Empirical Assessment of Factors Influencing Intention to use Forensic Accounting Services in Nigeria

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ABSTRACT
The broad objective of this study examined factors influencing organizations’ intentions to use forensic accounting services in fraud detection and prevention in Nigeria. Two hundred (200) respondents from some selected quoted financial and non-financial companies were randomly selected. Structured four-scale Likert-type questionnaire was used as the research instrument to elicit responses from the respondents who were mainly internal auditors, chief accountants, executive directors and managers. The data were analyzed using ordinary least squares multiple regression method. Findings made indicate that the perceived benefits and perceived risks of using forensic accounting services were largely significant at influencing organizations’ intention to use forensic accounting in fraud detection and prevention in the Nigeria context. Awareness, attitude and stakeholders’ pressures do not significantly influence organizations’ intention to use forensic accounting in fraud detection and prevention in the Nigeria context. It is therefore recommended that government and regulatory authorities need to ensure the provision of standards and guidelines to regulate forensic activities and above all, Nigerians should embrace integrity, objectivity, fairness and accountability in their day-to-day activities particularly in the public sector.

Keywords: Perceived Benefits, Perceived Risks, Awareness, Attitude, Stakeholders’ Pressure

INTRODUCTION
The survival of every company in the corporate world and establishments in the public sector depends largely on myriad factors; and the ability to reduce fraud to the barest minimum and constantly prevent it, is one of the factors. The incessant reports of the collapse of quoted companies and systemic corruption in Nigeria has not really indicated the sincere practices of corporate governance code of best practices. The perpetration of frauds and corruption whether in the public or private sector is usually occasioned by the weakness of the corporate governance code of best practices upon which every other areas hinged on including the intention to use forensic accounting services. Though forensic accounting is claimed to be used for fraud investigation, its efficacy cannot be felt or really noticed in Nigeria, perhaps because it is still evolving or due to inadequate trained personnel who can use sophisticated tools and knowledge to unravel the depth and level of frauds and corruption committed in both public and private sectors of the economy. Ogbeide and Akenbor (2017) posit that there is dearth of specialized skills, knowledge, and scientific approach, efficient and effective institutional framework which come readily from the application of forensic accounting to radically tackle the ugly monster, - frauds and fraudulent practices in Nigeria.

The continuous occurrence of frauds and fraudulent related activities in private establishments in Nigeria no doubt is a signal that the efficiency of auditing and efficacy is questionable. There have been series of reported cases of frauds perpetrated in companies despite the external auditors’ report. Yet the annual reports were certified by the external auditors to reflect a true and fair view of the financial state of the companies. An example is the case of Enron World and even in Nigeria where some...
commercial banks in 2009 were found to be in a state of insolvency after the audited report. This no doubt portrays that there are lapses common with the conventional auditing. This weakness replete with the traditional auditing is beginning to shift the attention of persons to the use of forensic accounting services to detect and prevent frauds in many establishments. Though the use of forensic accounting services has not gained wide acceptance, it is seen to be more potent at investigating, detecting and preventing frauds. The use of forensic accounting services as a method to detect fraud should have certain factors that engender intention to use it by establishments in Nigeria. Muruthsamy et al. (2010) initially examined the intention to use forensic accounting services; the study did not empirically evaluate factors precipitating the intention to use forensic accounting services in fraud detection and prevention in organizations. Hence this study is a departure from the study to examine how some variables could engender the intentions to use forensic accounting services in fraud detection and prevention in the Nigerian context. Intention are assumed to capture the motivational factors influencing a behaviour; they serve as indications of how hard persons are willing to try, how much of an effort they are planning to exert in order to perform the behaviour (Ajzen, 1991). From the stands of the theory of reasoned action; all behaviours are predicated on intentions and only immediate cause for any action is an individual’s intention to engage in or refrain from that behaviour (Hedeker, Flay & Petraits, 1996).

Basically, the use of forensic accounting services is a function of the awareness people have about its efficiency against the normal audit. Theoretically, it suggests awareness as a factor could determines the use of forensic accounting services. The stance of this study is that a firm's intention to employ the services of forensic accounting in detecting and preventing fraud is hinged on how much awareness they have about the efficiency of forensic accounting services, the perceived benefits, perceived risks, attitudes and stakeholders’ pressure. Some prior researchers such like Ogbeide and Akenbor (2017); Modugu and Anyaduba (2013); Okoye and Gbegi (2013); Enofe, Okpako and Atube (2013); Onurah and Ebimobowei (2012); Muthusamy, Quadus and Evans (2010) examined the implication of forensic accounting services in organizations theoretically and to a large extent using some preliminary statistical tool, resulting to varying mixed and inconclusive findings. A lot of the prior studies particularly in the developing countries such as Nigeria have not empirically assessed factors that could influence the intention to use forensic accounting services in fraud detection and prevention by companies and public establishments in Nigeria, thus creating gap(s) in literature. Apart from the introductory section above, the rest part of the paper is structured into section two, review of related literature, section three, methodology; section four; data analysis; section five, conclusion and recommendation.

**Literature Review**

An empirical investigation conducted by Akhdime and Ekatah (2014) on the growing relevance of forensic accounting as a tool for combating fraud and corruption reveals that forensic accounting is still at its infancy stage in Nigeria and that most Nigerians seem to assume there is no clear difference between forensic accounting and auditing services. A study conducted by Effiong (2012) on the level of awareness of forensic accounting education in Nigeria revealed that there is low level of awareness on forensic accounting among persons especially undergraduate students. Emeh and Obi (2013) opined that the practice and development of forensic accounting are relatively very much lower in developing countries like Nigeria. Okoye and Gbedi (2013) examined forensic accounting as a tool for fraud detection and prevention in Kogi State, Nigeria. The findings revealed that the top management and senior staff are aware of forensic accounting while very few of the lower cadre has knowledge of forensic accounting. Ezeagba (2014) asserts that though the study of forensic accounting is fairly new and has not gained statutory recognition in Nigeria, forensic accounting has the potential or what it takes to positively impact on the quality of financial statement produced in Nigeria. This finding may mean that persons tend to use forensic accounting services if they see that the perceived risks of not using it tend to outweigh the perceived benefits though this has not be tested on an empirical ground to validate the claim. In a study conducted by Kasum (2009) on the relevance of forensic accounting to financial crimes in developing countries, the result indicate that the services of forensic accountants are more required in developing economy and more especially in the public sector than developed economy.
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Empirical study by Ogbeide and Akenbor (2017) indicate that there is a significant relationship between forensic accounting and reduction of fraudulent practices in the Nigeria public sector. The study recommends that government and regulatory authorities need to ensure the provision of standards and guidelines to regulate forensic activities and above all, Nigerians should embrace integrity, objectivity, fairness and accountability in their day-to-day activities particularly in the public sector. The point of view of their findings and expression is that stakeholders’ concern/ pressure should propel the agents entrusted with the management of establishment to embrace the use of forensic accounting services at unraveling the depth and level of frauds/ corruption perpetrated.

Dada, Owolabi and Okwu (2013) survey research shows that forensic accounting services are positively related to the investigation and detection of fraudulent practices and it has not been applied in the investigation and detection of frauds especially by major anti-corruption agencies in Nigeria; and this could be as a result of the fact that in the past people are not fully aware of the perceived benefits and risks associated with the use of forensic accounting services to detect and prevent fraud. They may have always depended on the conventional audit. Interestingly enough the statutory auditors will always hold claim to it that their function is not to investigate the level of fraud committed in an organization but to report that the financial statement reflect a true and fair view of the affairs for and as at a period.

**Empirical Analysis**

**Diagnostic Tests**

<table>
<thead>
<tr>
<th>Variance inflation factors (VIFs)</th>
<th>Coefficient variance</th>
<th>Centered VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>0.815</td>
<td>NA</td>
</tr>
<tr>
<td>AW</td>
<td>0.002</td>
<td>1.538</td>
</tr>
<tr>
<td>PBFAS</td>
<td>0.002</td>
<td>1.806</td>
</tr>
<tr>
<td>PRFAS</td>
<td>0.007</td>
<td>2.141</td>
</tr>
<tr>
<td>ATTFAS</td>
<td>0.000</td>
<td>1.061</td>
</tr>
<tr>
<td>SPFAS</td>
<td>7.100</td>
<td>1.036</td>
</tr>
</tbody>
</table>

**Breusch – Godfrey – serial correlation LM test**

- F-statistic = 7.340
- Obs. * R-squared = 14.139
- Prob.F(2, 191) = 0.0000
- Prob. Chi-square (2) = 0.0000

**Heteroskedasticity test**

- F-statistic = 2.937
- Obs. * R-squared 14.071
- Prob. F(5, 193) = 0.014
- Prob. Chi-square (5) = 0.015
- Ramsey Reset Test
- t-statistic = 2.736
- Df = 192
- Prob. F(1, 192) = 0.006

**Source:** Researchers’ compilation from E-view 8.0 (2017)

**METHODOLOGY**

**Model Specification and Methods of Data Analysis**

The mathematical for of the model is stated as follows:

\[
IFASFDP = \beta_0 + \beta_1 AW + \beta_2 PBFAS + \beta_3 PRFAS + \beta_4 ATTFAS + \beta_5 SPFAS + Ut
\]

Where:

- IFASFDP - Intention to use Forensic Accounting Service in Fraud Detection and Prevention and is the dependent variable.
- \(\beta_1 - \beta_5\) represents the coefficients of the parameters being estimated.
- AW - Awareness of using Forensic Accounting Services
- PBFAS - Perceived Benefits of using Forensic Accounting Services
- PRFAS - Perceived Risks of using Forensic Accounting Services
- ATTFAS - Attitude towards the use of Forensic Accounting Services
- SPFAS - Stakeholders’ Pressure in the use of Forensic Accounting Services
- \(\beta_0\) is constant, while \(Ut\) is the stochastic error term.

This study employs descriptive statistics, correlation matrix, ordinary least square multiple regression method and diagnostic tests for the purpose of data analysis.
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The diagnostic table above shows that the variance inflation factor statistic is less than 10 (centered vif < 10) for each of the variables. This indicates absence of multicollinearity among the explanatory variables. The ARCH: Heteroskedasticity test shows the presence of homoscedasticity (0.01> 0.05), thus confirming the constant variance assumption of the ordinary least square estimator. The Breusch-Godfrey serial correlation LM test result of 0.0000 > 0.05) points out the absence of higher order correlation. The Ramsey Reset Test result of (0.008> 0.05) substantiate validity of the regression model.

**Descriptive analysis**

Table 2. Descriptive Statistic

<table>
<thead>
<tr>
<th></th>
<th>IFAASFDP</th>
<th>AW</th>
<th>PBFAS</th>
<th>PRFAS</th>
<th>ATTFAS</th>
<th>SPEAS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mean</strong></td>
<td>10.63317</td>
<td>11.34673</td>
<td>11.55779</td>
<td>11.63819</td>
<td>12.73367</td>
<td>43.33668</td>
</tr>
<tr>
<td><strong>Maximum</strong></td>
<td>33.00000</td>
<td>64.00000</td>
<td>69.00000</td>
<td>44.00000</td>
<td>99.00000</td>
<td>123.0000</td>
</tr>
<tr>
<td><strong>Minimum</strong></td>
<td>4.0000000</td>
<td>6.0000000</td>
<td>5.0000000</td>
<td>6.0000000</td>
<td>7.0000000</td>
<td>4.0000000</td>
</tr>
<tr>
<td><strong>Std. Dev.</strong></td>
<td>3.16451</td>
<td>5.135082</td>
<td>4.904690</td>
<td>3.301323</td>
<td>7.139619</td>
<td>23.95729</td>
</tr>
<tr>
<td><strong>Skewness</strong></td>
<td>1.731161</td>
<td>6.577662</td>
<td>8.072119</td>
<td>5.244982</td>
<td>9.530124</td>
<td>0.701033</td>
</tr>
<tr>
<td><strong>Kurtosis</strong></td>
<td>13.90308</td>
<td>63.61373</td>
<td>95.74867</td>
<td>50.30690</td>
<td>110.7318</td>
<td>3.078351</td>
</tr>
<tr>
<td><strong>Jarque-Bera</strong></td>
<td>1085.088</td>
<td>3189.76</td>
<td>73488.64</td>
<td>19468.69</td>
<td>99246.47</td>
<td>16.35058</td>
</tr>
<tr>
<td><strong>Probability</strong></td>
<td>0.0000000</td>
<td>0.0000000</td>
<td>0.0000000</td>
<td>0.0000000</td>
<td>0.0000000</td>
<td>0.000282</td>
</tr>
<tr>
<td><strong>Sum</strong></td>
<td>2116.000</td>
<td>2258.000</td>
<td>2300.000</td>
<td>2316.000</td>
<td>2534.000</td>
<td>8624.000</td>
</tr>
<tr>
<td><strong>Sum Sq. Dev.</strong></td>
<td>1982.221</td>
<td>5221.075</td>
<td>4763.085</td>
<td>2157.950</td>
<td>10092.88</td>
<td>113642.4</td>
</tr>
<tr>
<td><strong>Observations</strong></td>
<td>199</td>
<td>199</td>
<td>199</td>
<td>199</td>
<td>199</td>
<td>199</td>
</tr>
</tbody>
</table>

**Source:** E-VIEWS 8.0 output, 2017

It can be observed that on the average about 10.6% of the respondents submitted that the organizations have the intention to use forensic accounting in fraud detection and prevention services; the maximum mean of the respondents who reported that organizations do have intention to use forensic accounting services in frauds detection and prevention in Nigeria reads about 33.0%, the standard deviation measuring the spread of the distribution stood at 3.164 meaning that the opinion of the respondents across the organizations visited vary significantly. The Jarque-Bera statistics for IFAASFDP reveals that it is statistically significant at 99% level; meaning the data is normally distributed. The mean of respondents who believed that there is awareness to use forensic accounting services was 11.3%; while the maximum percentage of the respondents is put at 64%, the standard deviation stood at 5.13. The Jarque-Bera value is 31893.76 and is observed to be statistically significant at 99% level. It is an indication that variably satisfies normally and is distributed. Perceived benefits of using forensic accounting services has a mean value of 11.6%. The maximum value is 69%; the standard deviation is 5.00 while it is positively skewed 8.07, the Kurtosis is also positive with a value of 95.7. The Jarque-Bera value of 734880.6 is significant at 99% level and reveals that the variable is normally distributed. Perceived risks associated with the intention to use forensic accounting according to the respondents answer has mean value of 11.6% and the maximum value is 44.0%; implying that the perceived benefits outweigh the perceived risks of using forensic accounting services in fraud detection and prevention in the organizations, the standard deviation is 3.301; the skewness is 5.244 while the Kurtosis is 50.306. The Jarque-Bera value of 19468.69 is statistically significant at 99% level. In terms of the attitude to use forensic accounting services in fraud detection and prevention, the average value reads 12.7% by way of the respondents’ response while the maximum value is 99%. Suggestively, it means intention to use forensic accounting in fraud detection and prevention is predicated on attitudes and organization policies put in place by the management. Where the use of the conventional audit is preferable, such attitude would sustain. The standard deviation is 7.139, the skewness value is 9.530, the Kurtosis is 110.73, the Jarque-Bera values stood at 99246.47 and is statistically significant at 99% level, implying that the variable is normally distributed. Stakeholders’ intention to use forensic accounting services in fraud detection and prevention, the average value reads 43.3% by way of the respondents’ response while the maximum value is 123%. Suggestively, it means intention to use forensic accounting in fraud detection and prevention is predicated on...
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stakeholders concern and pressure they mount on the management of an organization. The standard deviation is 23.95, the skewness value is 0.701, the Kurtosis is 3.07, the Jarque-Bera values stood at 16.35058 and is statistically significant at 99% level, implying that the variable is normally distributed.

**Pearson Correlation Statistics**

Table 3. Correlation matrix

<table>
<thead>
<tr>
<th>Variables</th>
<th>IFAASFDP</th>
<th>AW</th>
<th>PBFAS</th>
<th>PRFAS</th>
<th>ATTFAS</th>
<th>SPFAS</th>
</tr>
</thead>
<tbody>
<tr>
<td>IFAASFDP</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AW</td>
<td>0.139</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PBFAS</td>
<td>0.542</td>
<td>0.458</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PRFAS</td>
<td>0.393</td>
<td>0.560</td>
<td>0.655</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ATTFAS</td>
<td>0.003</td>
<td>0.210</td>
<td>0.060</td>
<td>0.173</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>SPFAS</td>
<td>-0.104</td>
<td>-0.0154</td>
<td>-0.089</td>
<td>-0.161</td>
<td>-0.040</td>
<td>1</td>
</tr>
</tbody>
</table>

Source: E-View 8.0 output, 2017

The table above depicts the matrix of the Pearson Products Moment correlation coefficient for all variables. The correlation results shows that some of the explanatory variables, like PBFAS, and AW, PRFAS, AW and PBFAS, ATTFAS, AW, PBFAS and PRFAS have positive association respectively. While only SPFAS has negative correlation with AW, PBFAS, PRFAS and ATTFAS. The correlations coefficients do not in any way shows signs of multi-collinearity considerably. In a nutshell, it can be said that all the variables re-enforce in a mutual perspective.

Ordinary Least Squares Regression Results

Table 4. Ordinary Least Square

<table>
<thead>
<tr>
<th>Variables</th>
<th>Coefficient</th>
<th>Prob.value</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>0.705******</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>(1.119)</td>
<td>[5.991]</td>
</tr>
<tr>
<td>AW</td>
<td>-0.129***</td>
<td>0.070</td>
</tr>
<tr>
<td></td>
<td>(0.071)</td>
<td>[-1.816]</td>
</tr>
<tr>
<td>PBFAS</td>
<td>0.275*****</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>(0.055)</td>
<td>[4.998]</td>
</tr>
<tr>
<td>PRFAS</td>
<td>0.221*****</td>
<td>0.012</td>
</tr>
<tr>
<td></td>
<td>(0.087)</td>
<td>[2.529]</td>
</tr>
<tr>
<td>ATTFAS</td>
<td>-0.019*****</td>
<td>0.489</td>
</tr>
<tr>
<td></td>
<td>(0.027)</td>
<td>[-0.692]</td>
</tr>
<tr>
<td>SPFAS</td>
<td>-0.003*****</td>
<td>0.702</td>
</tr>
<tr>
<td></td>
<td>(0.008)</td>
<td>[-0.282]</td>
</tr>
<tr>
<td>R-square  =0.697</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted R-square = 0.675</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F-statistic = 13.502</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prob.(F-statistic) = 0.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Durbin-Watson stat = 1.990</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*****Coefficient values, ( ) *standard error in bracket, [ ] * T-statistic value in parenthesis

Dependent Variable: IFAASFDP

**E-VIEWS 8.0 OUTPUT, 2017**

From the table above, it can be observed that the model predicted about 67% systematic variation in the dependent variable, IFAASFDP using the adjusted coefficient of determination, leaving about 33% unaccounted for due to stochastic error term. It suggests that the explanatory variables are largely the determinants of
organizations’ intention to use forensic accounting. The F – Statistic value of 13.502 reveals that all the explanatory variables put together are statistically significant at 99% level. It indicates the goodness of fit of the model, further indicating that awareness to use forensic accounting services, perceived benefits of using forensic accounting services, perceived risks to using forensic accounting services, attitudes towards the use of forensic accounting services and stakeholders’ pressure in the use of forensic accounting services are the major factors influencing of the intention to use forensic accounting services by quoted companies in frauds detection and prevention in Nigeria. The individual coefficients indicate that a unit change in awareness to use forensic accounting, attitude to use forensic accounting services and stakeholders’ pressure to use forensic accounting do not influence firms’ intention to use forensic accounting services in fraud detection and prevention and were not statistically significant. Perceived benefits and perceived risks of using forensic accounting services serve as factors influencing organization intention to use forensic accounting services by quoted companies in fraud detection and prevention in Nigeria and were also statistically significant. The Durbin – Watson statistic value of 1.990 shows the presence of serial Autocorrelation in the time series data; and of course this makes the result very fit for policy perspective in the long-run.

The empirical estimations as regard the factors influencing organization intentions to use forensic accounting in Nigeria are quite revealing. The empirical estimation in this study reveals that awareness of the use of forensic accounting services has not served as a factor influencing organizations intention to use forensic accounting services in fraud detection and prevention in Nigeria and it is not statistically significant. The finding intuitively affirm the theoretically assertion and empirical finding of the Nigeria Institute of Advanced Legal Studies (2010), Effiong (2012), Olugbenga (2013), Emeh and Obi (2013), OkoyeGbedi (2013), and is however contrary to the findings of Ezeagba (2014), Kasum (2009). In a nutshell, their findings point out that the use of forensic accounting is not well known in Nigeria compared to the developed countries of the world. Effiong (2012) specifically noted that there is low level of awareness of the forensic accounting services in Nigeria. The perceived benefits of using forensic accounting services was found to serve as a factor influencing the intention to use forensic accounting in fraud detection and prevention by corporate organizations in Nigeria and it is statistically significant. This finding is in consonance with Kobbeltreidt and Wolf (2009), Budden and Sagarin (2007). The perceived benefits particularly the benefits of detecting frauds that would collapse corporate organization through the use of forensic accounting services should necessary serve as the intention to use it. This is because a lot of multinational firms have witness financial setbacks due to unprecedented levels of fraud occurrence.

Perceived risks of using forensic accounting services was ascertained to influence intentions to use forensic accounting services and was statistically significant. The finding is consistent with Bratman (1984), Bhasin (2013a). Both attitudes to use forensic accounting services and stakeholders’ pressure to use forensic accounting services did not influence organization’s intention to use forensic accounting in Nigeria and were statistically not significant. The findings are in tandem with ZIn and Chen (2011), Vallerand, Desharies, Currier, Pelletier and Mongeaul (1992), Bryson (2004), Freeman, Wicks and Parmar (2004). The non -significance of stakeholders, pressure to use forensic accounting services in fraud detection could be because they are not so orientated about it and the attitude of the management of the organization may be fraud and corruption infested such that they feel no need to embrace the services of forensic accounting to deal with frauds.

**CONCLUSION AND RECOMMENDATIONS**

The continuous occurrence of frauds and fraudulent related activities in both public and private establishments in Nigeria no doubt is a signal that the efficiency and efficacy of auditing and is questionable. This weakness peculiar with the conventional auditing has started to shift the attention of persons to the use of forensic accounting services to detect and prevent frauds in many establishments. Though the use of forensic accounting services has not gained wide acceptance in Nigeria, it is seen to be more useful when it comes to detecting and preventing fraud in any establishments. The use of forensic accounting services as a method to detect fraud should have certain factors that
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