

Forensic Accounting Education in Nigeria: The Perspectives of Academics

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Abstract: This study examined forensic accounting education in Nigeria from the perspective of accounting academics. Nine (9) federal universities offering accounting programmes were selected for the study. Data were collected through the use of structured questionnaire. The questionnaire was administered on 166 subjects of which 154 were duly completed and returned. Data were analysed using both the descriptive and inferential statistics. The result confirmed the high rate of fraud in Nigeria $\{\chi^2 (df = 3) = 150.31, p < 0.001\}$. Also, respondents generally agree that forensic accounting can help in fraud prevention and detection in Nigeria with a $\chi^2 (df = 3) = 84.40, p < 0.001$. Furthermore, the application of forensic accounting in fraud prevention and detection can have advantageous position when it is taught in Nigerian universities $\chi^2 (df = 3) = 203.66, p < 0.001$. On the readiness of Nigerian universities to take up forensic accounting courses, the Chi-square test result $\chi^2 (df = 3) = 164, p < 0.001$, indicated that Nigerian universities are not yet ready to take up forensic accounting courses. While the study notes that the universities are not fully ready for the introduction of forensic accounting courses due to primarily, lack of man power, respondents generally agree that they will be glad to have forensic accounting courses introduced in their university. In view of these, it is concluded that most of the accounting academics are aware that forensic accounting has the potential of curbing financial fraud menace in Nigeria, but there is lack of man-power in this direction, hence, the low content of forensic accounting in the curriculum. It is therefore recommended, among others that, man-power development in accounting profession should be encouraged in the area of forensic accounting.

Keywords: Forensic accounting education, Nigeria, academics, fraud, accounting curriculum.

INTRODUCTION

Although fraud and corrupt practices is globally endemic [1], there appear to be a higher rate of its perpetration in Nigeria. It has been submitted that Nigeria is “deeply soaked in fraud”[2]. Even though the Nigerian government has set up two agencies - the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and other related offences Commission (ICPC) to fight fraud and corruption in the country, it is worrisome that incidences of fraud have become so widespread that it is fast assuming an epidemic proportion. This situation is making it difficult for Nigerian government to perform its corporate social responsibility to her citizens [3].

One accounting frontier with the potential of preventing and detection fraud and fraudulent practices in an establishment is forensic accounting. Literature is replete with discussions on the advantages of forensic accounting. In view of such advantages, forensic accounting education has continued to receive high

priority attention in curriculum development in developed countries [4-7]. But this is certainly not the case with many developing nations, including Nigeria. In fact, there appear to be lack of serious attention to forensic accounting education in Nigeria, yet fraudulent activities are common phenomena in the country.

Efiog [8] found out that credit courses on forensic accounting and fraud investigation are grossly lacking in the undergraduate accounting curriculum of Nigerian universities. This raises serious concern if the country is serious in her fight against financial fraud and other corrupt practices that has ravaged the nation since independence. As a social science, accounting plays significant roles in the society. Accounting education should therefore reflect the identified needs of the society and especially of business where future graduate from these institutions would most probably work.

Proponents of this line of argument contend that accounting students, as members of the labour

force should possess required skills [9] to function in the workplace. This also reinforces the argument that the educational institutions play major role in constructing, interpreting and reinforcing societal values through knowledge dissemination and transfer that takes place within them [10]. Therefore, societal ills could be confronted through increasing educational awareness on the causes and potential remedies to such problem.

Similarly, fraud as a social problem could be confronted through education in the form of curricula development, example, introduction of courses that could provide further clarifications on the nature and dimensions of the problems and therefore a better understanding and construction of the problem, which would be eminently useful in devising potential solution

to the problem. However, this would only be possible if those involve in the dissemination of accounting ideas and principles are in tune with this new frontier of accounting.

Hence, this study therefore assessed forensic accounting education in Nigeria from the perspective of academics. Moreover, while the views of students in Nigerian Universities are well documented in literature [11], those of academics have not been investigated.

METHODOLOGY

Data for this study was obtained through the use of structured questionnaire. A total of 166 academics were sampled across nine (9) universities in Nigeria as shown in Table 1.

Table-1: Distribution of accounting academics across the sampled universities

S/No	University	No. of accounting academics
1	UNILAG	21
2	OAU	20
3	UNIABUJA	21
4	UNILORIN	16
5	UNILOS	18
6	UNICAL	15
7	UNIBEN	18
8	UNIPORT	20
9	UNIUYO	17
	Total	166

The survey questionnaire had 2 sections with a total of 17 variables. Section, A which obtained the respondents’ demographic attributes, had 7 variables. Section B measured the opinions and behaviour of the respondents towards forensic accounting with 10 variables.

It should be noted that response modes and questions in a questionnaire can come in different forms. However, the questions for the questionnaire described in this study were closed-ended. Respondents were restricted to choose from only predetermined answers. This kind of format is also known as the forced-response category [12] as the respondents are forced to answer according to structured pattern. One advantage of this type of format is that of generating frequencies of response, thereby enhancing statistical analysis [13]. It also allows for comparisons among groups within the sample [14]. Further, it is easier and quicker to carry out coding and analyses on the data [15], among others.

Except for demographic attributes and screening questions (e.g. Question: Are you aware of the existence of forensic accounting? Answer: Yes or No) which were on nominal scaling, all the other sections in the three sets of questionnaire employed the

ordinal and interval scales. They were also rating questions either as agreement, frequency or likelihood [16, 17].

It has been argued that rating questions are most frequently used with the Likert-scale [17]. RensisLikert developed a five-point response scale, which still bears his name [18] till today. The Likert scale is bi-polar, that is, it goes from negative through neutral to positive. The neutral mid-point allows for the possibility that an individual may have no response on the issue or question that is asked. It has two alternative response options on each side of the mid-point to record moderate and extreme views for or against the issue or question.

The Likert scale generally is in the following form and rank: strongly agree (5), agree (4), no opinion or undecided (3), disagree (2) and strongly disagree (1). There are, however, variants of names assigned to the different levels depending on the type of rating. For example, Tharenou, *et al.* [16] and Saunders *et al.* [17] have provided response categories for different types of rating question.

Many researchers query the rational for assigning 3 points to the level of ‘no opinion’ or

‘undecided’ and advocate zero (0) for it [12]. Some other researchers argue that five levels of Likert-scale should be reduced to four, deleting the ‘no opinion’ or ‘undecided’ completely. This is typical in the work of Ayeni [19]. However, in this study, we join in the advocacy for the assigning of zero (0) to ‘no opinion’, hence the five-point Likert-scale adopted for this study has the following ratings: strongly agree = 4, agree = 3, disagree = 2, strongly disagree = 1, indifferent or neither agree nor disagree = 0.

Data collected during the studies were edited, collated, analysed and interpreted to make meaning. Only 154 copies of the returned questionnaire were usable. A code book that contained the names of the variables in the questionnaire, their corresponding statistical packages for social science (SPSS) variable names and the coding instructions was established. This type of code book allowed the researchers to keep track of all the variables in the survey questionnaire and the way they are defined in the SPSS data file. The data type was then specified as they were being entered into the computer.

Both the descriptive statistics (use to summarise with the view to gaining better understanding of the data set), and the inferential statistics, (which enabled the testing of hypotheses were

applied in this study. First, descriptive analyses (making use of frequency distributions and measures of central tendency) were performed on all categories of data to show their general trends. Also, bar and pie charts were used to display the distribution of data. The chi-square test was used to test the hypotheses. In adopting the chi-square test, the expected frequency for all categories of responses were set to be equal and was regarded as the default test. The residuals help to determine which category is most preferred. Hence, the residual with highest positive value indicates the preferred category [20].

RESULTS AND DISCUSSION

The accuracy of the data entry was observed in terms of valid and missing cases and outliers of all the measured variables. Of the 154 usable copies of questionnaire, 154 (100 per cent) were valid for all variables, except for age where 3 cases (1.95 per cent) were missing (Table 2). The effect of these three missing cases was considered to be insignificant. Also, a few errors in the data entry in the form of outliers were observed on the frequency table. These however, were sorted out immediately. For such cases, the researcher went back to the raw questionnaire, looked out for the university and identified the affected questionnaire using the number and effected the necessary corrections.

Table-2: Accuracy of data entry for responses from academics

Variables	Valid cases		Missing cases	
	No	Per cent	No	Per cent
University	154	100	0	0
Gender	154	100	0	0
Age	151	98.05	3	1.95
Highest education qualification	154	100	0	0

Demographic details of academics

The demographic details of academics are shown in Tables 3-4

University of respondent

Table 3 and Fig. 1 show the University of the respondents in this category. Table 3 reveals that the

respondents were gotten from all the sampled universities with the highest number of responses coming from university of Abuja with 20 respondents while the least came from University of Jos with 14 respondents.

Table-3: University of academics

	Frequency	Percent	Valid Percent	Cumulative Percent
UNILAG	19	12.3	12.3	12.3
OAU	19	12.3	12.3	24.7
UNIABUJA	20	13.0	13.0	37.7
UNILORIN	16	10.4	10.4	48.1
UNIJOS	14	9.1	9.1	57.1
UNICAL	15	9.7	9.7	66.9
UNIBEN	17	11.0	11.0	77.9
UNIPORT	19	12.3	12.3	90.3
UNIUYO	15	9.7	9.7	100.0
Total	154	100.0	100.0	

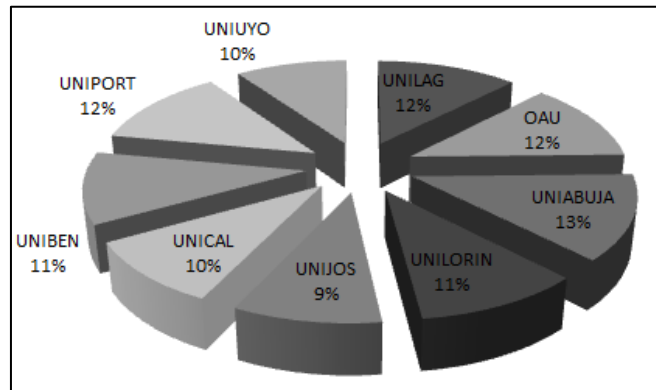


Fig-1: Percentage distribution of academics by university

Gender distribution

Table 4 presents data on the gender (sex) of the respondents. From Table 4, male respondents were 129

(83.80 per cent) while the female counterparts were 25 (16.20 per cent). Hence, there are more male respondents than female respondents (see Fig.2 2).

Table- 4: Gender of academics

	Frequency	Per cent	Valid Per cent	Cumulative Per cent
Male	129	83.8	83.8	83.8
Female	25	16.2	16.2	100.0
Total	154	100.0	100.0	

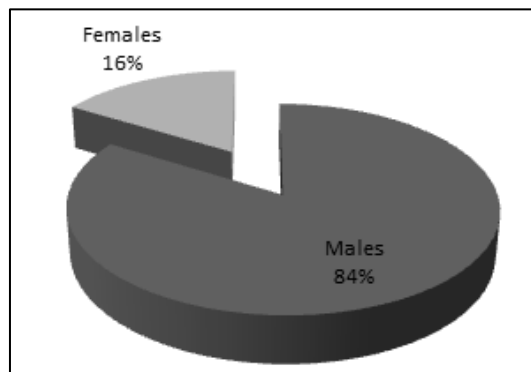


Fig-2: Percentage distribution of academicians by gender

Age distribution

Table 5 shows the age range of academics in this study. They were only 9 (6.00 per cent) respondents with the age range of 18 and 30 years. 34 (22.50 per cent) of the respondents were within the age range of 31 and 40 years while 60 (39.70 per cent) were within the

age range of 51 and 60 years were 32 (21.20 per cent) while those that are above 60 years of age were 16 (10.60 per cent). It has already been noted that there were 3 non responses for this variable. Majority of the academics were within the age range of 41 and 50yrs as clearly depicted in Fig. 3.

Table-5: Age distribution of academics

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18-30 years	9	5.8	6.0	6.0
	31-40 years	34	22.1	22.5	28.5
	41-50 years	60	39.0	39.7	68.2
	51-60 years	32	20.8	21.2	89.4
	Above 60 Years	16	10.4	10.6	100.0
	Total	151	98.1	100.0	
Missing	System	3	1.9		

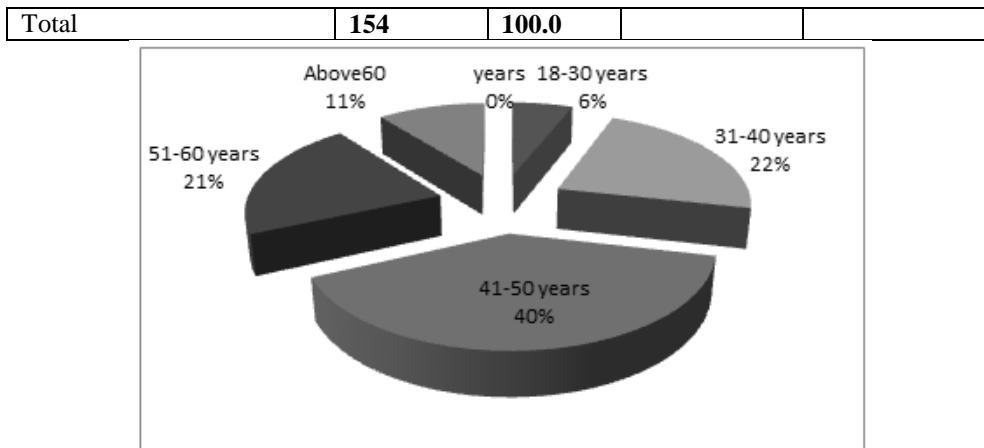


Fig-3: Percentage distribution of academics by age

Highest educational qualification

Table 6 presents the responses of respondents in terms of highest educational qualification. It can be gleaned from Table 6 that 4 (2.60 per cent) academic staff holds the B.Sc as the highest educational

qualification while 54 (35.10 per cent) persons holds the Ph.D. A higher number of the academic 96 (62.30 per cent) hold the MSc/ MBA/MA/MPhil degrees (Fig. 4).

Table-6: Highest educational qualification of academics

Educational qualification	Frequency	Per cent	Valid Per cent	Cumulative Per cent
BSc	4	2.6	2.6	2.6
MSc/MBA/MA/MPhil	96	62.3	62.3	64.9
PhD	54	35.1	35.1	100.0
Total	154	100.0	100.0	

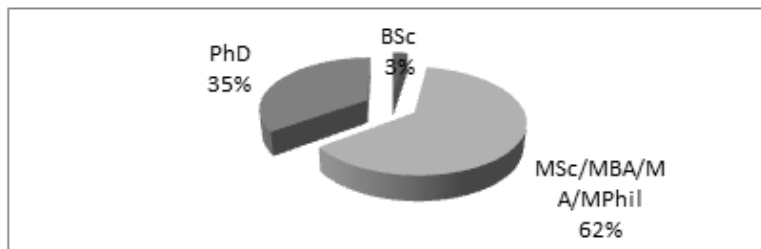


Fig-4: Percentage distribution of academics by highest educational qualification

Academic rank

Table 7 shows the present ranks of the sampled academics. Table 7 reveals that there are 8 professors, accounting for only 5.2 per cent of the total percentage of the academics that were sampled. 12 (7.8 per cent) are readers, are professors, 24 (15.6 per cent) are senior

lecturers, 55 (35.7 per cent) are lecturer I while 34 (22.10 per cent) 21 (13.60 per cent) are lecturer II. Others (e.g. graduate assistant) are 24 (15.6 per cent) of the total number of academics that are in the sample (Fig. 5).

Table-7: Present rank of academics

Rank	Frequency	Per cent	Valid Per cent	Cumulative Per cent
Professor	8	5.2	5.2	5.2
Reader	12	7.8	7.8	13.0
Senior lecturer	24	15.6	15.6	28.6
Lecturer I	55	35.7	35.7	64.3
Lecturer II	34	22.1	22.1	86.4
Others	21	13.6	13.6	100.0

Total	154	100.0	100.0
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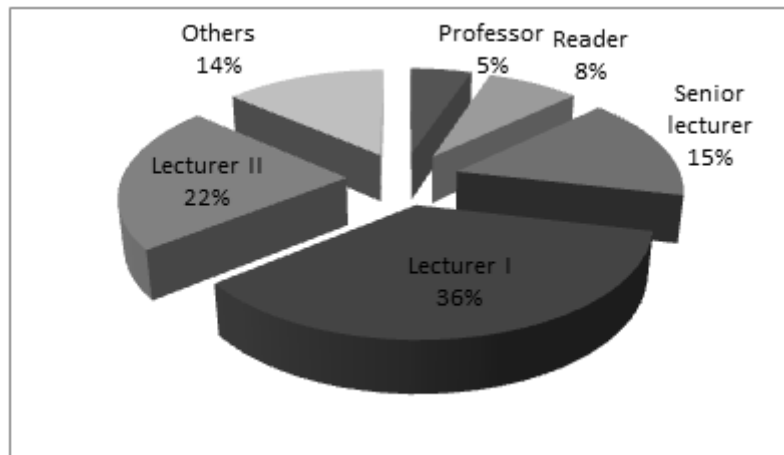


Fig-5: Percentage distribution of academics by rank

Years of teaching experience

Table 8 presents the number of years of teaching in the university by the respondents. Table 8 reveals that 18 (11.70 per cent) of the academics have been teaching between 1 and 3 years, 32 (20.8 per cent) have been in the business between 4-6 years while

40(26.0 per cent) have been involved in teaching between 7-11 years. Furthermore, 34 (22.0 per cent) of the lecturers have been teaching between 12 and 15 while 30 (19.5 per cent) have been doing so in 16 years and above. Further insight is provided in Fig. 6.

Table-8: Years of teaching

Years teaching of	Frequency	Per cent	Valid Per cent	Cumulative Per cent
1-3	18	11.7	11.7	11.7
4-6	32	20.8	20.8	32.5
7-11	40	26.0	26.0	58.5
12-15	34	22.0	22.0	80.5
16 and above	30	19.5	19.5	100.0
Total	154	100.0	100.0	

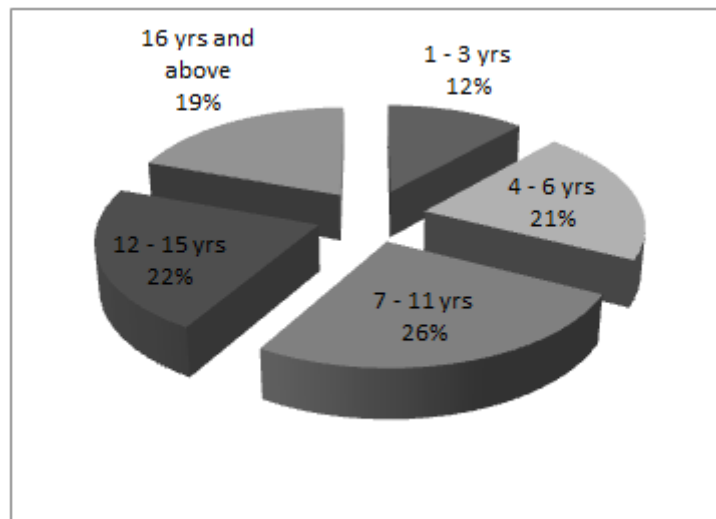


Fig-6: Percentage distribution of academics by years of teaching experience

Area of specialisation

Table 9 presents the area of specialisation of accounting academics in Nigerian universities. It can be observed that most of the respondents specialise in

financial and managerial accounting. There is none in forensic accounting as far as this sample is concern (Fig. 7). This is indeed worrisome in a country that has been ravaged by fraud and corruption.

Table-9: Area of specialisation of academics

Area of specialisation	Frequency	Per cent	Valid Per cent	Cumulative Per cent
Auditing	18	11.7	11.7	11.7
Corporate social responsibility	9	5.8	5.8	17.5
Management information systems	18	11.7	11.7	29.2
Financial accounting	39	25.3	25.3	54.5
Managerial accounting	32	20.8	20.8	75.3
Entrepreneurial development	14	9.1	9.1	84.4
Others	24	15.6	15.6	100.0
Total	154	100.0	100.0	

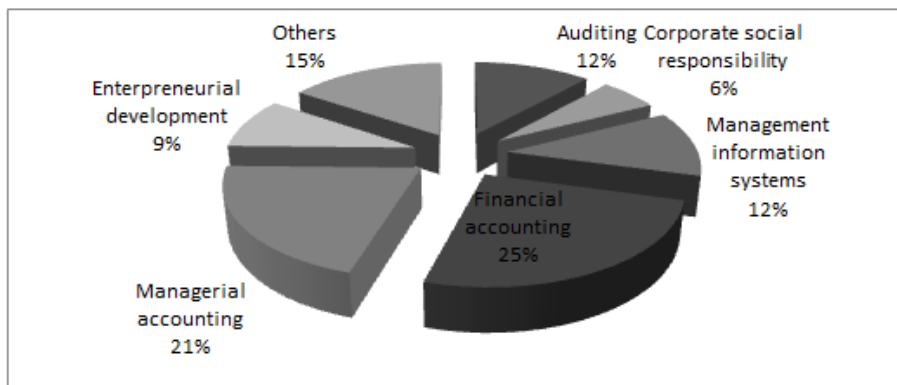


Fig-7: Percentage distribution of academics by area of specialisation

Opinion of respondents on nature of fraud and forensic accounting in Nigeria

The opinion of the academics with respect to, awareness of forensic accounting, the nature of fraud, forensic accounting and the readiness of the universities in taking up forensic accounting courses is presented in this section.

Awareness of forensic accounting

Awareness of the existence of forensic accounting

Table 10 shows responses from academics on their awareness of the existence of forensic accounting. It reveals that all academics that participated in the study claim awareness of the existence of forensic accounting.

Table-10: Awareness of the existence forensic accounting

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	154	100.0	100.0	100.0
No	0	0	0	100
Total	154	100	100	100

Level of awareness of forensic accounting by academics

Table 11 shows the responses from academics on the level of awareness of forensic accounting. The

table reveals that 5 respondent (3.2 per cent) has “very low” level of awareness while 60 respondents (39.0 per cent) claim “low” level of awareness. This distribution is further illustrated in Fig 8.

Table-11: Level of awareness of forensic accounting by academics

	Frequency	Per cent	Valid Percent	Cumulative Percent
Very low	5	3.2	3.2	3.2
Low	60	39.0	39.0	42.2
Moderate	75	48.7	48.7	90.9
High	14	9.1	9.1	100.0
Total	154	100.0	100.0	

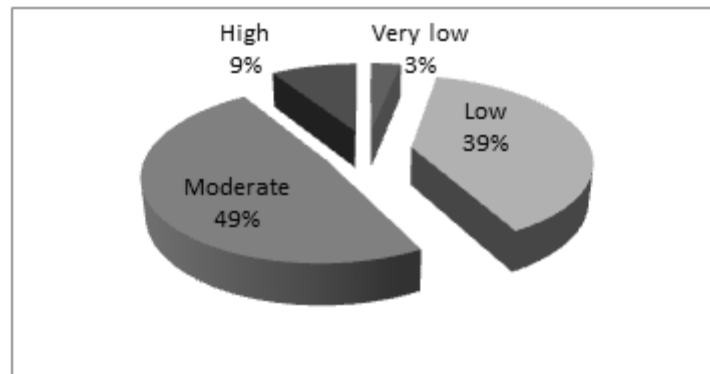


Fig-8: Percentage distribution of level of awareness of forensic accounting by academics

Rate of financial fraud in Nigeria

Table 12 presents the frequency distribution of the respondents’ opinion on the rate of financial fraud in Nigeria. The table reveals the following 4 persons

(2.60 per cent) strongly disagree; 10 persons (6.5 per cent) disagree; 40 persons (26.00 per cent) agree and 100 persons (64.90 per cent) strongly agree (Also see Fig. 9).

Table-12: High rate of financial fraud in Nigeria

	Frequency	Per cent	Valid Per cent	Cumulative Per cent
Strongly disagree	4	2.6	2.6	2.6
Disagree	10	6.5	6.5	9.1
Agree	40	26.0	26.0	35.1
Strongly agree	100	64.9	64.9	100.0
Total	154	100.0	100.0	

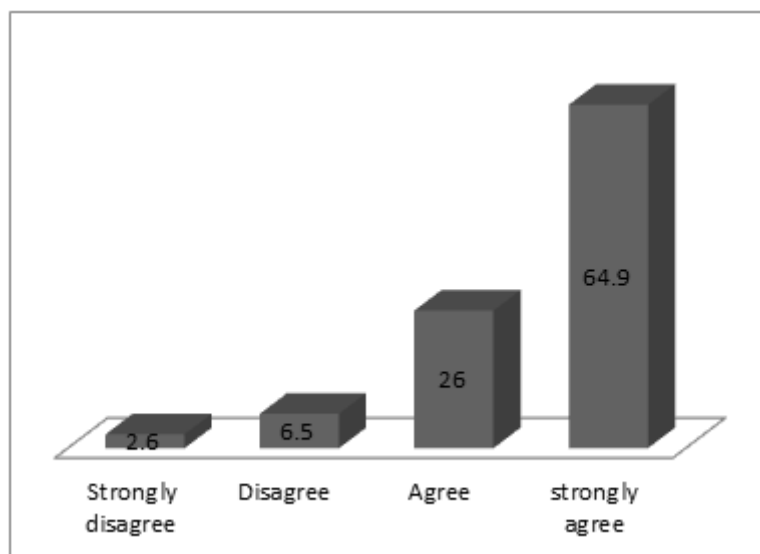


Fig-9: Percentage distribution of agreement to high rate of fraud in Nigeria

Forensic accounting and fraud prevention and detection in Nigeria

On whether forensic accounting can help in fraud prevention and detection in Nigeria, 6 (3.90 per

cent) persons disagree, 99 (64.30 per cent) persons agree and 49 (31.80 per cent) strongly agree with the statement (Table 13). Further illustration is presented in Fig. 10.

Table-13: Forensic accounting can help in fraud prevention

	Frequency	Per cent	Valid Per cent	Cumulative Per cent
Disagree	6	3.9	3.9	3.9
Agree	99	64.3	64.3	68.2
Strongly agree	49	31.8	31.8	100.0
Total	154	100.0	100.0	

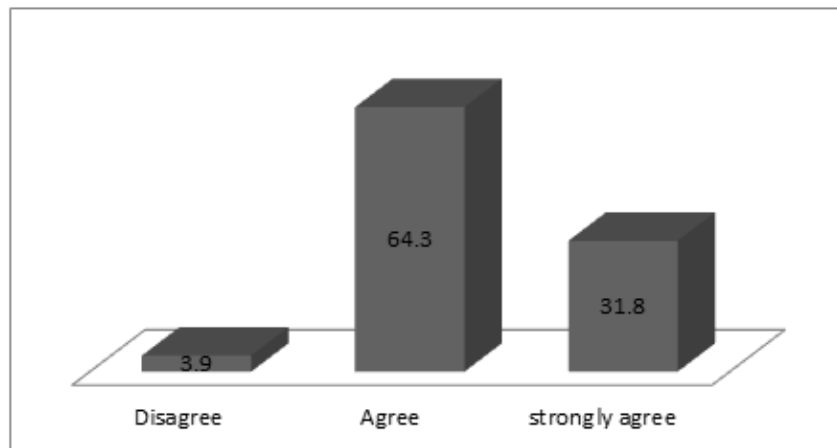


Fig-10: Respondents' agreement to 'forensic accounting can help in fraud prevention and detection in Nigeria'

Teaching forensic accounting and enhancement of fraud prevention and detection in Nigeria

Table 14 presents the frequency distribution while Fig. 11 is the percentage distribution of the responses. It shows that seven persons (4.5 per cent)

and seven persons (4.5 per cent) strongly disagree and disagree with the statement respectively. On the other hand, 26 persons (16.9 per cent) and 114 persons (74.0 per cent) agree and strongly agree with the statement respectively.

Table-14: Teaching forensic accounting and enhancement of fraud prevention and detection Nigeria

	Frequency	Per cent	Valid Per cent	Cumulative Per cent
Strongly disagree	7	4.5	4.5	4.5
Disagree	7	4.5	4.5	9.1
Agree	26	16.9	16.9	26.0
Strongly agree	114	74.0	74.0	100.0
Total	154	100.0	100.0	

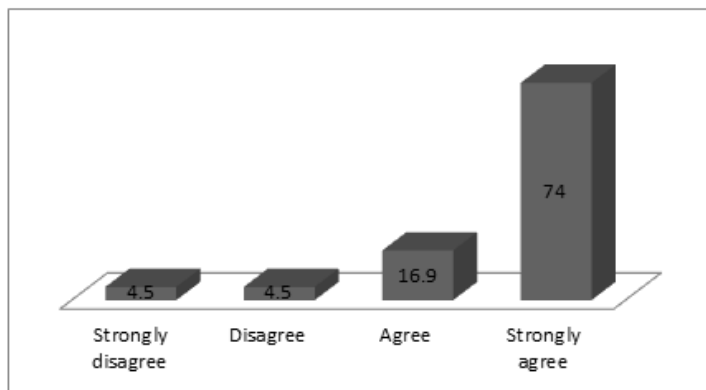


Fig-11: Percentage distribution of teaching forensic accounting and enhancement of fraud prevention and detection Nigeria

Forensic accounting and teaching curriculum

On whether forensic accounting is in the curriculum for undergraduate training of accounting students, the results (Table 15 and Fig. 12) indicate that

66 persons (42.9 per cent) strongly disagree while 77 (50.0 per cent) simply disagree with the statement. Only 4, (2.6 per cent) and 7 persons (4.5 per cent) strongly agree with the statement.

Table-15: Forensic accounting in teaching curriculum

	Frequency	Per cent	Valid Per cent	Cumulative Per cent
Strongly disagree	66	42.9	42.9	42.9
Disagree	77	50.0	50.0	92.9
Agree	4	2.6	2.6	95.5
Strongly agree	7	4.5	4.5	100.0
Total	154	100.0	100.0	

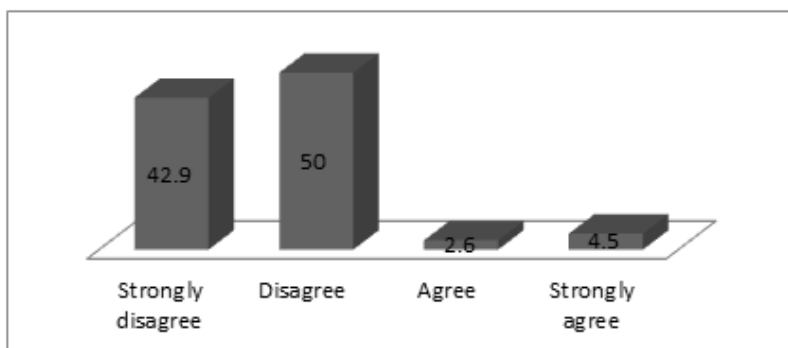


Fig-12: Percentage distribution of agreement on forensic accounting in teaching curriculum

Lecturers and teaching of forensic accounting in Nigerian Universities

The researcher also sought to know whether there are enough lecturers teaching forensic accounting courses in Nigerian universities. Table 16 presents the

distribution of the responses. It reveals that 79 (51.3 per cent) strongly disagreed 74 (48.1 per cent) disagreed and only 1 (0.6 per cent) agreed to the above statement. Further illustration is given in Fig. 13.

Table-16: Lecturers and teaching of forensic accounting in Nigerian universities

	Frequency	Per cent	Valid Per cent	Cumulative Per cent
Strongly disagree	79	51.3	51.3	51.3
Disagree	74	48.1	48.1	99.4
Agree	1	.6	.6	100.0
Total	154	100.0	100.0	

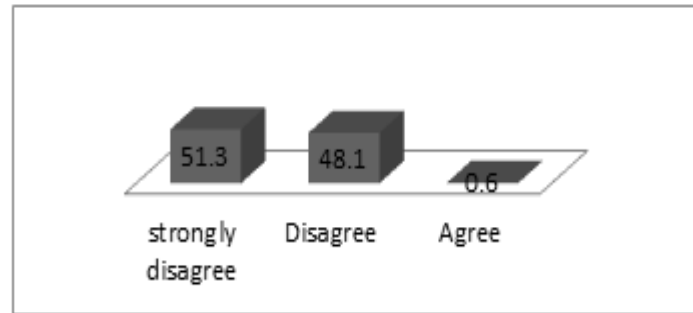


Fig-13: Percentage distribution of responses on lecturers and teaching of forensic accounting

I will like forensic accounting to be taught in my university

Table 17 is the responses on “I will like forensic accounting to be taught in my university”. 32

(20.8 per cent) agreed and 122 (79.2 per cent) strongly agreed. None of the respondent disagreed with the opinion. Responses were given on only two of five of the Likert scales (Fig.14).

Table-17: I will like FA to be taught in my university

	Frequency	Per cent	Valid Per cent	Cumulative Per cent
Agree	32	20.8	20.8	20.8
Strongly agree	122	79.2	79.2	100.0
Total	154	100.0	100.0	

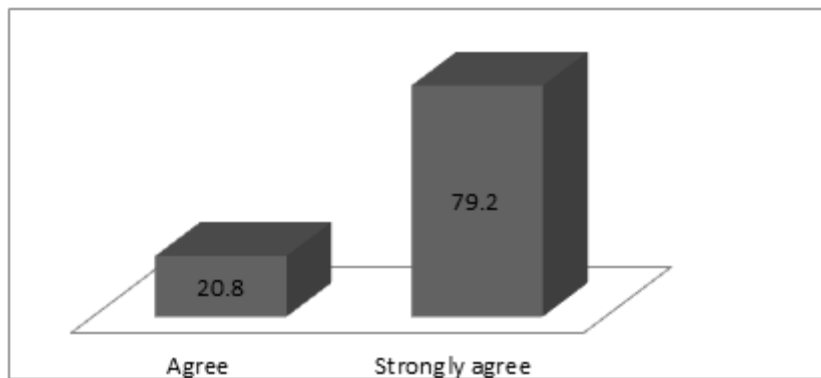


Fig-14: Respondents' agreement to 'I will like FA to be taught in my university'

Universities are ready to take up courses in Forensic accounting

On whether universities are ready to take up courses in forensic accounting, Table 18 and Fig. 15

show that 4 (2.6 per cent) strongly disagreed, 103 (66.9 per cent) disagreed, 40 (26.0 per cent) agreed and 7 (4.5 per cent) strongly agreed.

Table-18: Universities are ready to take up courses in forensic accounting

	Frequency	Per cent	Valid Per cent	Cumulative Per cent
Strongly disagree	4	2.6	2.6	2.6
Disagree	103	66.9	66.9	69.5
Agree	40	26.0	26.0	95.5
Strongly agree	7	4.5	4.5	100.0
Total	154	100.0	100.0	

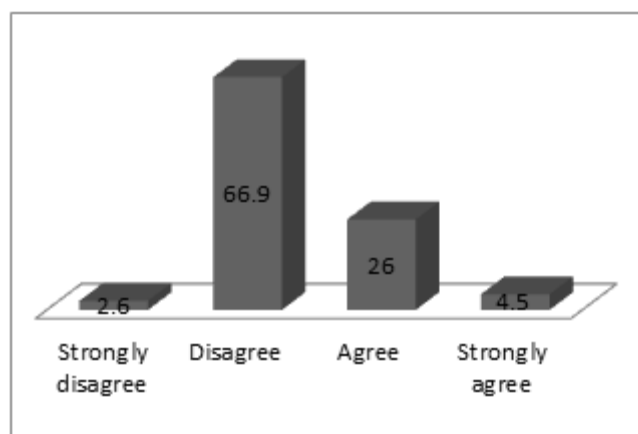


Fig-15: Respondents’ agreement to ‘Universities are ready to take up courses in forensic accounting’

The summary of further analysis of the academics opinions based on the chi-square test is presented in Table 19.

Table-19: Chi- square test of opinions of academics

Statement	Chi-square	Df	Sig.	Decision*
There is high rate of financial fraud in Nigeria	150.31	3	<0.001	Accept
Forensic accounting can help in fraud prevention and detection in Nigeria.	84.40	3	<0.001	Accept
Teaching forensic accounting will enhance fraud prevention and detection in Nigeria.	203.66	3	<0.001	Accept
There is low level of awareness of forensic accounting among academics	149.69	3	<0.001	Accept
Forensic accounting is part of teaching curriculum of Nigerian Universities	114.83	3	<0.001	Reject
There are enough lecturers teaching forensic accounting in Nigeria	74.27	2	<0.001	Reject
I will like FA to be taught in my university.	52.60	1	<0.001	Accept
Universities are ready to take up courses in forensic accounting	164.81	3	<0.001	Reject

*Decision is taken based on the sign on the residuals with highest value on the frequency table

From Table 19, the fact of the high rate of fraud in Nigeria has been confirmed in this study $\{\chi^2 (df = 3) = 150.31, p < 0.001\}$. This should present a serious concern for the use of fraud prevention and detection methods that are very effective and with punitive measures, like the forensic accounting. This is also emphasized by the findings of this study as respondents generally agree that forensic accounting can help in fraud prevention and detection in Nigeria with a $\chi^2 (df = 3) = 84.40, p < 0.001$. Furthermore, the application of forensic accounting in fraud prevention and detection can have advantageous position when it is taught in

Nigerian universities $\chi^2 (df = 3) = 203.66, p < 0.001$. Depending on a few hands that are able to acquire the necessary skill outside the shores of the country will continue to slow down the pace of adopting forensic accounting techniques for fraud prevention and detection. On the readiness of Nigerian universities to take up forensic accounting courses, the Chi-square test result $\chi^2 (df = 3) = 164.81$ indicates a significant value, $p < 0.001$. A visual observation of Table 18 indicates that 69.5 per cent of the responses at least disagree with the statement ‘Nigerian universities are ready to take up

forensic accounting courses'. Hence, the proposition is not supported.

The findings of this study while reflecting the true state of the country in the light of forensic accounting education is at variance with what is obtained in developing economies. Carnes & Gierlanski [21] examined the mismatch between the supply of and demand for auditors with forensic accounting skills. They noted that the universities have been slow in responding to this demand, particularly in designing courses to improve the students' understanding of fraud or their abilities to detect it. However, recent studies have shown that a number of universities, particularly in the United States of America are already offering forensic accounting courses while some are even introducing full academic programmes in the area. Kleyman [22] reviews some examples of these institutions and the programmes they offer in forensic accounting. For example, he notes that California State University, Northridge has been teaching forensic accounting course as part of its regular accounting programme and the result has been quite impressive. In view of the above success, Soddors [24] submits that it may lead to a post-bachelor's degree certificate in forensic accounting at the university.

Allegretti & Slepian [23] have observed the dramatic increase in the number of universities and colleges offering forensic accounting as majors or bachelors and master's degrees. Moreover, the curriculum of traditional accounting is now being revised in many universities and colleges to include forensic accounting courses in the United States and other developed nations [7].

Villa Julie College in Maryland, United States, has been teaching forensic accounting for some years now. She initiated a master's programme in forensic studies in response to the corporate financial scandal. Kleyman [22] noted that six general courses in forensic studies were taken by the students who had an option of specialising in one of the three fields of accounting, information technology and law. Other accredited institutions that teach forensic accounting in the United States includes University of Texas at Austin, University of Nebraska at Lincoln, University of Denver, Brigham Young University, Regis University, West Virginia University, Louisiana State University, and others. Several Universities in the United Kingdom, including De Montfort University, are also involved in teaching forensic accounting. Nigerian universities should therefore key into to this global trend.

CONCLUSION

This study examined forensic accounting education in Nigeria from the perspective of accounting academics. The findings of the study further emphasised that there is high rate of financial fraud in

Nigeria and noted the role forensic accounting can play in curbing the menace. However, there is low level of awareness of forensic accounting education among the academics and this has contributed to the low content of forensic accounting in educational curriculum of Nigerian universities. While the study notes that the universities are not fully ready for the introduction of forensic accounting courses due to primarily, lack of man power, respondents generally agree that they will be glad to have forensic accounting courses introduced in their university. In view of these, it is concluded that most of the accounting academics are aware that forensic accounting has the potential of curbing financial fraud menace in Nigeria, but there is lack of man-power in this direction, hence, the low content of forensic accounting in the curriculum. It is therefore recommended that man-power development in accounting profession should be encouraged in the area of forensic accounting. Moreover, the introduction of forensic accounting courses in Nigerian Universities should be made a pre-requisite of accreditation of accounting programmes.

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