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THE APPLICABILITY OF FORENSICS TO GOVERNMENT ACCOUNTING SYSTEM IN MINISTRIES AND DEPARTMENTS OF THE NORTHWESTERN STATES OF NIGERIA

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Abstract

This study examines the applicability of forensics to government accounting system in ministries and departments of North-Western states of Nigeria. The study used survey research design within the positive accounting theory. The study utilized primary data via the use of questionnaires administered to accountants, internal and external auditors from the seven (7) states of the North-Western geo-political zone of Nigeria. The population of the study consisted of all the Ministries in the Northwestern States of Nigeria with 1636 accountants, internal and external auditors on grade level 12 and above for the 2024 budget year estimate. Assessment of Measurement Model, namely individual item reliability, internal consistency reliability, convergent validity, and discriminant validity, was conducted to confirm the reliability and validity of the data collected for the study. Also, the Assessment of Structural Model namely Hypothesis testing for Direct Relationship, Coefficient of Determination, Effect Size Model, Predictive relevance, of the Model, Predictive Power of the Model (PLS Predict) and the Importance Performance Map (IPMA) was conducted to examine the relationship between endogenous latent construct (applicability of forensic accounting) and the exogenous latent constructs (educational, legal, behavioural, political and environmental factors). The findings of the study indicated that both the legal factors, behavioural factors, educational factors, environmental factors as well as political factors are significantly and positively related to the applicability of forensics to government accounting system in ministries and departments of the North-Western states of Nigeria. It is recommended that the state House of Assemblies in the North-western states should (enact) pass laws backing the conduct of forensic accounting at the state level this will facilitate it application to detect and prevent fraud, also the Regulatory agencies and professional bodies should ensure the provision of guidelines and standards to regulate forensic accounting activities at the state government level.

Keywords: *educational, legal, behavioural, political and environmental factors*

INTRODUCTION

Corruption has emerged as a serious concern globally, affecting both developing and developed countries. Adefila et al., (2006) assert that financial malpractices are globally endemic. It poses significant threats to political and economic stability, with varying degrees of occurrence across nations (Enofe et al., 2017). Over the past decades, numerous high-profile financial scandals, such as those involving Enron, WorldCom, and Parmalat, have underscored the pervasive nature of corruption (Rezaee et al., 2004; Rezaee et al., 2006). A survey by the Association of

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Certified Fraud Examiners (ACFE) in 2014 estimated that organizations worldwide lost approximately five percent of their annual income to fraudulent activities, amounting to $3.7 trillion globally (ACFE, 2014).

In Nigeria, despite governmental efforts to combat corruption since the 1970s through initiatives like the Jaji Declaration and the establishment of anti-corruption agencies like the ICPC and EFCC in 1999, corruption remains deeply entrenched. The relevance of forensic accounting in Nigeria is underscored by its potential to mitigate financial misconducts such as misappropriation, bribery, and embezzlement, which hinder development across various regions, including the Northwestern geopolitical zone. The region has been particularly affected, as evidenced by high rates of bribery and numerous corruption cases involving former governors (UNODC, 2017).

The applicability of forensic accounting in Nigeria, especially in its Northwestern states, is influenced by several factors: educational, legal, political, behavioral, and environmental. These factors encompass the availability of educational programs in forensic accounting, supportive legal frameworks, political will, organizational readiness, and adequate infrastructure and expertise (Huber, 2017; Muthusamy, 2011).

Modern organized financial misconducts, including employee theft, payroll fraud, corporate fraud, insurance fraud, embezzlement, and bribery, have proliferated with advancements in Information and Communication Technology and internet accessibility (Asuquo, 2012). Detection and prevention of such improprieties are challenging, especially at the state government levels where accounting controls and internal audit departments are often inadequate (Dada, 2014).

Historically, the prosecution of perpetrators at state and local government levels has been sporadic, allowing many financial crimes to go undetected and unpunished (Okoye & Gbegi, 2013). This situation underscores the necessity for effective tools like forensic accounting, which is recognized as a potent method for fraud detection and investigation (Bierstaker et al., 2006).

Previous studies on forensic accounting in Nigeria have focused on various aspects, including the demand for forensic accounting services, fraud detection techniques, intention to use forensic accounting, and educational programs (Carnes & Gierlasinski, 2001; Bierstaker et al., 2006; Muthusamy, 2011; Pooja, 2014; Rezaee et al., 2014). However, comprehensive studies integrating all relevant factors influencing forensic accounting's applicability in Nigeria, particularly at the state ministry and department levels, are lacking.

The factors affecting the applicability of forensic accounting can be categorized into educational, legal, behavioral, political, and environmental dimensions. These factors encompass the availability of forensic accounting education, supportive legal frameworks, organizational readiness, political will, and infrastructural support (Huber, 2017; Muthusamy, 2011).

In summary, this study aims to investigate the perceived factors affecting the applicability of forensic accounting in Northwestern States, Nigeria, filling a gap in existing literature. The research questions guiding this study will explore educational, legal, behavioral, political, and environmental factors to enhance understanding and inform policy and practice in combating financial misconduct effectively.

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OBJECTIVES OF THE STUDY

The main aim of this study is to explore the factors that significantly affect the applicability of forensic accounting in the Northwestern states, Nigeria. The specific objectives of the study are to:

i. explore the educational factors that affect the applicability of forensic accounting in Northwestern states, Nigeria;

ii. identify the legal factors that affect the applicability of forensic accounting in Northwestern states, Nigeria;

iii. explore the behavioural factors that affect the applicability of forensic accounting in Northwestern states, Nigeria;

iv. explore the political factors that affect the applicability of forensic accounting in Northwestern states, Nigeria;

v. find out the environmental factors that affect the applicability of forensic accounting in Northwestern states, Nigeria.

RESEARCH HYPOTHESES OF THE STUDY

In light of the above objectives, the following hypotheses are developed in null form to guide the study:

H01: Educational factors do not significantly affect the applicability of forensic accounting in Northwestern states, Nigeria.

H02: Legal factors do not significantly affect the applicability of forensic accounting in Northwestern states, Nigeria.

H03: Behavioral factors do not significantly affect the applicability of forensic accounting in Northwestern states, Nigeria.

H04: Political factors do not significantly affect the applicability of forensic accounting in Northwestern states, Nigeria.

H05: Environmental factors do not significantly affect the applicability of forensic accounting in Northwestern states, Nigeria.

SCOPE OF THE STUDY

The study limits its scope to the seven North-Western states of Nigeria: Jigawa, Kaduna, Kano, Katsina, Kebbi, Sokoto, and Zamfara. It includes only the accountants, internal and external auditors of state government ministries. The study focuses on factors influencing the applicability of forensic accounting in these states, namely educational, legal, behavioral, political, and environmental factors. The period of study is 2024.

LITERATURE REVIEW

"Apostolou et al., (2000) define forensic accounting as the tripartite practice of utilizing accounting, auditing, and investigative skills to assist in legal matters. It is a specialized field of accounting that encompasses engagements arising from actual or anticipated disputes or litigation. Forensic accounting can be understood as an aspect of accounting suitable for legal

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review, offering the highest level of assurance. It applies knowledge in accounting, auditing, finance, and taxation to inquire, test, examine, investigate, and analyze matters within civil law, criminal law, and jurisprudence in order to ascertain the truth and provide expert opinions.

Adewumi and Toluyemi (2000) describe forensic accounting as the practice of utilizing accounting, auditing, and investigative skills to assist in legal matters, applying a specialized body of knowledge to provide evidence of economic transactions and reporting suitable for establishing accountability or valuation in administrative proceedings.

Factors Affecting the Applicability of Forensic Accounting

Many factors influence the applicability of forensic accounting, but in the content of the study it is made to cover five factors, namely: educational, legal, behavioural, political, and environmental.

Educational Factors and Forensic Accounting

An investigation is an act of searchor enquiry for ascertaining facts, with a view to determining the extent of damage if any. An investigation is a vital part of forensic accounting carried out to determine who is responsible for fraudulent activities and the extent of damage caused. According to Oyedokun (2013), the forensic accountant shouldpossess certain skills in many areas, especially in information technology. Similarly, all well-trained forensic accountants must have at least a minimum level of knowledge and skills in these areas: Auditing skills, investigative expertise and skills, criminology, accounting knowledge, legal knowledge, information technology communication skills.

Legal Factors and Forensic Accounting

The legal framework is crucial in the application of accounting, auditing, taxation, and forensic accounting. In some countries, including Nigeria, forensic accounting lacks specific legal backing. Akkeren and Tarr (2014) highlight challenges in Australia due to the multidisciplinary nature of forensic accounting, which complicates regulatory standardization and constitutional backing. Typically, forensic accountants are regulated through professional accounting bodies and statutory provisions.

Legal considerations significantly influence accounting standards and practices (Gray, 2008; Rahbar, 2005; Hubber, 2017). These considerations are often categorized into 'common law' and 'code law' systems, which shape accounting regulations differently. Common law systems emphasize fair presentation, transparency, and full disclosure, primarily serving shareholders and investors, with limited government intervention. In contrast, code law systems, prevalent in many European countries, prioritize creditor protection, with financial reporting aligned closely with company law and taxation.

Behavioral Factors and Forensic Accounting

Awareness and perceived severity of fraud influence organizational attitudes towards employing forensic accounting techniques (Agarwal & Prasad, 2000; Hofmeyer, 2005). Studies show that organizational climates, stakeholder pressures, and perceived fraud severity significantly impact the intention to use forensic accounting services (Muthusamy, 2011; Efiong et al., 2016). Understanding these factors helps organizations mitigate fraud risks effectively.

Political Factors and Forensic Accounting

Political factors, such as stability and governmental support, affect the adoption and

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effectiveness of forensic accounting practices (Imam, 2013). In developing countries, political systems influence financial reporting frameworks and regulatory practices, impacting the application of forensic accounting in fraud detection and prevention (Ball et al., 2003; Irvine & Lucas, 2006). Political stability and accountability play crucial roles in fostering environments conducive to effective financial oversight and forensic accounting practices.

Overall, forensic accounting integrates legal, behavioral, and political considerations to address financial fraud and misconduct through specialized investigative techniques and expert testimony in legal settings.

Environmental Factors and Forensic Accounting

Previous studies have highlighted that fraud investigation and detection are among the most demanded services within the public sector (Mohd, 2018). Forensic accounting plays a crucial role in these investigations, detections, and prevention of frauds at the state level, contingent upon the availability of necessary resources. Kimberly and Evanisko (1981) argue that organizational resources' availability and allocation power significantly influence the adoption of innovation within an organization. Additionally, Ibrahim et al., (2018) suggest that the adoption of forensic accounting may depend on current organizational conditions such as size, structure, and available resources. They further argue that the environment both provides resources and poses obstacles to organizational performance. Therefore, the adoption of forensic accounting can be influenced by environmental characteristics, including resource availability.

Figure 2 indicates that the proposed theoretical model comprises five exogenous constructs (educational, legal, political, behavioral, and environmental factors) and one endogenous construct, the applicability of forensic accounting, aligned with the study's objectives and hypotheses.

THEORETICAL FRAMEWORK

Major theories are pertinent to this study: the Theory of Fraud Triangle, Theory of Fraud Diamond, and Contingency Theory. The one that best explain this study is the contingency theory.

Contingency theory, introduced by Fred Edward Fiedler, emphasizes that organizational decisions depend on various contextual factors. In the context of forensic accounting application in state governments, factors include educational levels of accountants and auditors, management's intent to adopt forensic accounting, political transparency and accountability, environmental resources for conducting forensic accounting, and legal frameworks supporting forensic accounting practices.

Contingency theory underscores the importance of understanding situational and contextual factors influencing management decisions. It analyzes the interplay between organizational structures and environmental conditions, highlighting the need for adaptability to environmental changes.

Previous studies primarily utilized fraud triangle or fraud diamond theories to explore forensic accounting, but contingency theory is particularly relevant here as it identifies conditions influencing management decisions. This study investigates factors influencing management decisions to implement forensic accounting for preventing and detecting financial misconduct in the Northwestern states of Nigeria.

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Figure 1 in the study provides a visual representation and description of how contingency theory is adapted for this specific research context.

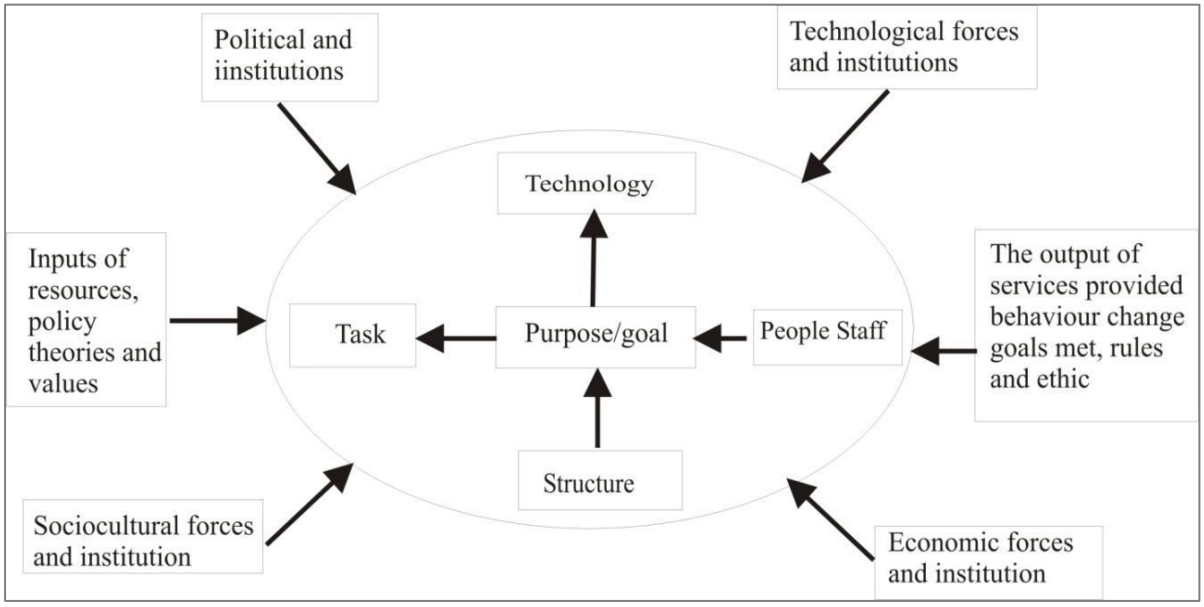

Figure 1: Contingency Theory

Source: Carlisle (1976)

"This study aims to identify the factors influencing the applicability of forensic accounting at the state level in Nigeria. The diagram by Carlisle (1976) has been adapted to illustrate these factors."

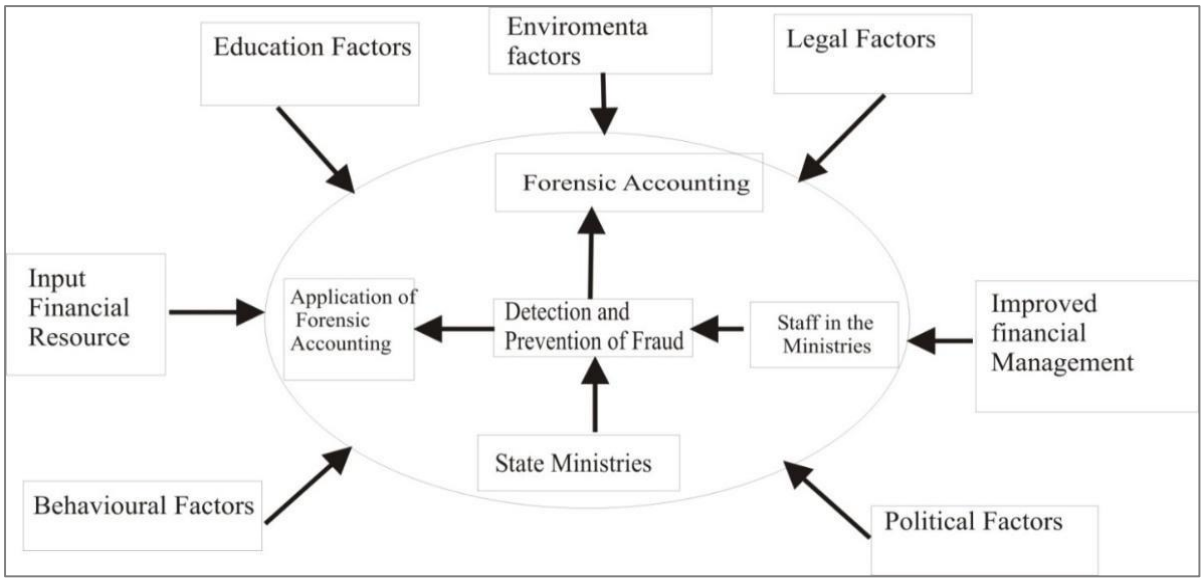

Figure 2: Adapted Contingency Theory

Source: Adapted from Carlisle (1976)

"The contingency theory adapted in the context of this study is appropriately related. All variables from Carlisle (1976) are aptly applied in Figures 1 and 2. In Figure 1, 'new technology or innovation' is replaced by forensic accounting in Figure 2; 'task' in Figure 1 becomes the application of forensic accounting in the northwestern states in Figure 2; 'purpose or goal' in Figure 1 is the essence of the innovation, focusing on detection and prevention of fraud in Figure 2. 'Structure' in Figure 1 relates to the state ministries in the northwestern region in Figure 2.

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'Staff' in Figure 1 is related to the accountants and auditors at the state government level in Figure 2. 'Input of resource, policies, theories, and values' in Figure 1 is akin to the input of financial resources in the current study as depicted in Figure 2.

"Outside the cycle in Figure 1, conditions for the adoption of new technology or innovation by organizations, including political, technological, economic, and sociocultural forces, are related to the factors determining the applicability of forensic accounting (potential for application) in Figure 2. These factors include educational, legal, political, behavioral, and environmental factors, as well as input (financial resources) and output (effective and efficient use of financial resources). Therefore, among the three theories, this theory most appropriately explains the present study."

RESEARCH METHODOLOGY

This study employed a survey research design, which is a method for collecting data directly from respondents. The reason for adopting a survey was its effectiveness in measuring attitudes, knowledge, and preferences of the respondents. Previous studies on the applicability of forensic accounting (Wilson et al., 2017; Evans, 2017; Fynaface, and Sunday, 2017; and Joseph et al., 2016) also used the survey research design, justifying its use in this study.The population of this study comprised all ministries of the 7 Northwestern States, totaling 1,636 accountants and auditors (both internal and external) at grade levels 12 and above. The states included Jigawa, Kaduna, Kano, Katsina, Kebbi, Sokoto, and Zamfara.

In survey research, determining an appropriate sample size is essential (Barlett et al., 2001) to ensure the validity of study results (Kura, 2014). The sample size for this study was determined using Taro Yamane's 1968 formula, as used in previous similar studies (Gbegi & Adebisi, 2013; Franklyn, 2013; Adefila, 2008). A sample size of 321 was arrived. Primary data was collected using a structured questionnaire, considered suitable for survey research. Closed-ended questions were used to ensure uniform responses, enhancing statistical analysis. A five-point Likert scale (ranging from 5 for "strongly agree" to 1 for "strongly disagree") was employed due to its clarity and ability to reduce bias.

Assessment of the Structural Model

This section presents the structural equation model used for data analysis. The standard bootstrapping procedure was employed, utilizing 5000 bootstrap samples for 392 cases to assess the significance of path coefficients in direct relationships (Hair et al., 2014). The primary objectives of this study are to empirically examine the direct relationships between independent variables (IVs) and the dependent variable (DV). The structural model tests the hypotheses of the study, determines the coefficient of determination, effect size, and the predictive relevance of the model.

4.7 Assessment of the Structural Model

This section presents the results and analysis of the structural equation model used in this study, focusing on the direct relationships between independent variables (IVs) and the dependent variable (DV), which is the applicability of forensic accounting in North-Western states, Nigeria.

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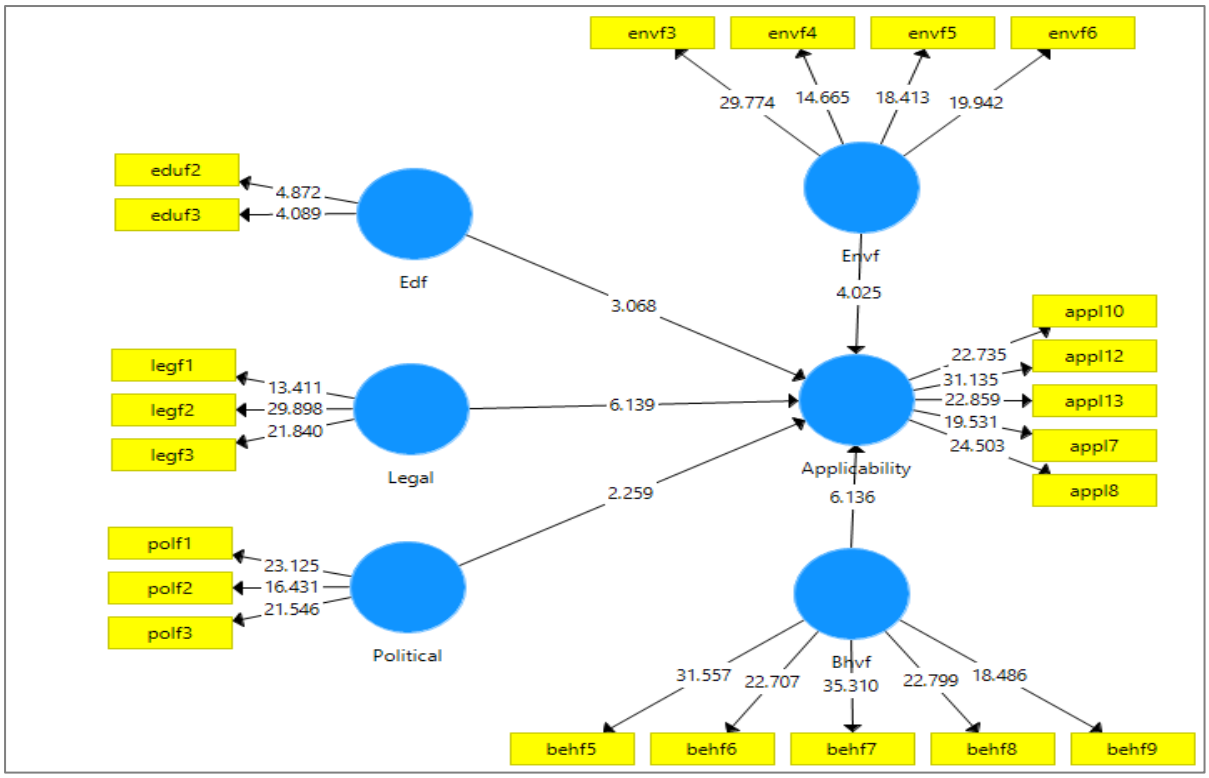

Figure 3: PLS Bootstrapping result Source: Field Survey, 2024

4.7.1 Hypotheses Testing for Direct Relationships

Table 1: *Test of hypotheses – Path coefficient*

Hypothesis	Beta Value	Standard Dev	T Statistics	P-value s	Decision
H_{01}	0.123	0.040	3.068	0.000	Not Supported
H_{02}	0.323	0.053	6.139	0.000	Not Supported
H_{03}	0.253	0.041	6.136	0.000	Not Supported
H_{04}	0.119	0.053	2.259	0.001	Not Supported
H_{05}	0.193	0.048	4.025	0.000	Not Supported

$R^2 = 0.450$

Source: Field Survey, 2024

The analysis shows that all hypotheses, which propose no significant relationship between each type of factor (educational, legal, behavioral, political, environmental) and the applicability of forensic accounting, were rejected. Therefore, the alternate hypotheses are supported, indicating significant positive relationships between all factors and the applicability of forensic accounting.

4.7.2 Coefficient of Determination for Direct Relationships

The coefficient of determination (R-squared, R^2) assesses the predictive accuracy of the model:

Table 2: ***Coefficient of Determination for Direct Relationship: R-Squared***

Construct	R-Squared
Applicability	0.450

Source: Field Survey, 2024

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This means that approximately 45% of the variance in the applicability of forensic accounting in North-Western Nigeria can be explained by the exogenous variables included in this study. The remaining 55% variance is attributed to other factors not covered by this study.

According to Cohen's guidelines (Cohen, 1988), an R^2 value of 0.450 is considered substantial, indicating a strong influence of the independent variables (educational, legal, behavioral, political, and environmental factors) on the dependent variable (applicability of forensic accounting).

4.7.3 Effect Size of the Model

The effect size (F-square, f^2) measures the magnitude of the relationships between the independent variables and the dependent variable:

Table 3: F-square; effect size

Construct	Applicability	Effect Size
Bhvf	0.091	Small
Edf	0.027	Small
Envf	0.051	Small
Legal	0.135	Small
Political	0.021	Small

Source: Field Survey, 2024

The effect sizes indicate small to moderate influences of each independent variable on the applicability of forensic accounting. Legal factors show the largest effect size among the variables considered.

4.7.4 Predictive Relevance of the Model

The predictive relevance of the model is assessed using the Q^2 value, which measures the cross-validated redundancy of the endogenous construct:

Table 4: Cross-Validity Redundancy

Construct	**SSO**	**SSE**	**Q^2 (=1-SSE/SSO)**
Applicability	1,980.00	1,510.18	0.237
Bhvf	1,980.00	1,980.00	
Edf	792	792	
Envf	1,584.00	1,584.00	
Legal	1,188.00	1,188.00	
Political	1,188.00	1,188.00	

Source: Field Survey, 2024

The Q^2 value of 0.237 for applicability indicates that the model has predictive relevance, as it exceeds zero. This suggests that the structural model effectively predicts the applicability of forensic accounting based on the exogenous variables.

This structured analysis provides a comprehensive evaluation of the structural equation model, covering hypotheses testing, and coefficient of determination, effect sizes, and predictive relevance. It underscores the significant impact of educational, legal, behavioral, political, and environmental factors on the applicability of forensic accounting in the context studied.

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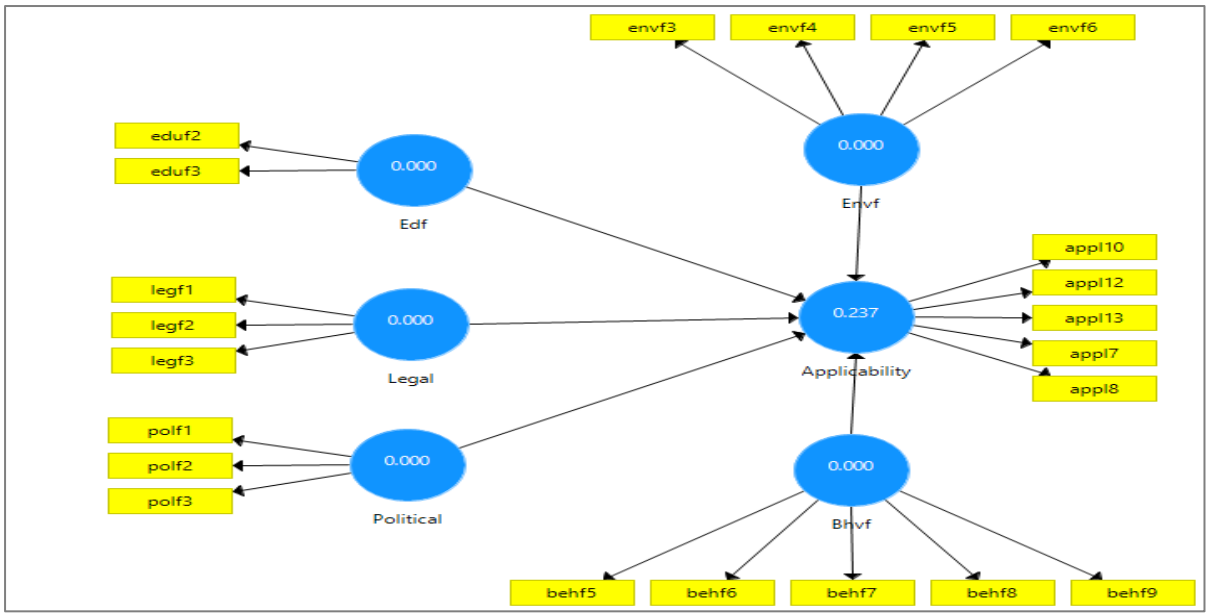

Figure 4: Predictive Relevance of the Model

Source: Computed from Field Survey, 2024

4.7.5 Predictive Power of the Model (PLS Predict)

The predictive power of a model is crucial beyond its in-sample explanatory ability (R^2). Shmueli et al. (2016) proposed evaluating predictive performance using a holdout sample, where the model is tested on data not used for training. Table 5 summarizes the predictive metrics (RMSE, MAE, Q^2_predict) for the PLS model:

Table 5: Summary of PLS predict

	RMSE	MAE	Q^2_predict
Applicability	0.571	0.412	0.379

Source: Field Survey, 2024

Table 6: PLS model and Linear Model

PLS Model

Items	RMSE	MAE	MAPE	Q^2_predict
appl10	0.889	0.656	25.729	0.229
appl12	0.76	0.585	18.863	0.310
appl13	0.774	0.601	19.194	0.190
appl7	0.823	0.611	21.441	0.257
appl8	1.005	0.769	29.848	0.210

Source: Field Survey, 2024

Linear Model

Items	RMSE	MAE	MAPE	Q^2_predict
appl10	0.812	0.597	21.715	0.357
appl12	0.738	0.554	17.82	0.349
appl13	0.716	0.546	17.026	0.306
appl7	0.823	0.596	21.069	0.259
appl8	0.96	0.728	28.017	0.28

Source: Field Survey, 2024

The study concludes that the PLS-SEM model generally outperforms the Linear Model in terms

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of RMSE and MAE metrics, indicating superior predictive power. Moreover, all Q^2_predict values for endogenous constructs are above 0, suggesting that the model provides meaningful predictions beyond what would be expected by chance or by using simpler benchmarks.

4.8 Importance-Performance Map Analysis (IPMA)

The IPMA assesses the relationship between independent variables (like legal, political, environmental, educational, and behavioral factors) and the dependent variable (application of forensic accounting). Key findings from the IPMA include:

- Importance: Legal factors are deemed most important (83%), followed by political (77%), environmental (76%), educational (74%), and behavioral factors (68%).

- Performance: Legal factors also exhibit the highest performance (83%), indicating they are effectively influencing the dependent variable. Behavioral factors, though less important, show lower performance (68%), suggesting room for improvement.

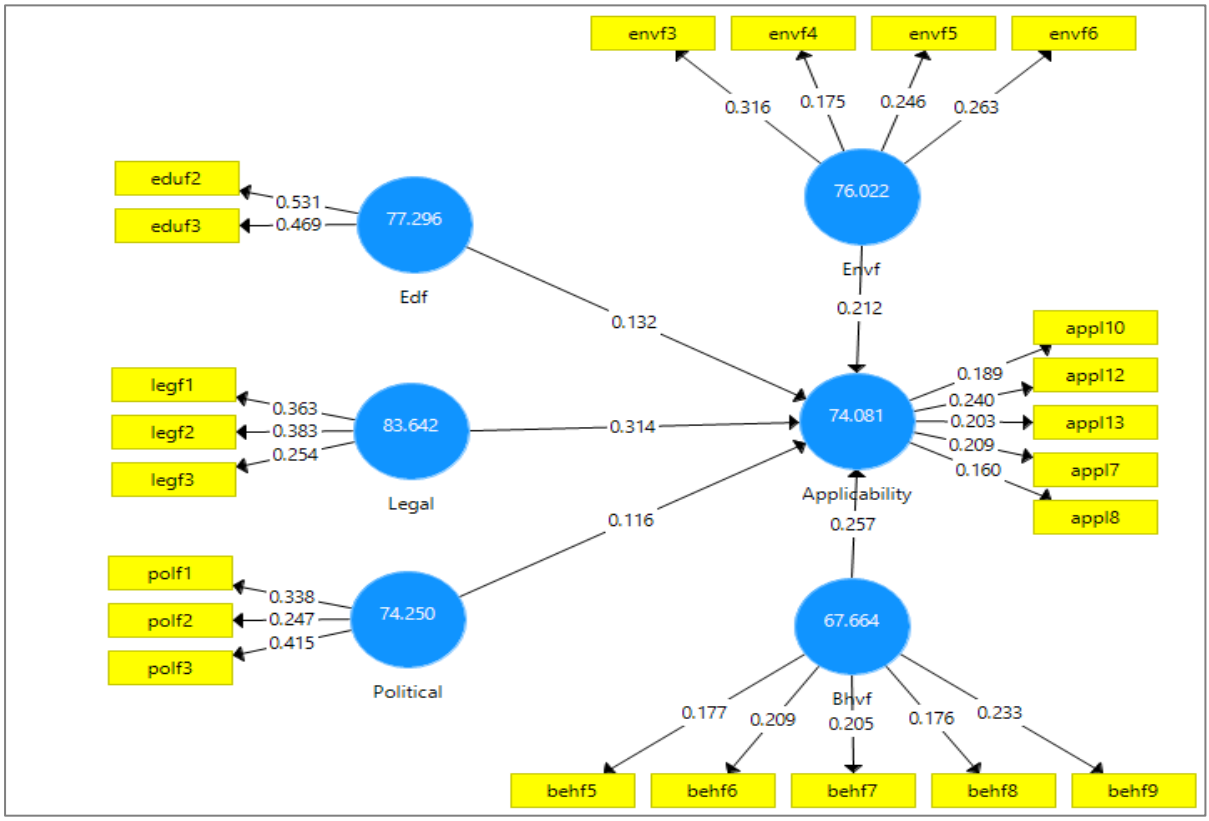

Figure 5: IPMA Model **Source: Computed from Field Survey, 2024**

DISCUSSION OF FINDINGS

The study identified several key factors—educational, legal, behavioral, political, and environmental—that significantly influence the application of forensic accounting in the Northwestern states of Nigeria.

Educational factors were found to play a crucial role in the application of forensic accounting. The study highlighted that a strong educational foundation, including knowledge acquired through universities and professional associations, is essential. The integration of forensic accounting into educational curricula was emphasized as pivotal for fostering the necessary skills among accounting professionals. The findings underscored the positive impact of

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educational factors on enhancing the applicability of forensic accounting.

Legal factors emerged as another significant determinant. The study pointed out that the effectiveness of forensic accounting relies heavily on supportive legal frameworks. Weaknesses in litigation support and delays in the judicial process were identified as barriers. The study recommended stronger legal backing to empower forensic accountants in carrying out their duties effectively, particularly in litigation and expert witness roles.

Behavioral factors were highlighted as crucial influencers of forensic accounting applicability. Factors such as acceptance of forensic accounting services, understanding of associated risks, and ethical considerations were identified. The study suggested that positive behavioral attitudes among stakeholders, including accountants and management, are essential for successful implementation.

Political factors were also found to significantly affect the application of forensic accounting. Transparency, accountability, and political will were identified as key determinants. The study emphasized the importance of political support in combating financial misconduct through forensic accounting practices. Issues such as abuse of power and lack of continuity in fraud investigation agencies were highlighted as challenges that political commitment could address.

Environmental factors were briefly mentioned, indicating their role in shaping the landscape for forensic accounting practices. The study hinted at the impact of technological advancements and organizational environments on fraud detection and prevention efforts.

Influences of Educational Factors on the Applicability of Forensic Accounting

The study found that educational factors significantly contribute to the applicability of forensic accounting. Educational institutions and professional associations were noted as critical in imparting the necessary skills and knowledge for effective forensic accounting practices.

Influences of Legal Factors on the Applicability of Forensic Accounting

Legal factors were identified as crucial determinants affecting forensic accounting applicability. The study emphasized the need for robust legal frameworks to support forensic accounting activities, including litigation and expert witnessing in court.

Influences of Behavioral Factors on the Applicability of Forensic Accounting

Behavioral factors were found to significantly influence the applicability of forensic accounting. Stakeholders' intentions to use forensic accounting techniques, their understanding of benefits and risks, and ethical considerations were highlighted as key behavioral influencers.

Influences of Political Factors on the Applicability of Forensic Accounting

Political factors were shown to have a significant impact on forensic accounting applicability. The study underscored the role of political will, transparency, and accountability in fostering an environment conducive to forensic accounting practices.

Influences of Environmental factors on the Applicability of Forensic Accounting

Hypothesis five examined the impact of environmental factors on the applicability of forensic accounting in Nigeria. The null hypothesis stated that "Environmental factors do not significantly determine the applicability of forensic accounting in North-Western states." However, the PLS path model results revealed a positive relationship (Beta value = 0.193, t-value = 4.025, p-value = 0.000), indicating that environmental factors do indeed significantly influence the applicability of forensic accounting. Specifically, the study found that environmental factors accounted for 19% of the variability in the applicability of forensic

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accounting, as indicated by the coefficient of determination (R2).

Environmental factors such as the availability of sufficient computers for forensic investigations, conducive working environments, and the presence of necessary equipment and facilities tailored for forensic experts were shown to be crucial. These factors were found to play a significant role in facilitating the practice of forensic accounting, supporting earlier findings by Ibrahim et al., (2016) and Ibrahim (2018). These studies highlighted that effective investigation of financial malpractices requires environmentally friendly infrastructural support to enable forensic experts to detect and prevent fraud in both government and private sectors.

CONCLUSIONS

The study's findings affirm that educational, legal, behavioral, political, and environmental factors significantly impact the applicability of forensic accounting in Nigeria's north-western states. Key conclusions include:

- Educational factors: Integrated interdisciplinary knowledge is crucial.
- Legal factors: Legal frameworks and procedures for forensic accounting are essential.
- Behavioral factors: Stakeholders' attitudes influence forensic accounting's application.
- Political factors: Continuity of policies and governance transparency are critical.
- Environmental factors: Adequate resources and conducive conditions are necessary.

RECOMMENDATIONS

Based on the findings, recommendations include:

- Education: Introduce forensic accounting courses in academic and professional curricula.
- Legislation: Enact laws to support forensic accounting practices.
- Awareness: Collaborate for public awareness campaigns on forensic accounting benefits.
- Political commitment: Foster political will for transparency and accountability.
- Infrastructure: Provide necessary resources for forensic accounting.

HYPOTHESES TESTING FOR DIRECT RELATIONSHIPS

Figure 3 illustrates the model that specifically analyzes direct relationships as represented by the following hypotheses:

H01: Educational factors do not significantly determine the applicability of forensic accounting in North-Western states, Nigeria.

H02: Legal factors do not significantly determine the applicability of forensic accounting in North-Western states, Nigeria.

H03: Behavioral factors do not significantly determine the applicability of forensic accounting in North-Western states, Nigeria.

H04: Political factors do not significantly determine the applicability of forensic accounting in

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North-Western states, Nigeria.

H05: Environmental factors do not significantly determine the applicability of forensic accounting in North-Western states, Nigeria. The assessment of the structural model using bootstrapping results is reported in Figure 3 and Table 1.

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