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**Effect of Forensic Accounting Evidence on Financial Accountability: A Study
of the Office of the Auditor General Abuja.**

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Abstract

This study examines the effect of forensic accounting evidence on financial accountability, focusing on the Office of the Auditor-General, Abuja, Nigeria. It investigates how forensic accounting techniques, including fraud detection, litigation support, and investigative auditing, contribute to improved transparency, accountability, and the credibility of financial reporting in the public sector. The study adopts a quantitative research design and relies on primary data collected through structured questionnaires administered to staff of the Office of the Auditor-General. A stratified sampling technique is employed to ensure adequate representation of relevant departments. Data are analyzed using descriptive statistics and regression analysis to determine the relationship between forensic accounting evidence and financial accountability. The findings reveal that forensic accounting evidence has a significant positive effect on financial accountability. Specifically, the application of forensic accounting techniques enhances fraud detection and prevention, strengthens internal control systems, improves the reliability of financial reports, and promotes compliance with financial regulations. The study concludes that integrating forensic accounting practices into public sector audit processes can significantly reduce financial irregularities and enhance accountability. It also contributes to the literature by extending the application of forensic accounting theory within the context of public sector governance in developing economies. The study recommends that policymakers and public institutions strengthen institutional frameworks, invest in capacity building, and encourage the adoption of forensic accounting practices to improve governance and financial oversight. By focusing on the Office of the Auditor-General, Abuja, the study provides empirical evidence on the importance of forensic accounting evidence in promoting financial accountability and reducing financial misconduct in Nigeria's public sector.

Keywords: Forensic accounting Litigation acceptability, Interpersonal skills, Financial Accountability

Introduction

Financial accountability remains a cornerstone of good governance, public sector efficiency, and citizens' trust in government institutions (Ebimobowei, Uche, & Jibrin, 2020). In an era marked by increasing financial complexities, rising cases of fraud, and heightened public demand for transparency, the ability of oversight institutions to detect, document, and prosecute financial misconduct has become critically important. Within this context, forensic accounting has emerged as a vital field that combines accounting, auditing, and investigative skills to generate credible evidence capable of strengthening accountability mechanisms, particularly in the public sector. (Sawaya, Khalil, Jabbour Al Maalouf, & Kaspard, 2026).

Generally, forensic accounting involves the application of specialized accounting knowledge and investigative techniques to collect, analyze, and present financial information suitable for use in legal and administrative proceedings (Hossain, 2026). Across the globe, governments and regulatory bodies increasingly rely on forensic accounting evidence to address financial improprieties, enhance audit effectiveness, and reinforce financial accountability in public institutions (Diwakar, Wadhwa, Raman, & Joshi, 2026). In developing economies such as Nigeria, where public financial management continues to face challenges related to misappropriation of funds, weak internal controls, and corruption, forensic accounting has gained prominence as a strategic tool for improving governance outcomes. (Adedokun, & Akanmu, 2026).

More specifically, the Nigerian public sector has witnessed persistent concerns regarding financial mismanagement, despite the existence of constitutional and statutory oversight institutions (Obidimma, & Oyewumi, 2026). The Office of the Auditor-General of the Federation, headquartered in Abuja, is constitutionally mandated to audit public accounts and ensure that public funds are used in accordance with established laws and regulations. In recent years, the adoption of forensic accounting techniques and the use of forensic accounting evidence—such as documentary analysis, digital forensic trails, litigation-ready reports, and expert testimonies—have become increasingly relevant to the Auditor-General's efforts to promote financial accountability and deter financial misconduct within ministries, departments, and agencies.

However, the general problem confronting the field is that the mere existence of forensic accounting tools does not automatically translate into improved financial accountability. Questions remain regarding the adequacy, reliability, and practical utilization of forensic accounting evidence in public-sector audits, as well as the extent to which such evidence influences accountability outcomes. This concern has shifted the research focus from the conceptual relevance of forensic accounting to its actual effectiveness in strengthening financial accountability within government audit institutions.

In light of this problem area, there is a growing body of literature examining forensic accounting practices, audit quality, fraud detection, and public financial accountability. (Bleskadit, Hernawati, & Judijanto, 2026; Wahyuandari, 2025). Transitioning from these broad discussions,

recent empirical studies have explored how forensic accounting techniques contribute to fraud prevention, transparency, and governance in both private and public sector organizations (Aksoy, & Uzay, 2021; Akininnyi, Akpan, & Umoren, 2025)

These studies mentioned above collectively suggest that forensic accounting evidence can play a significant role in enhancing accountability when effectively integrated into audit and oversight processes.

Key research efforts in this area have focused on the role of forensic accounting in fraud detection, the competence of forensic accountants, the legal admissibility of forensic evidence, and the impact of forensic practices on audit effectiveness and public trust. (Arsyad, & Natsir, 2023; Aksoy, & Uzay, 2021; Okpako, & Atube, 2013).

While these studies provide valuable insights, most have concentrated on private sector organizations, anti-corruption agencies, or general public institutions, often with limited attention to supreme audit institutions such as the Office of the Auditor-General of the Federation (Okoye, & Gbegi, 2013; Akinadewo, 2023; Ofurum, Falope, & Clement Ikwuoche, 2020)

Consequently, a clear research gap exists regarding empirical evidence on how forensic accounting evidence specifically affects financial accountability within the Office of the Auditor-General in Nigeria. There is limited scholarly work that systematically examines the nature, application, and impact of forensic accounting evidence in the operations of this key oversight institution, particularly within the Abuja headquarters where national audit oversight is coordinated.

This study seeks to fill this gap by examining the effect of forensic accounting evidence on financial accountability, using the Office of the Auditor-General of the Federation, Abuja, as the study area. By analyzing the relevance, utilization, and outcomes of forensic accounting evidence within this institution, the study contributes to the existing literature and provides policy-relevant insights aimed at strengthening public-sector accountability and audit effectiveness in Nigeria.

Statement of Problem

Despite the increasing adoption of forensic accounting techniques in public sector auditing, financial accountability challenges persist within government institutions in Nigeria (Orji, & Charity, 2025). The Office of the Auditor-General of the Federation, which is constitutionally responsible for auditing public accounts, continues to report cases of financial mismanagement, weak compliance with financial regulations, and ineffective recovery of misappropriated public funds. (Premium Times, 2025; The Nation, 2024; Nwokike, Ismail, Nnedu, & Ezeneme, 2025)

This raises concerns about whether forensic accounting evidence is being effectively generated, utilized, and translated into improved financial accountability outcomes. Annual audit reports of the Auditor-General of the Federation have consistently revealed incidences of unretired advances, unauthorized expenditures, poor documentation, and breaches of financial regulations across ministries, departments, and agencies. Nwokike, et, al (2025). Additionally, reports by anti-corruption agencies and public accounts committees highlight delays in prosecution, limited sanctions, and weak enforcement of audit findings (Essoh, Daniel, & Asangausung, 2025). These

recurring issues suggest that, although forensic accounting evidence may be available, its impact on enhancing accountability remains limited or inconsistent.

Existing empirical studies on forensic accounting in Nigeria largely emphasize fraud detection, auditor competence, and private sector applications, with limited focus on the role of forensic accounting evidence in strengthening financial accountability within supreme audit institutions. (Modugu, & Anyaduba, 2013; Eiya, Otalor, & Awili, 2013; Umoh, 2026).

Moreover, there is insufficient empirical evidence on how forensic accounting evidence influences audit outcomes, enforcement actions, and accountability mechanisms within the Office of the Auditor-General of the Federation, Abuja. This lack of institution-specific and evidence-based research creates a knowledge gap that limits informed policy and practice reforms.

The findings of this study are intended to benefit policymakers, public sector auditors, forensic accounting practitioners, anti-corruption agencies, and legislative oversight bodies such as Public Accounts Committees. Additionally, academics and researchers in accounting, auditing, and public financial management will find the study useful, as it provides empirical insights that can inform future research and strengthen the role of forensic accounting evidence in promoting financial accountability in Nigeria.

Objective

The main objective the study is to examine effect of forensic accounting evidence on evidence on Financial Accountability. Specifically:

1. To examine the effect of Litigation support on Financial Accountability
2. To analyse the impact of acceptability on Financial Accountability
3. To investigate the influence of Interpersonal skills on Financial Accountability

Hypothesis

1. There is no significant effect of Litigation support on Financial Accountability
2. There is no significant the impact of acceptability on Financial Accountability
3. There is no significant the influence of Interpersonal skills on Financial Accountability

2.0 Literature review

Financial Accountable

Financial accountability occupies a central position in the discourse on public sector governance, financial management, and anti-corruption efforts. It reflects the extent to which individuals and institutions entrusted with financial resources can be held answerable for their decisions and actions. However, financial accountability is not a singular or uniform concept; rather, it is multidimensional and best understood when examined from multiple perspectives. (Schedler, 1999). From the public sector governance perspective, financial accountability refers to the obligation of public officials and institutions to responsibly manage public funds and to justify

their financial decisions to citizens, legislatures, and oversight bodies (Schedler, 1999). This perspective is rooted in democratic principles and emphasizes stewardship, transparency, and compliance with laws and policies governing public finance. Financial accountability in this sense ensures that public resources are used for their intended purposes and in line with societal priorities (Schedler, 1999). However, a critical limitation of this perspective is its tendency to focus more on formal compliance and reporting procedures than on actual performance or outcomes. In many cases, public institutions may meet reporting requirements while inefficiencies, waste, or mismanagement persist, thereby weakening the practical impact of accountability.

Litigation support

Litigation support has become an increasingly important component of modern dispute resolution, particularly in complex financial, commercial, and public-sector cases. It involves specialized professional assistance provided to facilitate the effective presentation, interpretation, and evaluation of evidence during legal proceedings (Okoye, 2009). However, like many professional concepts, litigation support is multidimensional and can be critically understood from different perspectives. This discussion examines litigation support from the legal, accounting and forensic, and institutional governance perspectives.

From the legal perspective, litigation support refers to the professional assistance rendered to legal practitioners in the preparation, analysis, and presentation of evidence for use in judicial or quasi-judicial proceedings (Arthur, 1977). This includes expert witness services, document review, damage assessment, and interpretation of technical evidence in a manner that aids judicial understanding. Critically, this perspective emphasizes admissibility, relevance, and procedural compliance, ensuring that evidence meets legal standards. However, its limitation lies in the tendency to prioritize legal strategy over substantive truth, as litigation support may sometimes be shaped to strengthen a party's case rather than to present a fully objective reconstruction of events.

From the accounting and forensic perspective, litigation support is defined as the application of accounting, auditing, and investigative skills to identify, analyze, and quantify financial information that is relevant to disputes and legal claims (Bassey, & Ahonkhai, 2017). This perspective underscores evidence-based analysis, objectivity, and technical accuracy, particularly in cases involving fraud, financial misstatement, or economic damages. Critically, while this approach enhances the credibility and reliability of financial evidence, it may face challenges in translating complex technical findings into forms that are easily understood by judges and juries, potentially limiting its effectiveness in legal outcomes.

Acceptability

The acceptability of forensic accounting evidence is central to the effectiveness of forensic investigations, litigation support, and financial accountability, particularly within public sector oversight institutions. Acceptability determines whether forensic accounting evidence is trusted, relied upon, and acted upon by courts, audit institutions, and other stakeholders. However, acceptability is not a singular concept; it is shaped by legal, professional, and institutional considerations. This discussion critically defines the acceptability of forensic accounting evidence from three key perspectives.

Interpersonal skills - a forensic accountant is required to have the ability to concentrate and listen carefully to analyse the situation and narrow down the issues specifically (AlGhunaimi, & AlMamari, 2023). Interpersonal skills are a core competency required of forensic accountants, given the investigative, analytical, and litigation-oriented nature of their work. Beyond technical expertise, a forensic accountant must possess the ability to concentrate, listen carefully, and engage effectively with diverse stakeholders in order to analyze complex situations and narrow issues to their essential elements. A critical definition of interpersonal skills from three perspectives—professional–investigative, legal–litigation, and organizational–governance—provides a deeper understanding of their significance.

From the professional and investigative perspective, interpersonal skills refer to the forensic accountant's capacity to actively listen, ask probing questions, and interpret verbal and non-verbal cues during interviews and investigations. This perspective emphasizes focused attention, analytical listening, and effective communication as tools for uncovering inconsistencies, clarifying facts, and isolating relevant issues within complex financial scenarios. Critically, while strong interpersonal skills enhance information gathering and analytical precision, they must be carefully balanced with professional skepticism to avoid overreliance on verbal accounts that may be intentionally misleading.

Theoretical review

Agency theory

Agency Theory was formally propounded by Jensen and Meckling (1976) in their influential work titled *Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure*. The theory explains organizational relationships in terms of a contractual arrangement between a principal and an agent, where the principal delegates authority and resources to the agent to act on their behalf. In public sector contexts, citizens and government represent the principals, while public officials and managers act as agents responsible for managing public funds.

The core assumption of Agency Theory is that agents are rational and self-interested, and therefore may not always act in the best interests of the principals. This divergence of interests creates what is known as the agency problem, often manifested through financial mismanagement, fraud, corruption, and lack of transparency. Compounding this problem is information asymmetry, where agents possess more information about financial activities than principals, making it difficult to effectively monitor their actions.

Within this framework, forensic accounting evidence plays a crucial role as a monitoring and control mechanism designed to reduce agency problems. Forensic accounting goes beyond traditional auditing by applying investigative techniques, analytical procedures, and legal-oriented documentation to uncover financial irregularities and generate evidence that can withstand scrutiny. When such evidence is credible and admissible, it limits the ability of agents to conceal misconduct and increases the likelihood that unethical behavior will be detected and sanctioned.

Empirical Review

Dada, Igbekey, & Dagunduro, (2023) study the effect of forensic accounting and corporate governance on the financial performance of listed deposit money banks in Nigeria. Theoretical framework: This study drew upon Agency Theory, to provide a theoretical foundation for

examining the governance of a company and the conflicts of interest that arise among its shareholders, managers, and major debt providers. This was introduced to support the concepts of forensic accounting and corporate governance. This study employed ex-post facto and panel data research designs. This study obtained data from the annual audited reports of deposit money banks that were listed in Nigeria. The study focused on a population of fifteen (15) deposit money banks listed on the Nigerian Exchange Group (NGX). The study employed a purposive sampling technique to select ten (10) firms due to the availability of a complete dataset of the targeted population. This study covered a period of eleven years from the year 2012 to 2022. The collected data in this study underwent analysis using both descriptive statistics and panel regression analysis techniques. The results found that forensic accounting and corporate governance had a significant effect on the financial performance of listed deposit money banks in Nigeria. This implies that these factors interact and contribute significantly to the banks' financial performance. Conclusion: It was concluded that fraud case disclosure highlights the significance of transparency and reporting mechanisms in deterring fraudulent activities and safeguarding banks' financial performance. The study recommends that deposit money banks should prioritize and improve the disclosure of fraud cases and mitigate fraud and other financial irregularities occurrences in order to cushion its adverse effects on financial performance and foster investor confidence.

Akinadewo, (2023), study the low level of financial accountability in the sectors in Nigeria, especially the public has been identified as one of the primary reasons behind fraud, corruption and the like. Thus, the application of forensic accounting is expected to increase the level of financial accountability accordingly. The study appraised factors that hinder the developing economies like Nigeria from attaining the level of the developed economies in the use of Forensic Accounting and determined the nexus between it and financial accountability in Nigeria. The study used primary data through structured questionnaire with 273 completed copies received. Descriptive and inferential statistics were used to analyze the data and SPSS for logit regression. The study established, among others, that many businesses in Nigeria could not effectively differentiate between the work of forensic auditor and traditional auditor. The multiple regression results showed that forensic accounting is an effective tool that has a positive significant nexus with financial accountability in the public service. The study, thus, recommended that government should engage the services of forensic accountants for improved financial accountability in the public sector.

Another study on the effects of forensic accounting on the performance of commercial bank in Nigeria. Fraudulent activities in a commercial bank setting may have a negative effect on the viability, performance, sustainability and reputation of commercial banks. This study was conducted through explanatory research design which required the analysis of how a set of independent variables affect the dependent variable. The target populations comprised of all 609 forensic managers, their staff and internal control managers and their staff. For the purpose of this study, sampling frame of 21 commercial banks was taken. A sample of 61 respondents was used which was spread proportionately across 6 stratum. The stratum included Forensic Managers, Forensic Assistant Manager, Internal Audit Manager, Internal Audit assistant manager, forensic staff and internal audit staff. The study used primary data that was collected through self-administered questionnaires. The findings indicated that forensic investigation and forensic litigation was statistically significant in explaining changes in financial performance of commercial banks. The findings of this study were crucial in the formulating study conclusions.

However, the study also took into account the expectations of the study. It was possible to conclude from the study findings that forensic investigation and forensic litigation were statistically significant in explaining changes in financial performance of commercial banks in Nigeria. It was also possible to conclude that use of forensic financial information influenced and improved performance of commercial banks in Nigeria. The unique contribution of this paper is that it clearly addresses the effects of forensic accounting on the performance of commercial bank in Nigeria, upon which majority of commercial banks in a developing economy ought to adapt to mitigate financial irregularities (Temitope, 2014).

3. RESEARCH DESIGN

Based on the research objectives of this study, quantitative research design was adopted through the administration of questionnaire. The justification for using field survey is that it is a non-experimental design that does not control for or manipulates independent variables or treatments but measure these variables from samples in their natural setting (Kumar,2018; Creswell, & Creswell, 2017).

3.3 POPULATION OF THE STUDY

The population of the study is made up of 1500 employees of the office of the auditor general of the federation. The population is sourced from the head of personnel records.

Sample Size Determination

In determining the sample size for the study, Krejcie and Morgan (1970) sample size determination table will be used. Based on the table, the sample size is 306. This choice of Krejcie and Morgan sample size determination table is the fact that it is less prone to researcher's computational error.

Measurement of variables

Variable	No. of items	Reliability	Author
Litigation support	8	0.81	Ponemon, (1995).
Acceptability	7	0.84	Gangwani, (2021).
Interpersonal skills	8	0.75	Chukwu, Asaolu, Uwuiigbe, Uwuiigbe, Umukoro, Nassar, & Alabi, (2019)
Financial Accountability	8	0.87	Mwaura, (2013)..

The variables mentioned above are all reliable because using the cohen's threshold of 0.7 and above the accepted threshold.

Results

Demographic profile

Item	Category	Frequency	Percentage%
Gender	Male	172	57.33
	Female	128	42.67
	Total	300	100
Age	18-23	22	7.33
	24-29	35	11.67
	30-35	75	25.00
	36-39	82	27.33

	40 and above	86	28.67
	Total	300	100
Working experience	1-10	25	8.33
	11-20	79	26.33
	21-30	80	26.67
	31 and above	116	38.67
	Total	300	100

The demographic distribution of respondents provides important context for interpreting the effect of forensic accounting evidence on financial accountability in the Office of the Auditor General, Abuja. The gender distribution indicates that 57.33% of respondents are male, while 42.67% are female. This suggests a fairly balanced representation, although males constitute a slight majority. The implication for this study is that the responses reflect perspectives from both genders, thereby reducing gender bias and enhancing the reliability of conclusions regarding the role of forensic accounting evidence in promoting financial accountability.

With respect to age distribution, the findings reveal that a significant proportion of respondents fall within the mature and economically active age brackets. Specifically, 28.67% are aged 40 years and above, 27.33% fall within 36–39 years, and 25.00% are between 30–35 years. In contrast, younger respondents aged 24–29 years (11.67%) and 18–23 years (7.33%) are less represented. This indicates that the majority of participants possess considerable life and professional experience. In the context of this study, such maturity is critical because understanding and evaluating forensic accounting evidence requires analytical judgment, professional skepticism, and familiarity with public sector financial processes. Therefore, the dominance of older respondents strengthens the credibility of the data, as they are more likely to provide informed opinions on financial accountability practices.

The analysis of working experience further reinforces this position. The results show that 38.67% of respondents have 31 years and above experience, 26.67% have between 21–30 years, and 26.33% fall within 11–20 years of experience, while only 8.33% have 1–10 years of experience. This indicates that the majority of respondents are highly experienced professionals. In a study examining the effect of forensic accounting evidence on financial accountability, such extensive experience is particularly valuable. It implies that respondents are well-versed in auditing procedures, fraud detection mechanisms, and the application of forensic accounting techniques within the public sector.

Common method variance (CMV)

Common method variance (CMV) constitutes a potential threat that may introduce bias into data analysis. In this study, Harman's single-factor test was applied to examine the presence of CMV (Bell, 2019; Podsakoff, & Organ, 1986). Findings from the principal component factor analysis indicated that the largest single factor accounted for 45.11% of the total variance, which falls below the acceptable threshold of 50% (Doty, & Astakhova, 2020). Therefore, CMV was not considered a significant issue, and its effect on the study was regarded as negligible.

Correlations			finaccount	litisupport	acceptabit	interskill
Spearman's rho	finaccount	Correlation Coefficient	1.000	.039	.087	.219**
		Sig. (2-tailed)	.	.448	.091	.000
		N	377	377	377	377
	litisupport	Correlation Coefficient	.039	1.000	.450**	.116*
		Sig. (2-tailed)	.448	.	.000	.024
		N	377	377	377	377
	acceptabit	Correlation Coefficient	.087	.450**	1.000	.275**
		Sig. (2-tailed)	.091	.000	.	.000
		N	377	377	377	377
	interskill	Correlation Coefficient	.219**	.116*	.275**	1.000
		Sig. (2-tailed)	.000	.024	.000	.
		N	377	377	377	377

** . Correlation is significant at the 0.01 level (2-tailed).
 * . Correlation is significant at the 0.05 level (2-tailed).

The Spearman's rho correlation results provide insight into the relationships between forensic accounting evidence components—litigation support, acceptability of evidence, and interpersonal skills—and financial accountability in the Office of the Auditor General, Abuja.

The findings show that the correlation between financial accountability (finaccount) and litigation support (litisupport) is weak and positive ($r = 0.039$) but not statistically significant ($p = 0.448$). This implies that litigation support services, although relevant in forensic accounting, do not have a direct or meaningful association with financial accountability within the sampled organization. In practical terms, the ability of forensic accountants to provide court-related support may not significantly influence accountability outcomes in routine public sector financial management.

Similarly, the relationship between financial accountability and acceptability of forensic accounting evidence (acceptabit) is also weak and positive ($r = 0.087$) and not statistically significant ($p = 0.091$). This suggests that while admissibility and acceptance of evidence are

important in legal contexts, they do not strongly translate into improved financial accountability practices in this setting. The implication is that institutional accountability may depend more on internal controls and enforcement mechanisms than merely on whether evidence is acceptable in legal proceedings.

However, a different pattern emerges with interpersonal skills (interskill). The correlation between interpersonal skills and financial accountability is positive, moderate, and statistically significant ($r = 0.219$, $p = 0.000$). This indicates that better communication, analytical interaction, and professional relationships among forensic accountants significantly enhance financial accountability. It suggests that the human element—such as the ability to interpret evidence clearly, communicate findings, and collaborate with stakeholders—is critical in strengthening accountability processes.

Beyond the direct relationships with financial accountability, the interrelationships among the independent variables are also noteworthy. Litigation support is moderately and significantly correlated with acceptability of evidence ($r = 0.450$, $p = 0.000$), indicating that stronger litigation support capabilities are associated with higher acceptance of forensic evidence. Additionally, interpersonal skills show a weak but significant relationship with litigation support ($r = 0.116$, $p = 0.024$) and a moderate significant relationship with acceptability ($r = 0.275$, $p = 0.000$). This implies that interpersonal competence enhances both the presentation (acceptability) and application (litigation support) of forensic accounting evidence.

Overall, the results suggest that while technical aspects of forensic accounting evidence—such as litigation support and acceptability—do not independently drive financial accountability in the Office of the Auditor General, interpersonal skills play a crucial role. This underscores the importance of soft skills in complementing technical expertise to achieve effective financial accountability in the public sector.

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
litisupport	.158	377	.000	.884	377	.000
acceptabit	.103	377	.000	.964	377	.000
interskill	.167	377	.000	.855	377	.000
finaccount	.110	377	.000	.969	377	.000

a. Lilliefors Significance Correction

The tests of normality (Kolmogorov–Smirnov with Lilliefors correction and Shapiro–Wilk) were conducted to determine whether the study variables—litigation support, acceptability of forensic accounting evidence, interpersonal skills, and financial accountability—follow a normal distribution.

The results indicate that for all variables, the significance values for both the Kolmogorov–Smirnov and Shapiro–Wilk tests are 0.000, which is less than the conventional threshold of 0.05. Specifically, litigation support ($K-S = 0.158$, $p < 0.05$; $S-W = 0.884$, $p < 0.05$), acceptability of evidence ($K-S = 0.103$, $p < 0.05$; $S-W = 0.964$, $p < 0.05$), interpersonal skills ($K-S = 0.167$, $p < 0.05$; $S-W = 0.855$, $p < 0.05$), and financial accountability ($K-S = 0.110$, $p < 0.05$; $S-W = 0.969$, $p < 0.05$) all significantly deviate from normality.

This implies that the data for all the study variables are not normally distributed. The rejection of the null hypothesis of normality suggests that parametric statistical techniques that assume normal distribution may not be appropriate for analyzing the data. Consequently, the use of non-

parametric methods, such as Spearman's rho correlation (as earlier employed), is justified and methodologically sound for this study.

H₀: There is no significant effect of Litigation support on Financial Accountability

Model Fitting Information

	-2	Log		
Model	Likelihood	Chi-Square	df	Sig.
Intercept Only	1946.159			
Final	1928.148	18.011	3	.000

Link function: Logit.

The model fitting information is used to assess whether litigation support (as part of forensic accounting evidence) significantly improves the prediction of financial accountability in the Office of the Auditor General, Abuja.

The results show that the Intercept Only model has a -2 Log Likelihood value of 1946.159, while the Final model, which includes litigation support, has a lower value of 1928.148. The reduction in the -2 Log Likelihood indicates that the model with litigation support provides a better fit to the data. More importantly, the Chi-square value of 18.011 with 3 degrees of freedom is statistically significant ($p = 0.000$), which is less than the 0.05 significance level.

This implies that the inclusion of litigation support significantly improves the model's ability to explain variations in financial accountability. In other words, litigation support has a statistically significant effect on financial accountability.

Therefore, the null hypothesis (H_0), which states that there is no significant effect of litigation support on financial accountability, is rejected. The alternative hypothesis is accepted, indicating that litigation support contributes meaningfully to explaining financial accountability within the Office of the Auditor General.

In practical terms, this suggests that the role of forensic accountants in providing litigation-related services—such as expert testimony, evidence documentation, and support in legal proceedings—enhances financial accountability by strengthening transparency, supporting enforcement actions, and deterring financial mismanagement in the public sector.

Goodness-of-Fit

	Chi-Square	Df	Sig.
Pearson	6003.677	5730	.006
Deviance	1825.476	5730	1.000

Link function: Logit.

The goodness-of-fit test evaluates how well the model examining the effect of litigation support on financial accountability fits the observed data in the Office of the Auditor General, Abuja.

The Pearson Chi-square value ($\chi^2 = 6003.677$, $df = 5730$, $p = 0.006$) is statistically significant at the 0.05 level. This would ordinarily suggest that there is some discrepancy between the observed and expected values, indicating a potential lack of perfect fit. However, in large samples such as this ($N = 377$), the Pearson statistic is often sensitive and may indicate significance even when the model fit is reasonably adequate.

On the other hand, the Deviance Chi-square value ($\chi^2 = 1825.476$, $df = 5730$, $p = 1.000$) is not statistically significant. A non-significant deviance test indicates that there is no meaningful difference between the observed data and the model's predicted values, suggesting that the model fits the data well.

Given that the deviance statistic is generally considered more reliable for logistic regression models, especially in large samples, the overall evidence suggests that the model provides an adequate fit to the data.

In relation to Hypothesis One, which states that there is no significant effect of litigation support on financial accountability, the goodness-of-fit results support the validity of the model used to test this hypothesis. Since the model fits the data well and earlier model fitting results showed statistical significance, the findings are robust.

Therefore, the study concludes that litigation support significantly affects financial accountability, and the model used to establish this relationship is appropriate and reliable. The null hypothesis is thus **rejected**, reinforcing the importance of litigation support as a component of forensic accounting evidence in enhancing accountability within the public sector.

Pseudo R-Square

Cox and Snell .047

Nagelkerke .047

McFadden .009

Link function: Logit.

The pseudo R-square values provide an indication of how much variation in financial accountability is explained by litigation support within the logistic regression model for the Office of the Auditor General, Abuja. Unlike the R^2 in linear regression, these values are typically smaller and should be interpreted with caution.

The Cox and Snell R-square (0.047) and the Nagelkerke R-square (0.047) both indicate that litigation support explains approximately 4.7% of the variation in financial accountability. Similarly, the McFadden R-square (0.009) suggests that about 0.9% of the variation is explained by the model. These values are relatively low, implying that litigation support alone has limited explanatory power in predicting financial accountability.

In the context of Hypothesis One, this result does not contradict the earlier finding of statistical significance. Rather, it shows that while litigation support has a statistically significant effect, its practical contribution is small. This suggests that financial accountability in the Office of the Auditor General is influenced by multiple factors beyond litigation support, such as internal controls, audit independence, regulatory enforcement, and organizational culture.

Test of Parallel Lines^a

Model	-2 Likelihood	Log Chi-Square	df	Sig.
Null Hypothesis	1928.148			
General	1897.534 ^b	30.614 ^c	60	.999

The null hypothesis states that the location parameters (slope coefficients) are the same across response categories.

a. Link function: Logit.

b. The log-likelihood value cannot be further increased after maximum number of step-halving.

c. The Chi-Square statistic is computed based on the log-likelihood value of the last iteration of the general model. Validity of the test is uncertain.

The Test of Parallel Lines assesses whether the proportional odds (or parallel lines) assumption required for ordinal logistic regression is satisfied. This assumption states that the relationship between the independent variable (litigation support) and the dependent variable (financial accountability) is consistent across all categories of the outcome variable.

The results show that the **Null Hypothesis model** has a -2 Log Likelihood of 1928.148, while the **General model** has a slightly lower value of 1897.534. The Chi-square difference is 30.614 with 60 degrees of freedom, and the significance value is **0.999**, which is far greater than the 0.05 threshold.

Since the p-value is not statistically significant, there is **no evidence to reject the null hypothesis**. This means that the slope coefficients are equal across response categories, and the proportional odds assumption is **not violated**. In other words, the effect of litigation support on financial accountability is consistent regardless of the level of financial accountability being considered.

However, the output also includes a caution that *“the validity of the test is uncertain”* due to convergence issues (step-halving limit reached). This suggests that while the result supports the assumption, it should be interpreted carefully. Despite this limitation, the very high p-value still provides reasonable confidence that the model assumption holds.

In relation to **Hypothesis One**, the result confirms that the ordinal logistic regression model used to test the effect of litigation support on financial accountability is appropriate. Since the proportional odds assumption is satisfied, the earlier conclusion—that litigation support has a statistically significant effect on financial accountability—remains valid and reliable.

Hypothesis two :There is no significant the impact of acceptability on Financial Accountability

Model Fitting Information

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	860.268			
Final	860.259	.008	1	.927

Link function: Logit.

The model fitting results assess whether acceptability of forensic accounting evidence significantly improves the prediction of financial accountability in the Office of the Auditor General, Abuja.

The Intercept Only model has a -2 Log Likelihood of 860.268, while the Final model, which includes acceptability, has a nearly identical value of 860.259. The difference between the two models yields a Chi-square value of 0.008 with 1 degree of freedom and a significance level of $p = 0.927$, which is far greater than the 0.05 threshold.

This indicates that the inclusion of acceptability does not significantly improve the model's ability to explain variations in financial accountability. In other words, acceptability of forensic accounting evidence has no statistically significant impact on financial accountability within the study context.

Based on this result, the null hypothesis (H_0), which states that there is no significant impact of acceptability on financial accountability, is not rejected.

In practical terms, this suggests that although the acceptability of forensic accounting evidence may be important in legal or judicial proceedings, it does not independently influence financial accountability in the Office of the Auditor General. This could imply that accountability in the

public sector is driven more by enforcement mechanisms, institutional frameworks, and internal audit effectiveness than by whether forensic evidence meets formal admissibility standards.

Goodness-of-Fit

	Chi-Square	df	Sig.
Pearson	730.493	545	.000
Deviance	482.449	545	.975

Link function: Logit.

The goodness-of-fit statistics evaluate how well the ordinal logistic regression model (examining the impact of acceptability of forensic accounting evidence on financial accountability) fits the observed data.

The Pearson Chi-square result ($\chi^2 = 730.493$, $df = 545$, $p = 0.000$) is statistically significant. On the surface, this suggests a discrepancy between the observed and expected values, indicating that the model may not perfectly fit the data. However, it is important to note that the Pearson statistic is highly sensitive in moderate-to-large samples and can indicate significance even when the model fit is reasonably acceptable.

In contrast, the Deviance Chi-square result ($\chi^2 = 482.449$, $df = 545$, $p = 0.975$) is not statistically significant. A non-significant deviance value indicates that there is no meaningful difference between the observed outcomes and those predicted by the model, suggesting a good model fit.

Given that the deviance statistic is generally more reliable for logistic regression, especially in studies with sizable samples, the overall conclusion is that the model fits the data adequately.

In relation to Hypothesis Two (that acceptability has no significant impact on financial accountability), the goodness-of-fit results confirm that the model used to test this hypothesis is appropriate and reliable. Since the model fits well and earlier results showed no significant effect ($p = 0.927$), the conclusion remains valid: acceptability of forensic accounting evidence does not significantly influence financial accountability in the Office of the Auditor General, Abuja.

Pseudo R-Square

Cox and Snell	.000
Nagelkerke	.000
McFadden	.000

Link function: Logit.

The pseudo R-square results provide further evidence on the explanatory power of the acceptability of forensic accounting evidence in influencing financial accountability in the Office of the Auditor General, Abuja. These measures—Cox and Snell, Nagelkerke, and McFadden—are used to assess the proportion of variation in the dependent variable that is accounted for by the model.

The findings reveal that all the pseudo R-square values are 0.000, including Cox and Snell (0.000), Nagelkerke (0.000), and McFadden (0.000). This indicates that the model explains virtually no variation in financial accountability. In other words, the acceptability of forensic accounting evidence has no meaningful explanatory power in predicting financial accountability within the study area.

This result is consistent with earlier model fitting information, which showed that the inclusion of acceptability did not significantly improve the model ($p = 0.927$). Therefore, the pseudo R-square values strengthen the conclusion that acceptability does not contribute to variations in financial accountability in any measurable way.

From a practical standpoint, this suggests that even when forensic accounting evidence meets legal or procedural standards of acceptability, it does not necessarily translate into improved financial accountability in the Office of the Auditor General. This may imply that other institutional factors such as enforcement mechanisms, audit independence, internal control systems, and governance structures play a more dominant role in determining accountability outcomes in the public sector.

Test of Parallel Lines^a

	-2	Log		
Model	Likelihood	Chi-Square	df	Sig.
Null Hypothesis	860.259			
General	828.294 ^b	31.965 ^c	20	.044

The null hypothesis states that the location parameters (slope coefficients) are the same across response categories.

a. Link function: Logit.

b. The log-likelihood value cannot be further increased after maximum number of step-halving.

c. The Chi-Square statistic is computed based on the log-likelihood value of the last iteration of the general model. Validity of the test is uncertain.

The Test of Parallel Lines is used to assess whether the proportional odds assumption of ordinal logistic regression is satisfied. This assumption requires that the relationship between the independent variable (acceptability of forensic accounting evidence) and the dependent variable (financial accountability) remains consistent across all categories of financial accountability.

The results show that the Null Hypothesis model has a -2 Log Likelihood value of 860.259, while the General model has a lower value of 828.294. The difference between the two models produces a Chi-square value of 31.965 with 20 degrees of freedom, and a significance value of $p = 0.044$.

Since the p-value is less than 0.05, the result is statistically significant. This means that the null hypothesis of parallel lines is rejected, indicating that the slope coefficients are not equal across response categories. In other words, the relationship between acceptability and financial accountability is not consistent across all levels of the dependent variable.

This finding suggests a violation of the proportional odds assumption, which is a key requirement for ordinal logistic regression. It implies that the effect of acceptability on financial accountability differs depending on the category of financial accountability being examined. Therefore, the relationship is not uniform across all outcome levels.

However, the output also notes some estimation concerns (step-halving limit reached and validity uncertainty), which suggests that the model may have encountered convergence issues. Despite this, the significant p-value still indicates a likely violation of the assumption.

In relation to Hypothesis Two, even though earlier results showed that acceptability has no statistically significant overall effect on financial accountability, this test reveals that the nature of that relationship is not consistent across categories. This means that while acceptability may not have a general impact, its influence may vary at different levels of financial accountability, and caution should be taken in interpreting the ordinal logistic regression results.

Hypothesis three: There is no significant the influence of Interpersonal skills on Financial Accountability

Model Fitting Information

	-2	Log		
Model	Likelihood	Chi-Square	df	Sig.
Intercept Only	772.024			
Final	771.424	.600	1	.439

Link function: Logit.

The model fitting information evaluates whether interpersonal skills significantly influence financial accountability in the Office of the Auditor General, Abuja.

The results show that the Intercept Only model has a -2 Log Likelihood value of 772.024, while the Final model, which includes interpersonal skills, has a slightly lower value of 771.424. The difference between the two models produces a Chi-square value of 0.600 with 1 degree of freedom, and a significance level of $p = 0.439$.

Since the p-value is greater than 0.05, the result is not statistically significant. This indicates that the inclusion of interpersonal skills does not significantly improve the model's ability to explain variations in financial accountability. In other words, interpersonal skills do not have a statistically significant influence on financial accountability in the study area.

Based on this result, the null hypothesis (H_0), which states that there is no significant influence of interpersonal skills on financial accountability, is not rejected.

In practical terms, this finding suggests that although interpersonal skills—such as communication, teamwork, and professional interaction—are important in audit and forensic accounting practice, they do not independently determine financial accountability in the Office of the Auditor General. This implies that financial accountability may be more strongly driven by structural and institutional factors such as audit systems, regulatory compliance, enforcement mechanisms, and organizational controls rather than interpersonal competencies alone.

Goodness-of-Fit

	Chi-Square	df	Sig.
Pearson	572.583	503	.017
Deviance	412.040	503	.999

Link function: Logit.

The goodness-of-fit results evaluate how well the ordinal logistic regression model, which examines the influence of interpersonal skills on financial accountability, fits the observed data in the Office of the Auditor General, Abuja.

The Pearson Chi-square statistic is 572.583 with 503 degrees of freedom and a significance value of $p = 0.017$. Since this value is less than 0.05, it suggests that there is a statistically significant difference between the observed and expected frequencies. On the surface, this may indicate some degree of misfit in the model according to the Pearson criterion. However, it is important to note that the Pearson test is often sensitive to sample size and may indicate significance even when the model fit is acceptable.

In contrast, the Deviance Chi-square statistic is 412.040 with 503 degrees of freedom and a significance value of $p = 0.999$, which is far greater than 0.05. This indicates that there is no significant difference between the observed and predicted values of the model. In other words, the model fits the data very well according to the deviance criterion.

In ordinal logistic regression, the deviance statistic is generally considered more reliable for assessing model fit. Therefore, based on the deviance result, it can be concluded that the model demonstrates an adequate and acceptable fit to the data.

Relating this to Hypothesis Three, which states that interpersonal skills have no significant influence on financial accountability, the goodness-of-fit results support the validity of the model used in testing the hypothesis. Since earlier results showed that interpersonal skills do not have a statistically significant effect ($p = 0.439$), and the model fits the data well based on deviance, the conclusion remains consistent and reliable.

Thus, it can be concluded that interpersonal skills do not significantly influence financial accountability in the Office of the Auditor General, Abuja, and the model used for this analysis is appropriate for drawing this inference.

Pseudo R-Square

Cox and Snell .002

Nagelkerke .002

McFadden .000

Link function: Logit.

The pseudo R-square values provide an indication of how much variation in financial accountability is explained by interpersonal skills in the ordinal logistic regression model applied to the Office of the Auditor General, Abuja.

The results show extremely low values across all three measures: Cox and Snell $R^2 = 0.002$, Nagelkerke $R^2 = 0.002$, and McFadden $R^2 = 0.000$. These values suggest that interpersonal skills explain virtually none of the variation in financial accountability.

In practical terms, this means that the influence of interpersonal skills on financial accountability is extremely weak and statistically negligible in terms of explanatory power. Even though interpersonal skills are often considered important in professional auditing environments—such as communication, teamwork, and coordination—the results of this study indicate that they do not meaningfully contribute to predicting or explaining financial accountability in the Office of the Auditor General.

This finding is consistent with the earlier model fitting results, which showed that interpersonal skills did not have a statistically significant effect on financial accountability ($p = 0.439$). The near-zero pseudo R-square values further confirm that the model adds almost no improvement in explaining changes in the dependent variable.

Overall, in relation to Hypothesis Three, which states that interpersonal skills have no significant influence on financial accountability, the pseudo R-square results strongly support the null hypothesis. It can therefore be concluded that interpersonal skills have no meaningful explanatory power regarding financial accountability in the study context, suggesting that other institutional or structural factors are more influential in determining accountability outcomes.

Test of Parallel Lines^a

	-2	Log		
Model	Likelihood	Chi-Square	df	Sig.
Null Hypothesis	771.424			
General	750.004 ^b	21.420 ^c	20	.373

The null hypothesis states that the location parameters (slope coefficients) are the same across response categories.

- a. Link function: Logit.
- b. The log-likelihood value cannot be further increased after maximum number of step-halving.
- c. The Chi-Square statistic is computed based on the log-likelihood value of the last iteration of the general model. Validity of the test is uncertain.

The Test of Parallel Lines assesses whether the proportional odds assumption of ordinal logistic regression is satisfied in examining the influence of interpersonal skills on financial accountability in the Office of the Auditor General, Abuja. This assumption requires that the relationship between the independent variable and the dependent variable remains the same across all categories of financial accountability.

The results show that the Null Hypothesis model has a -2 Log Likelihood value of 771.424, while the General model has a lower value of 750.004. The difference between the two models produces a Chi-square value of 21.420 with 20 degrees of freedom, and a significance value of $p = 0.373$.

Since the p-value is greater than 0.05, the result is not statistically significant. This means that the null hypothesis of parallel lines cannot be rejected. In other words, the slope coefficients are equal across response categories, indicating that the relationship between interpersonal skills and financial accountability is consistent across all levels of the dependent variable.

This finding confirms that the proportional odds assumption is satisfied, meaning the ordinal logistic regression model is appropriate for the analysis. Although earlier results showed that interpersonal skills do not have a statistically significant effect on financial accountability, this test indicates that the nature of the relationship is stable and does not vary across different categories of financial accountability.

However, the output also notes some estimation concerns (step-halving limit reached and validity uncertainty), which suggests minor computational limitations. Despite this, the non-significant p-value still supports the conclusion that the assumption holds.

In relation to Hypothesis Three, the result strengthens the reliability of the earlier conclusion that interpersonal skills do not significantly influence financial accountability in the Office of the Auditor General, Abuja, and confirms that the model used for testing is statistically appropriate.

Discussion of findings

Based on the findings from hypothesis one, the outcome of this study is consistent with the findings of earlier scholars in forensic accounting and public sector accountability. For instance, studies by Nigrini (2019) and Okoye and Gbegi (2013) established that litigation support services enhance fraud detection and improve accountability by providing credible expert evidence that supports legal proceedings and disciplinary actions. Similarly, Modugu and Anyaduba (2013) found that forensic accounting techniques, including litigation support, significantly improve the effectiveness of audit investigations and strengthen accountability mechanisms in government institutions.

Furthermore, Enofe, Okpako, and Atube (2013) argued that litigation support plays a critical role in bridging the gap between audit investigation and legal enforcement, thereby improving the transparency and credibility of financial reporting systems. This aligns with the present study's finding that litigation support significantly influences financial accountability, particularly by enhancing the ability of auditors to provide admissible and reliable evidence for prosecution and administrative sanctions.

However, the relatively weak explanatory power observed in this study is also supported by some prior research. Scholars such as Dada, Owolabi, and Okwu (2013) observed that while litigation support is important, its effectiveness is often constrained by institutional weaknesses such as poor enforcement of audit recommendations, corruption, and weak judicial processes. This may explain why litigation support alone cannot fully account for variations in financial accountability.

In conclusion, the findings of this study reinforce existing literature that recognizes litigation support as an important component of forensic accounting that enhances financial accountability. However, the results also suggest that its impact is limited in scope and must be complemented by strong institutional frameworks, effective internal controls, and robust governance systems to achieve optimal accountability outcomes in the public sector.

this finding is partially consistent with existing literature. For example, Dada et al. (2013) argued that the effectiveness of forensic accounting evidence in improving accountability is often constrained by systemic weaknesses such as corruption, weak enforcement of audit recommendations, and inefficiencies within judicial institutions. These limitations reduce the practical impact of evidence acceptability on actual accountability outcomes.

Similarly, Okoye and Gbegi (2013) noted that while forensic accounting evidence may be admissible in legal proceedings, its influence on financial accountability is dependent on the responsiveness of institutional frameworks. They emphasized that weak implementation structures often prevent audit findings and forensic evidence from translating into corrective financial actions. This supports the present study's finding that acceptability alone is insufficient to drive accountability improvements.

In addition, Enofe, Okpako, and Atube (2013) highlighted that forensic accounting effectiveness is not solely determined by the admissibility of evidence, but also by institutional commitment to act on audit findings. They argued that without strong enforcement mechanisms, the impact of forensic evidence remains largely procedural rather than transformative. This aligns with the current study, which found no significant impact of acceptability on financial accountability.

However, some scholars such as Modugu and Anyaduba (2013) suggest that forensic accounting evidence, when effectively utilized, enhances transparency and accountability. The divergence from the present study may be attributed to contextual differences, particularly the institutional environment of public sector auditing in Nigeria, where enforcement gaps may weaken the influence of evidence acceptability.

In conclusion, the findings of this study indicate that the acceptability of forensic accounting evidence does not significantly influence financial accountability in the Office of the Auditor General, Abuja. While this contrasts with the theoretical expectation that admissible evidence should strengthen accountability, the result reflects practical realities where institutional inefficiencies and weak enforcement systems limit the effectiveness of forensic evidence in driving financial accountability outcomes.

This finding aligns with some perspectives in the forensic accounting and auditing literature that emphasize the dominance of structural and institutional factors over soft skills in determining accountability outcomes. For instance, Dada et al. (2013) argued that financial accountability in public institutions is more strongly influenced by systemic issues such as weak enforcement mechanisms, corruption control, and regulatory compliance rather than individual behavioural attributes alone. This supports the present study's finding that interpersonal skills are not a significant determinant of financial accountability.

Similarly, Okoye and Gbegi (2013) noted that while professional competencies, including communication and interpersonal interaction, are important in audit practice, they are not sufficient to drive financial accountability unless supported by strong institutional frameworks and effective audit enforcement systems. This suggests that interpersonal skills may play a supportive rather than a direct role in enhancing accountability.

In addition, Enofe, Okpako, and Atube (2013) emphasized that forensic accounting effectiveness is largely dependent on technical competence and institutional responsiveness rather than soft skills alone. Their study suggests that accountability improvements are more closely tied to audit integrity, evidence handling, and enforcement of audit recommendations, which may explain why interpersonal skills did not show a significant effect in the present study.

However, this finding partially contrasts with the view of Modugu and Anyaduba (2013), who argued that human interaction and communication skills can enhance the effectiveness of forensic accounting processes by improving collaboration, evidence presentation, and stakeholder engagement. The difference in findings may be attributed to contextual factors, particularly the public sector environment in Nigeria, where structural inefficiencies may limit the impact of interpersonal competencies on accountability outcomes.

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