

RELATIONSHIP BETWEEN COERCIVE PRESSURE AND THE USE OF FORENSIC ACCOUNTING SERVICES TO DETECT AND PREVENT FRAUD IN PUBLIC SECTOR

BY

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Abstract

This study examined relationship between coercive pressure and the use of forensic accounting services to detect and prevent fraud in the public sector, with evidence from some selected MDAs in Nigeria. Primary and secondary sources of data were used, two hypotheses were stated; questionnaires were drawn in line with the hypothesis for testing. A total of 275 samples, out of which 235 were retrieved from the sample of the population which consists of public sector accountant, auditors, lawyers, and investigators that are staff of the Office of AuFG, NNPC, SEC, CBN, ICPC, EFCC, CID, and NFIUs; using simple random sampling. Analyses were carried out using descriptive and inferential statistics with the help of SPSS and Smart-PLS. All hypotheses were accepted, among the findings was coercive pressure can positively influence the decision of MDAs in using forensic Accounting Services to detect and prevent fraud, the type of MDAs have moderating effects on the relationship between the decision to use forensic accounting services and all other determinants. Government should view MDAs as a mechanism to achieve their policies, create a single body that can act as an intermediary that can be referred to by MDAs in searching for the best solution to deter fraud., Public Account Committee should expand its role in protecting the interest of the public

Keyword: Coercive pressure, Forensic accounting and Public sector

Introduction

Through their routine audits, the internal or external auditors were responsible for detecting fraud. Accountants are increasingly aware that auditors can only verify if books are in line with generally accepted accounting principles, auditing standards, and policies. As a result, a new category of accounting was required to identify fraud that allegedly engaged; this category of accounting is known as "forensic accounting.". According to consensus, forensic accounting, also known as forensic investigations, looks beyond the numbers in financial records and deals directly with the reality of the situation at hand. It is an evolving career and tool available to accounting professionals for effective fraud prevention and detection. With the existence of anti-graft agencies like the Economic and Financial Crime Commission (EFCC), Independent Corruption Practices Commission (ICPC), and Nigerian Financial Intelligent Unit (NFIU) to combat fraud and corruption in the nation, it is alarming that instances of fraud have grown so pervasive that they are quickly taking on pandemic proportions. It is challenging for the Nigerian government to fulfil its corporate social responsibility to its citizens because of this predicament (Obaretin, 2010). This necessitates a review of the Forensic Accounting practices employed by MDAs to determine if coercive pressure influence MDAs' decision to use forensic accounting services to detect and prevent fraud in Nigeria.

Organizations depending on a dominating factor that has control over limited and essential resources may be required to adopt structures or programs that serve the dominant factor's objectives, and these resource-dependent organizations may comply with the demands to ensure their survival. MDAs require resources to survive. As a resource provider, the federal government, for example, has the authority to control specific entities (Carpenter & Feroz, 2001). In this study, coercive pressure refers to federal government directives, rules, and policies as well as reports on fraud from associated government entities. Coercive pressures is closely related to the Financial Regulation, Finance Act 2021, and call circulars that govern MDAs' operations in Nigeria within the context of this research (Ashworth et al., 2007).

Anti-graft agencies were founded by the federal government as agencies in charge of strengthening defences against fraud's effects on the Nation. Since the Agencies were founded, the annual fraud indicator report, which estimates the cost of fraud, was released annually in form of a budget. MDAs intend to engage in forensic accounting services when pressure from the federal government arises, either through the implementation of specific rules or the production of reports on the amount of fraud that demands MDAs to successfully combat

fraud. The 1999 constitutions and Audit ordinance governs the Auditor General's function in Nigeria. Its primary duties include acting as an external auditor and selecting accountants to perform audits in MDAs. The Auditor General is legally mandated to make value-for-money assessments of operational arrangements and successes in addition to its role as an external auditor under the Audit ordinance act (Gomes, 2006). The news media is one of the primary channels via which the general public learns about organizations, their initiatives, and their connections to issues of public interest (Einwiller, Carroll, & Korn, 2010). In democratic systems, the media play a role as an unofficial forum for political accountability (Bovens, 2007). Reiner (2007) asserts that media and crime analysts pay particular attention to three interrelated issues: the nature, consequences, and causes of how violence is portrayed in the media.

The victims, offenders, institutions of formal governance (police, prosecutors, regulators, and trials), as well as third parties, are some of the major protagonists in media coverage of financial crimes like fraud. Non-Governmental Organizations, local and international corporations, trade organizations, pressure groups, and forensic accounting firms are examples of third parties (Levi, 2006). Studies in the past indicated that messages broadcast by mass media, such as television and newspapers, are likely to affect an adopter's intention (Rogers, 1995). Based on an institutional viewpoint, Van Peursem & Balme (2010) examined the influence of the media on the New Zealand Serious Fraud Office's practice of quality and threat of disestablishment. The study's findings demonstrate that the media may exert significant social and practical pressure for change. Using the headlines Media outlets like the TVC, Channels TV, and BBC have highlighted the Federal government's action and the results of the investigations in a case involving charges of corrupt governance that resulted in fraud investigations of the NNPC and CBN. The aforementioned news headlines could give the general public a bad impression of the problems with fraud in MDAs. To avoid a bad reputation, MDAs who are responsible for protecting public finances must take proactive measures, such as hiring forensic accounting specialists. The institutional surroundings of MDAs include the office of the Auditor General of the Federation, National Assembly, the Media, Other MDAs, Professional Bodies, Associations, External Auditors, and Stakeholders believed that an alternative to identifying and preventing fraud in MDAs is to use forensic accounting services (as in the case of NNPC), which can be seen as a new organizational behavior. It is necessary to clarify how organizational pressure from outside sources affects MDAs' decisions to engage in forensic accounting solutions.

The notion of utilizing forensic accounting services to identify and stop fraud may result from influences from outside of their environment. The following hypotheses were developed to clarify and understand how the decision to use forensic accounting service was influence by coercive pressure:

H₁: Directives, Laws, and policies from the Federal government and reports on fraud by the relevant government agencies positively influence MDAs' decision to use Forensic Accounting Services

H₂: News of fraud highlighted by the media will positively influence the Decision of MDAs to use forensic accounting services to detect and prevent fraud.

Literature Review

As well as using accounting, auditing, and investigative skills to support a legal case, forensic accounting is the practice of applying a specialized body of knowledge to the evidence of economic transactions and reporting suitable for establishing accountability or valuing administrative proceedings. You could say that this is the result of the skills in accounting, auditing, and inquiry combined. Forensic accounting combines knowledge of accounting, auditing, and investigation (Zysman, 2001). Dhar & Sarkar (2010) defined forensic accounting as the application of accounting ideas and methods to resolve legal difficulties. When fraudsters are found, reporting is required, and the report is utilized as evidence in judicial or administrative proceedings. According to Mehta and Mathur (2007), a court ruling from 1817 can be used to date forensic accounting (or at least accounting expert testimony). The Accountant's Handbook on Fraud & Commercial Crime defines forensic accounting as the use of financial expertise and an investigative mindset to address unresolved problems while operating within the bounds of the rules of evidence. In general, forensic accounting is a combination of accounting, finance, law, computerization, ethics, and criminology, with a focus on preventing and detecting financial fraud as well as conducting investigations to support legal proceedings to bring wrongdoers to justice.

Fraudulent practices, according to Ojaide (2000), involve all unlawful methods of obtaining and keeping the property to the detriment of another person. Frauds are unethical, dishonest, false, and manipulative acts committed to obtain financial or non-financial gains. According to the EFCC (2004), fraud is the non-violent criminal and illicit activity committed to earn wealth illegally either individually or in a group or organized manner thereby violating existing legislation governing the economic activities of the government and its administration. According to Nwaze (2012), fraud is a predetermined and planned deceptive process or device that is typically used by an individual or group of individuals with the express purpose of defrauding another person or organization to obtain an unfair advantage that would not have arisen in the absence of such deceptive procedure.

Formal and informal restrictions placed on organizations by other organizations on which they depend as well as by cultural norms in the society in which the organizations operate are known as coercive pressures (DiMaggio & Powell, 1991). According to empirical studies, a range of factors, such as resource-dominant companies and regulatory agencies, can exert coercive pressure on organizations. In other words, the Federal Government may exert voluntary pressure or legal pressure to affect MDAs' decision-making (Oliver, 1992).

Empirical Review

Studies on forensic accounting by authors like Dada, Oluwabi, & Okwu (2013), and Okoye & Gbegi (2013), have provided evidence of the effectiveness of forensic accounting as a tool for fraud detection and prevention. As a result, these studies served as a foundation for a critical evaluation of whether coercive pressure can influence the decision of MDAs to use forensic accounting services. Numerous forensic accounting studies have examined the present state and potential future role of forensic accounting education (Carnes & Gierlasinski, 2001; Curtis, 2008; Houck et al., 2006; Ibex & Grippo, 2011; Harris & Brown, 2000). According to the findings of these studies, forensic accounting is becoming more popular as a result of the ability to combat fraud more effectively. The use of external consultants for forensic accounting services, however, is the concern of this study (e.g. Selim, & Yiannakas, 2000). To determine the factors influencing the use of forensic accounting services to detect and prevent fraud in Nigeria's public sector, which are offered by consultants and in-house specialist by MDAs, the study carry out an empirical analysis to test the data with theories to establish the links.

Theoretical Framework

According to the New Institutional Sociology (NIS), influences in a larger society have an impact on an organization's decisions. To obtain legitimacy, MDAs will abide by the rules and regulations that society, and more specifically, a select group of social institutions, value. A way of thinking about formal organizational structures and the types of historically ingrained social factors that lead to their formation is the NIS viewpoint on institutional theory. Institutional theory, for instance, is applied in the public sector (Ahrens & Ferry, 2016; Fadda, & Pavan, 2010; Seal, 1999). Bowerman (2002) used isomorphism to elucidate the first adoption of the Business Excellence Model by the English local government. To compare local governments in Scotland and New Zealand in terms of management accounting, Lapsley and Pallot (2000) used new institutionalist ideas. When comparing Scottish local authorities to their counterparts in New Zealand, they discovered signs of institutional isomorphism. In keeping with this perspective, Ashworth et al. (2007) claim that institutional theory provides a useful complement to managerial and technical perspectives on organizational reform in the public sector. This paper, the institutions are Ministry, Departments, and Agencies (MDAs)

The federal government, media, professional organizations, other MDAs, external auditors, and other stakeholders were all part of the institutional contexts of MDAs using forensic accounting services, which can be seen as a new organizational practice, which is an alternative to detect and prevent fraud in MDAs. The decision to use forensic accounting services by MDAs may be influenced by external influences from their surroundings. Therefore, the study will used New Institutional Sociology approach to describe and comprehend how the organizational level external forces affect the decision process for MDAs to use forensic accounting services to detect and prevent fraud in public sector. The federal government, related governmental institutions, and professional bodies are among the organizations that typically exercise coercive pressure on MDAs within the context of the study. This is especially accurate when it comes to putting institutional theory's principles into practice in terms of policies, rules, procedures, and practices (Ashworth et al., 2007). The MDAs counter-fraud system includes participation from the federal government and other public bodies. In this study, the federal government and other related governmental institutions may exert coercive pressure.

Methodology

For this study, a quantitative research methodology was employed. The study tests the variables that have been identified using a theory. The data were analyzed using the Statistical Package for the Social Sciences (SPSS) version 22 and Smart PLS 3.0. A series of statistical procedures were used to answer the research questions and test the hypotheses. The population of the research was senior officers in all the selected MDAs. The population was however limited to the Office of the Auditor General of the Federation (OAGF), Nigerian National Petroleum Cooperation (NNPC), Central Bank of Nigeria (CBN), Security and Exchange Commission (SEC), Independent Corrupt Practice Commission (ICPC), Economic and Financial Crime Commission (EFCC), Nigerian Financial Intelligence Unit (NFIU) and the Criminal Investigation Department of the Nigerian Police Force. The population which consists of Accountants, Auditors, Lawyers, Professional Accountants, and Investigators within the MDAs are treated in a sub-Group using a simple random sampling, samples were drawn from each group. This method was used because the population of the study is not geographically dispersed and a sample frame exist (Saunders, Lewis & Thornhill, 2009). The table of determining sample size for finite by Krejcie and Morgan (1970), was used

to determine the sample size. The original dataset of the SPSS variable view page contains 18,252 data points and out of this, it was revealed that 27 data points representing 0.15% were randomly missing in the dataset (see Appendices table 1.3). The missing value analysis revealed that none of the indicators had up to 5% of missing values; hence, the missing values were replaced through SPSS 22 using the series mean replacement method. When the skewness statistics value is less than 2 and the kurtosis value is less than 7, the variable distribution is said to be normal. Accordingly, both the Skewness and Kurtosis of the metric variables for the study were below the threshold value, which shows that the normalcy assumptions were not broken, based on the reasoning from the prior literature and the results produced.

The correlation matrix was used to determine whether there is significant collinearity between the variables in the study. The correlations between the variables are shown (see appendices, table 1.5), and the findings reveal that multicollinearity is not present, demonstrating that the correlation between the variables were appropriately below the suggested threshold value of 0.90 and above (Hair Jr et al., 2014). An investigation into the causative variable structure of a psychometric tool was conducted using exploratory factor analysis (EFA) (Osborne & Fitzpatrick, 2012). By lowering the number of observable variables to a smaller number of hidden factors, Exploratory Factor Analysis is used to reveal the construct dimensions (Treiblmaier & Filzmoser, 2010). Using structural equation modelling (SEM), the confirmatory factor analysis and hypothesis testing were carried out. SEM, a second-generation multivariate data analysis technique is used simultaneously to analyze the measurement model and the structural model.

Results

The study shows the type of MDAs that are selected to participate in the research, respondent from ICPC constitute 18.8% (44) which is the highest and followed by NNPC which constitute 13.7% (32), the list respondent are the NFIU which constitute 6%(14) of the total 234 respondents. It depicts the profile of the individual respondents within the sample, the majority of responses were investigators with more than 37%. The director of Legal, Corporate Resources, and Finance contributed 20.9% followed by the Head of the internal audit with more than 12%. Meanwhile, the responses received from others, include NBA, and CPI. CIMA was 18% with the least received from the Chief Executive at 3%. The majority of respondents were in the range of 41 to 50 years old and held a Master's degree 57.4%. In terms of professional bodies, the data revealed that most of the respondents were a member of the ANAN more than 48%. Only 3% of respondents surveyed held membership in others categories that are not dealing with fraud prevention and detection. Overall, the respondents that participated in the research were sufficiently knowledgeable in fraud prevention and detection activities, which was vital in giving meaningful answers to the questionnaire. All the MDAs are having Internal audits in-house except 5,4, and 14 responses from ICPC, CBN and EFCC indicate internal audit functions are partially outsourced. The in-house counter-fraud team exists in all the MDAs except NNPC and the majority of the staff strength in the counter-fraud team is between 21-25 staff. Generally, the existence of an internal audit unit, counter fraud team, and the strength of the staff in the team of the various MDAs are what the research used to see their moderating effect between the determinants of using forensic accounting services and other factors. The study showed that is the cross-tabulation of MDAs, Forensic Accounting Services, and the service providers of these services. All the MDAs indicate that they have used forensic accounting previously and still using it. Only NNPC, SEC, and CBN are the major patronizers of KPMG, PWC while ICPC, EFCC, NFIU, and CID are not using the big four firms but rather others which are individual consultants and inhouse trained experts because of National data privacy. Generally, the response indicates the use of Forensic Accounting Services which makes this work investigate the factors that influence the decision of these MDAs to use forensic accounting services for the prevention and detection of fraud in the public sector. Majority of the response from the MDAs indicate that the forensic accounting services that they are using are Fraud investigation and Detection which constitute 36.3% and 32.9% respectively, litigation support account for 13.7% while prosecution cases and data mining constitute 5.1% each. Others services are Asset tracing, Fraud Risk Management and Fraud training constitute 1.7% each.

According to item reliability, each item's loadings are evaluated. The item loadings are presented, the loadings show how well the items correlate with the corresponding constructions. Maintaining low-loading items would thereby reduce the correlation between the construct's items (Nunnally 1978). A second test of the improved measuring model revealed that all loadings were higher than the 0.6 cut offs. According to the item loading statistics, the majority of the items were loaded above 0.707, while only a small number of items were loaded between 0.6 and 0.7. PLS analysis was used to determine internal consistency for each construct, and the findings are shown in the appendix. The information demonstrates that every construct satisfies the requirement for a minimum value of 0.7. Barclay, Higgins, and Thompson (1995) claim that a construct has achieved discriminant validity when its square root of AVE is greater than its correlation with other constructs. The attainment of discriminant validity is confirmed. Every item had a higher loading on the construct they were measuring than on any other construct in the model, as shown in the appendix. The second prerequisite for discriminant validity was

thus met. The implication is that all of the reflecting constructs in the measuring model are unique. The coefficient of determination (R^2) of the endogenous constructs could be used by researchers to evaluate the model's explanatory ability (Santosa, Wei, & Chan 2005). Falk and Miller (1992) advised an (R^2) value of at least 0.10. All of the (R^2) values surpass this cut-off. The model also accounts for 56.5% (R^2) of the variance explained the decision to use forensic accounting services.

Test of Hypotheses

Table 1 provides an overview of the hypotheses testing outcomes. The relationship's direction is shown by the standardized path coefficient, which is positive or negative, and its significance is determined by the t-value. The table shows that the hypotheses are Accepted.

Table 1: Results of hypotheses testing

Hypothesis	Standard path coefficient (β)	t- value	Outcome
H1: Directives, rules, and policies from the Federal government and related government agencies will positively influence the Decision of MDAs to use forensic accounting services	0.238	2.743	Accepted
H2: News of fraud highlighted by the media will positively influence the Decision of MDAs to use forensic accounting services	0.218	2.660	Accepted

Source: Smart PLS 3

At $R^2 = 56.5\%$, the Decision to Use model's explanatory power is adequate. The hypothesis testing confirmed the validity of the hypotheses. (H1: = 0.238, t-value = 2.743, p 0.05) The data from the analysis demonstrate that the federal government and related agencies have a positive and significant influence, therefore, it is was established that coercive pressure from the federal government and other related agencies influence MDAs' decisions to use forensic accounting services to detect and prevent fraud in the public sector. When MDAs decide to use forensic accounting services, Hypothesis H₂ analyzes the influence of media on their decisions through television, radio, and print media. The data revealed that media (H₂: = 0.218, t-value = 2.660) has a positive effect and is statistically significant, much like H₁ did. The results support the assertion that media has a substantial influence on whether MDAs decide to use forensic accounting services to detect and prevent fraud. Therefore, H₂ is accepted. In general, coercive pressure have a positive and significant impact on MDAs' decision to use forensic accounting services to detect and prevent fraud in the public sector. The quantitative results are supported by a large body of research on ethical decision-making (Gibson and Frakes 1997; Cordano and Frieze 2000; Carpenter and Reimers 2005; Gillet and Uddin 2005) as well as protective behavior research (Vanlandingham et al. 1995; Wulfert and Wan 1995;) which reported on the significant influence of coercive pressure. The findings are in line with earlier institutional theory studies by Khadaroo (2005), Arena Arnaboldi, & Azzone (2006), Bovaird & Downe (2006), Tsamenyi et al. (2006), and Williams et al. (2009), which discovered that coercive pressures had a positive impact on organizational changes in the public and private sectors.

Testing of Moderating Hypothesis

The hypothesis on the moderating effects of MDAs type on the link between the Decision to use Forensic Accounting Services and its Determinants was investigated using the multi-group analysis technique advised by Chin (2004). Internal consistency must meet a minimum requirement of 0.7, but the AVE value must be higher than 0.5. The outcomes of the statistical analysis demonstrate that all reflective constructs meet these requirements. As a result, the convergent validity was proven. The statistical analysis reveals that the groups differ from one another. The next step is to decide whether or not the changes are substantial. The Kolmogorov-Smirnov test of normalcy was used to determine the data's initial validity. The outcome demonstrates that the data are not distributed ordinarily. The Smith Satterthwaite t-test, which is used when data deviates from the normal distribution, is therefore selected. The outcomes of the t-tests for each group are then described in detail (appendices). The moderating effects of the MDA type were significantly supported by the Smith-Satterthwaite test.

Table 2 Summary of hypothesis testing for Moderating effect of MDAs type

Path	Anti-Graft MDAs		Non-Anti-graft MDAs		Out Come
	Standardized Path Coefficient	t-Value	Standardized Path Coefficient	t-Value	
H1: DRP → DTU	0.089	1.185	0.236	4.117***	Accepted
H2: MR → DTU	0.259	3.784***	0.100	1.427	Accepted
R^2	56.8%		47.3%		

Anti-graft MDAs and Non-Antigraft MDAs were the two categories for MDAs. In the MDAs type, all of the path coefficients showed significant differences. The Smith-Satterthwaite test, however, showed that MDA types had similarities in their decision to use forensic accounting services to detect and prevent fraud by MDA. Overall findings indicate that the hypothesis is accepted.

Conclusions

Coercive pressure in form of Directives, Rules, and Policies from Federal Government and Reports on fraud by the related government agencies influences MDAs in the decision to use forensic accounting services. Directives, rules, and policies through best practice seem important as Some MDAs like EFCC, ICPC, and NFIU that used forensic accounting services tend to use the specialist expert rather than the Big Four Firms. The Office of the Auditor General of the Federation along with Professional bodies produced best practices to counter fraud effectively that seemed important and beneficial for MDAs.

Recommendations

1. Accordingly, the Federal government may view MDAs as a mechanism to achieve their policies rather than separate institutions that represent citizens as such, Federal Government may provide assistance and action plan to MDAs to counter fraud effectively in terms of policies.
2. The federal government intervened through the Office of the Auditor General which appointed PwC to conduct the investigation process and the forensic audit. In this case, MDAs had no choice but to investigate using forensic accounting services providers.
3. The intervention by the federal government evidenced that MDAs have to abide by any action of the federal government, particularly in high-profile cases, the appointment of PwC, in this context, can be considered as a signal from the federal government to MDAs on the importance of protecting public fund and as enhancing deterrent of fraud.
4. The federal government could make the existence of counter-fraud teams or units compulsory, similar to that of EFCC and ICPC which had similar skills and knowledge with forensic accounting specialist.

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