide. Onuorah and Appah, (2012). The incidence of fraud continues to increase across private and public sector organizations and across nations. Okunbor and Obaretin (2010) reported that the spates of corporate failures have placed greater responsibility and function on accountants to equip themselves with the skills to identify and act upon indicators of poor corporate governance, mismanagement, frauds and other wrong doings. It has become imperative for accountants at all levels to have the requisite skills and knowledge for identifying, discovering as well as preserving the evidence of all forms of irregularities and fraud. Therefore, fraud requires more sophisticated approach from preventative to detection. One of the modern approaches that can be used from the prevention to detection is called forensic accounting. Forensic accounting is a rapidly growing field of accounting that describes the engagement that results from actual or anticipated dispute or litigations. Okoye and Gbegi, (2013) concur that "Forensic" means "suitable for use in a court of law", and it is to that standard that Forensic Accountants generally work. Forensic Accounting is an investigative style of accounting used to determine whether an individual an organization has engaged in any illegal financial activities. Forensic accounting can, therefore, be seen as an aspect of accounting that is suitable for legal review and offering the highest level of assurance, Apostolou, Hassell & Webber, (2000). Also forensic accounting encompasses three major areas, investigation, dispute resolution and litigation support. Manning (2002) defines it as the combination of accounting, auditing and investigative skills to standard by the courts to address issues in dispute in the context of civil and criminal litigation. Ojaide (2000) noted that there is an alarming increase in the number of fraud and fraudulent activities in Nigeria, requiring the visibility of forensic accounting services.

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). 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. 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 basic 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.

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. Adeniyi (2016) opines that the perpetuation of financial irregularities is becoming the specialty 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.

Statement of the Problem
In recent times, series of fraud have been committed both in the public sector and private sector of the economy. These in no doubt are perpetrated under the supervision of the internal auditors of the organization. Ojaide (2000) added that there is an alarming increase in the number of fraud and fraudulent activities in Nigeria emphasizing the visibility of forensic accounting services. Okoye and Akamobi (2009) Owojori and Asaolu (2009), Izedomin and Mgbame (2011), Kasum (2009). Have all acknowledge in their separate works, the increasing incidence of fraud and fraudulent activities in Nigeria and these studies have argued that in Nigeria, financial fraud is gradually becoming a normal way of life. Modugu and Anyaduba (2013) submitted that financial irregularities have becomes the specialty of both private and public sector in Nigeria as individual perpetrates fraud and corrupt practice according to the capacity of their office. Consequently, there is a general expectation that forensic accounting may be able to stem the tide of financial fraud witnessed in most sectors of the Nigerian economy. However, there has not been adequate emphasis, especially on how forensic accounting evidence and expert witness in court can help curtail financial and economic crimes. Consequently, the study fills this gap of forensic accounting evidence and fraud litigation in the Nigeria judicial system.

Objectives of the Study
The main objective of this study is to examine the effect of forensic accounting evidence on litigation services in the Nigeria court of law. While the specific objectives are:
1. To determine the effect of demonstrative evidence on litigation services in the Nigeria court of law.
2. To examine the extent to which forensic documentary evidence affect litigation service in the Nigeria court of law.
3. To assess the extent to which oral evidence affect litigation services in the Nigeria court of law.

Research Questions
The study has the following research questions;
1. To what extent does demonstrative evidence affect fraud litigation service in Nigeria judicial system?
2. To What extent does forensic accounting documentary evidence affect fraud litigation service in Nigeria judicial system?
3. What is the extent to which oral evidence affect litigation service in the Nigeria court of law?

Research Hypotheses

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

Ho1: Forensic accounting demonstrative evidence has no significance effect on litigation services in the Nigeria court of law.

Ho2: Forensic accounting documentary evidence has no significance effect on litigation services in the Nigeria court of law.

Ho3: Forensic accounting oral evidence has no significance effect on litigation service in the Nigeria court of law.

Significance of the Study

The importance of this study is very diverse considering the importance of the concept under study. The findings of this research will be of great value to different people, organizations, government and the corporate bodies. This is as a result of the fact that forensic accounting evidence and fraud litigation are at the soul of the survival of many organization. The outcome of this study will be of interest to financial market regulatory bodies, professional accountants, lawyers, organizations, and government, as it will assist them in planning and putting in place internal control measures to forestall fraud. The socio economic setting in African countries appear homogeneous, hence they have common socio economic problems. Therefore, the findings of this study will be of immense benefit not only to Nigeria, but also to other African countries. It will also add to stock of reference material for further researches.

Scope of the Study

This study is limited to the analysis of the effect of forensic accounting evidence (demonstrative evidence, documentary evidence, and oral evidence) on litigation in the Nigeria judicial system It is specifically directed at analyzing the effect of each of these factors on the outcome of litigation in the Nigeria judicial system with particular reference to Abakaliki, Ebonyi State.

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 forensic Accountant 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 are documentary evidence, demonstrative evidence, physical evidence and oral evidence.

a) Demonstrative Evidence: Demonstrative evidence is evidence that in-and-of itself has no probative value, but rather serves to illustrate and enhance oral testimony. This is a common form of proof, generally having the form of the representation of an object. Examples include: photographs, videos, sound recordings, x-rays, maps, drawings, graphs, charts, simulations, sculptures, and models, among others.

b) Documentary Evidence: Documentary evidence consists of any proof that can be presented in writing (contracts, wills, invoices, etc.). However, term can technically include any number of media upon which such documentation can be recorded and stored (photographs, recordings, films, printed emails, etc.). 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.

c) Oral Evidence: This is the "spoken evidence given by a witness under oath in court or at a deposition, or written evidence given under oath through an affidavit", Blackwell, (2004). Oral 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. Generally, a witness is called forth, solemnly swears to tell the truth under the penalty of perjury. This is one of the most common forms of evidence in the legal system.

d) Physical evidence: Quite simply, this type of evidence is any proof introduced in the form of a physical object, whether whole or in part. In criminal proceedings, such evidence might consist of dried blood, fingerprints, a murder weapon, DNA samples, casts of footprints or tires at the scene of the crime, and so forth. 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.

Others are, digital evidence, exculpatory evidence, *prima facie* evidence, and scientific evidence. Each of these is summarized below.

i) Digital Evidence; in recent years, the use of digital evidence in trials has greatly increased. Simply put, it is any type of proof that can be obtained from an electronic source, such as emails, hard drives, word processing documents, instant message logs, ATM transactions, cell phone logs, and so forth.

ii) Exculpatory Evidence; typically used in criminal cases, this type of evidence is that which favors the defendant, either partially or totally removing their guilt in the case. In the United States, if the prosecutor or police have found evidence, it is their duty to disclose it to the defendant. Failure to do so can result in the case being dismissed.

iii) Prima Facie Evidence; this is "evidence sufficient to establish a claim or defense until rebutted by contrary evidence" Blackwell, (2004). In Latin, it literally means "on its first appearance", and such evidence is generally deemed sufficient to prove a particular proposition or fact if it is not refuted by later evidence or argumentation.

iv) Scientific Evidence; Evidence submitted to the court claiming to be scientific in nature must first conform to generally-accepted principles of the scientific community. In addition, judges must now insure that such evidence is also reliable Bergman and Berman-Barrett, (2005).

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 decisions-making process, which can help in assessing integrity and determining the likelihood that an individual will commit fraud.

The fraud scale suggests that when pressure, opportunity, and integrity are considered at the same time, one can determine whether a situation possess a higher probability of fraud. The scale provides that when situational pressures and perceived opportunities are high and personal integrity is low, occupational fraud is much more likely to occur than when the opposite is true. Albrecht describes situational pressures as "the immediate problems individuals experience within their environments, the most overwhelming of which are probably high personal debts or financial losses". This study adopted fraud scale theory because it deal with personnel integrity and a forensic accountant ought to demonstrate integrity in all their dealings.
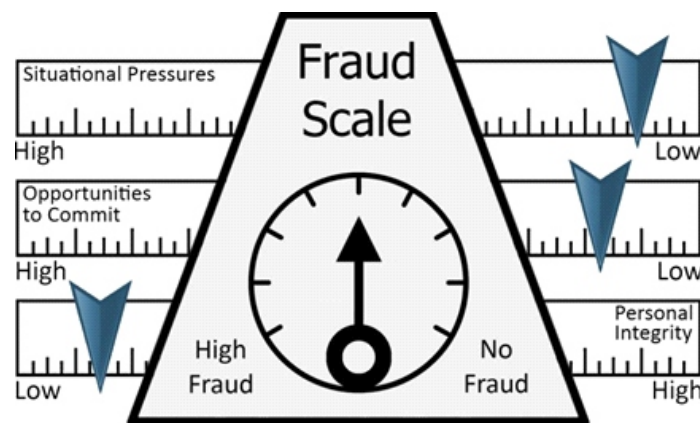
Fig. 1: The Fraud Scale
Albrecht, Howe; "Deterring Fraud: The Internal Auditor's Perspective"
Source: Wells, (2007)

Review of Related Literature

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. The 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.

Research Methodology

The research design adopted is Ex-Post facto research design. This method explores the relationship between forensic accounting evidence 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 morgan statistical table to determine the sample size of 254 from the population of 750 Lawyers in Abakaliki, Ebonyi State. The primary data was collected using a self-administered questionnaire. The study employs descriptive and inferential statistics in analysing the data for the study. Statistical Package for Social Sciences (SPSS) was used in analysing the data. The following descriptive statistics were computed: mean, median, minimum value, maximum value, standard deviation, skewness, kurtosis, and the Jarque-Bera statistics, the hypotheses formulated were tested with the aid of SPSS 23.0. The hypotheses were tested at 0.05 level of significance. If $p<á$ rejects the null hypothesis.

Sample Size of the Study

The sample size of 254 was determined using the Morgan's statistical table, from a population of 700 Lawyers in Abakaliki, Ebonyi State.

Reliability of Data

The Cronbach's alpha reliability statistics was used to test the reliability of the data sourced through the questionnaire administered using the four point likert scale. The result 0.931 shows that the data are 93.1% reliable.

Table 1: Reliability Statistics

Cronbach's Alpha	N of Items
.931	20

Source: SPSS ver. 23.

Methods of Data Analysis

The study employs descriptive and inferential statistics in analysing the data for the study. Statistical Package for Social Sciences (SPSS) was used in analysing the data. The following descriptive statistics were computed: mean, median, minimum value, maximum value, standard deviation, skewness, kurtosis, and the Jarque-Bera statistic. The inferential statistics were the (1) Pearson correlation - to measure the degree of relationship between the different variables. Correlation measures the direction of the linear relationship between two variables as well as the strength of association between variables (Tabachnick and Fidell, 2007). A positive (+) correlation indicates that when one variable increases another also increases; while, a negative (-) correlation shows an inverse relationship (Pallant, 2007); (2) Multiple regression - to investigate the causal relationship between the variables.

The regression analysis is used to determine the independent variables' ability to explain the dependent variables' variance (Mussalo, 2015).

Data Presentation and Analysis
This chapter deals with the analytical procedures employed in the study in order to validate or refute the propositions. The chapter is sub-divided into three sections as follows: presentation of the univariate properties of the data, basically the mean and standard deviation, next is the correlation results of the variables. Next, section, presents the results of the hypotheses test, and finally, the next section discusses the findings emanating from the study.

Descriptive Statistics
Table 2: Descriptive statistics of the variables

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DE	254	9.00	20.00	16.4370	2.33760
DOCE	254	9.00	20.00	17.1575	2.86432
OE	254	9.00	20.00	16.5827	2.73013
LS	254	10.00	20.00	16.8622	2.71737
Valid N (listwise)	254				

Source: SPSS ver. 23.

The table above shows the summary statistics for the variables. DE which is representative of demonstrative evidence shows a mean value of 16.4370 and a standard deviation of 2.33760 Also, DOCE which represent documentary evidence, shows a mean value of 17.1575 and a standard deviation of 2.86432, Also OE, which represent oral evidence, shows a mean value of 16.5727 and standard deviation of 2.73013. Finally, LS, which represented Litigation Services shows a mean value of 16.8622 and a standard deviation of 2.71737.

Test of Hypotheses
This section presents the result of the multiple regression technique as regards the three hypotheses stated.

Test of Hypothesis One
Ho1: Forensic accounting demonstrative evidence has no significance effect on litigation services in the Nigeria court of law.

Table 3a: Regression Result

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.915[a]	.837	.836	.94562

a. Predictors: (Constant), LS

Table 3b.

ANOVA [a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1157.154	1	1157.154	1294.066	.000[b]
	Residual	225.338	252	.894		
	Total	1382.492	253			

a. Dependent Variable: DE
b. Predictors: (Constant), LS

Table 3c.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.166	.374		8.473	.000
	LS	.787	.022	.915	35.973	.000

a. Dependent Variable: DE

Source: SPSS ver. 23.

The table above shows the simple regression result for hypotheses one. The model showed an R squared value of 0.837 (R^2 measures the proportion of the variance in the dependent variable that is explained by the independent variables); and, Adjusted R squared value of 0.836; thus, the model explains approximately 83.7% variation in the dependent variable. The F statistic (ratio of the mean regression sum of squares divided by the mean error sum of squares) which is used to check the statistical significance of the model showed a value of 1294.066 (more than .10). Therefore, the model is statistically significant.

Based on our result, the Beta coefficient of our variable of interest representing hypotheses one (LS) is 0.787, confirming that LS has a positive relationship with Demonstrative evidence. This entails that an increase in Demonstrative evidence will lead to a corresponding increase in Litigation Services success. However, the ANOVA result table showed a (p = 0.000, <.05); thus, the null hypotheses is rejected. Therefore, Litigation Services (LS) has a significant effect on Demonstrative Evidence (DE).

Test of Hypothesis Two
H o2: Forensic accounting documentary evidence has no significance influence on litigation services in the Nigeria court of law.

Table 4a: Regression Result

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.909[a]	.827	.826	1.19461

a. Predictors: (Constant), LS

Table 4b.

ANOVA [a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1716.075	1	1716.075	1202.503	.000[b]
	Residual	359.626	252	1.427		
	Total	2075.701	253			

a. Dependent Variable: DOCE
b. Predictors: (Constant), LS

Table 4c.

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.996	.472		2.111	.036
	LS	.958	.028	.909	34.677	.000

a. Dependent Variable: DOCE
Source: SPSS ver. 23.

The table above shows the simple regression result for hypotheses two. The model showed an R squared value of 0.827 (R^2 measures the proportion of the variance in the dependent variable that is explained by the independent variables); and, Adjusted R squared value of 0.826; thus, the model explains approximately 82.7% variation in the dependent variable. The F statistic (ratio of the mean regression sum of squares divided by the mean error sum of squares) which is used to check the statistical significance of the model showed a value of 1202.503 (more than .10). Therefore, the model is statistically significant.

The Beta coefficient of our variable of interest representing hypotheses two (DOCE) is 0.958, revealing that Litigation Services has a positive relationship with DOCE. This entails that an increase in Documentary Evidence will lead to an increase in Litigation Services success. However, the ANOVA result table showed a ($p = 0.000$, <.05); thus, the null hypotheses is rejected. Therefore, there is a significant effect of Documentary Evidence on Litigation Services.

Test of Hypothesis Three
Ho3: Forensic accounting oral evidence has no significance influence on litigation service   in the Nigeria court of law.

Table 5a: Regression Result

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.874[a]	.764	.763	1.32943

a. Predictors: (Constant), LS

Table 5b.

ANOVA [a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1440.383	1	1440.383	814.981	.000[b]
	Residual	445.380	252	1.767		
	Total	1885.764	253			

a. Dependent Variable: OE
b. Predictors: (Constant), LS

Table 5c.

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.776	.525		3.382	.001
	LS	.878	.031	.874	28.548	.000

a. Dependent Variable: OE

Source: SPSS ver. 23.

Finally, the table above shows the multiple regression result for hypotheses three. The model showed an R squared value of 0.764 (R^2 measures the proportion of the variance in the dependent variable that is explained by the independent variables); and, Adjusted R squared value of 0.763; thus, the model explains approximately 76.4% variation in the dependent variable. The F statistic (ratio of the mean regression sum of squares divided by the mean error sum of squares) which is used to check the statistical significance of the model showed a value of 814.981 (more than .10). Therefore, the model still statistically significant.

Summarily, the Beta coefficient of our variable of interest representing hypotheses three (LS) is 0.878, confirming that LS has a positive relationship with Oral Evidence. This entails that an increase in Oral Evidence will lead to a corresponding increase in the level of success in Litigation Services. However, the ANOVA result table showed a (p = 0.000, <.05); thus, the null hypotheses is rejected. Therefore, there is a significant influence of Oral Evidence on Litigation Services success.

Discussion of Findings
Findings from test of hypothesis one revealed 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. From test of hypothesis two 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.

Findings from test of hypothesis three revealed that forensic accounting oral evidence has significance influence on litigation service 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.

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 oral evidence should be administering in the court of law and should be given by expert witness that has communication skills and presenting information as exactly received.

References

Adeniyi A. A. (2016). Forensic auditing and financial fraud in Nigerian Deposit Money Banks (DMBS). *European Journal of Accounting Auditing and Finance Research, 4*(1).

Albrecht, W. Howe, K. & Romney, M. (1984). *"Deterring fraud: The internal auditor's perspective".* Altamonte springs, FL: The Institute of International Auditors Research Foundation.

Gbegi, D. O. & Adebisi, J. F. (2015). Fraud and the Nigerian public sector performance: The need for forensic accounting. *International Journal of Business, Humanity and Technology, 5*(5).

Gbegi, D. O. & Adebisi, J. F. (2014). Forensic accounting skills and techniques in fraud investigation in the Nigerian public sector. *Mediterranean Journal of Social Sciences, 5*(3).

Degboro, D. & Olofinsola, J. (2007). Forensic accountants and the litigation support engagement. *The Nigeria Accountant, 4*(2).

Dhar, P. & Sakar, A. (2010}. Forensic accounting: An accountant's version. *Vidyasagar University J. Commerce, 15*(3).

Enyi, E. P. (2009). Detection causes of in operational outputs of manufacturing organizations: A forensic accounting investigation approach. http/ssrn.com/abstract.ed. Retrieved on 20/04/2017.

Ghosh, I. & Benergie, K. K. (2011). Forensic accounting another feather in that hat of Accounting: The chartered accounting.

Howard, S. & Sheetz, M. (2006). *Forensic accounting and fraud investigation for non-experts.* New Jersey: John Wiley and Sons Inc.

Imam, A. Kumsha, A. M. & Jajere, M. S. (2015). Applicability of forensic accounting services for financial fraud detection and prevention in the public sector of Nigeria. *International Journal of Information Technology and Business Management.*

Joshi, M.S. (2003). Definition of forensic Accounting (www.forensicaccounting.com ed.retrieved on 20/4/2017).

Kennedy, P. M. & Anyaduba, J. O. (2013). Forensic accounting and financial fraud in Nigeria: Empirical approach. *International Journal of Business and Social Science, 4*(1).

Kim, M. J. C. (1998). "Evidence of the financial crime: A police perspective". *International Symposium on the Prevention and Control of Financial Fraud*: Beijing, People's Republic of China.

Okoye, E. I. & Gbegi, D. O. (2013). An evaluation of forensic accounting to planning management fraud risk detection procedures. *Global Journal of Management and Business Research, 13*(1).

Okoye, E. I. & Gbegi, D. O. (2013). Forensic accounting: A tool for fraud detection and prevention in the public sector: A Study of prevention in the public sector: A Study of Selected Ministries in Kogi State. *International Journal of Academic Research in Business and Social Sciences, 3*(1).

Okunbor, J. A. & Obaretin, O. (2010). Effectiveness of the application of forensic accounting services in Nigerian corporate organizations: AAU. JMS, Ed.1(1).

Olola, O. A. (2016). The role of forensic accounting in combating the menace of corporate failure. *International Journal of Economics, Commerce and Management, 4(*1).

Owolabi, S. A., Dada, S. O. & Olaoye, S. A. (2013). Application of forensic accounting technique in effective investigation and detection of embezzlement to comet corruption in Nigeria. *Unique Journal of Business Management Research, 1*(1).

Wells, J.T. (2007), *Corporate fraud handbook: Prevention and detention*. Second Edition. New Jersey: John Wiley & Sons, Inc

William, J. C. (1990). Physical evidence manual: Crime detection laboratory.

Zysman, A. (2004). Forensic accounting demystified: World investigators network standard practice for investigative and forensic accounting engagement. *Canadian Institute of Chartered Accounting.*