
3-12-2021

Forensic Accounting Investigation of Public Sector Corruption in Nigeria: The Gioia Methodology

Naziru Suleiman

Abubakar Tafawa Balewa University, Bauchi, Nigeria, nazeersuleiman@yahoo.com

Zaleha Bte Othman

Universiti UTARA Malaysia, zaleha@uum.edu.my

Follow this and additional works at: <https://nsuworks.nova.edu/tqr>



Part of the [Accounting Commons](#)

Recommended APA Citation

Suleiman, N., & Othman, Z. B. (2021). Forensic Accounting Investigation of Public Sector Corruption in Nigeria: The Gioia Methodology. *The Qualitative Report*, 26(3), 1021-1032. <https://doi.org/10.46743/2160-3715/2021.3907>

This Article is brought to you for free and open access by the The Qualitative Report at NSUWorks. It has been accepted for inclusion in The Qualitative Report by an authorized administrator of NSUWorks. For more information, please contact nsuworks@nova.edu.



Forensic Accounting Investigation of Public Sector Corruption in Nigeria: The Gioia Methodology

Abstract

Despite the increased initiatives to combat corruption, the issue of corruption in the public sector in Nigeria persists. Past studies have found that one of the flaws is due to the ineffective investigation method. Given the seriousness of the issue, this study explores how forensic accounting investigation conducted by the authorities could assist the government in its initiatives to combat corruption in Nigeria. This study aimed at developing a model for improving the investigation of public sector corruption in Nigeria using forensic accounting techniques. Forensic accounting is a technique for detecting and investigating fraudulent practices in organizations and preparing evidence for expert witnessing at the court of law. In doing so, the Gioia Methodology was used to explore the understanding of the process of how forensic accounting is used to investigate corruption cases. We conducted a total of 24 face-to-face interviews with experts from the two leading anti-corruption agencies in Nigeria, the Economic and Financial Crimes Commission of Nigeria (EFCC), the Independent Corrupt Practices Commission (ICPC). We conducted in-depth interviews with purposively selected participants to gain an insightful data structure. The data structure led to the emergence of a dynamic model depicting the relationship among themes and the aggregate dimensions. The study revealed four aggregate dimensions, commitment of national values, judicial reform, a preventive mechanism and financial commitment. The study recommends future studies to be conducted using quantitative research to test the model developed.

Keywords

forensic accounting, investigation, public sector corruption, Gioia Methodology, Nigeria

Creative Commons License



This work is licensed under a [Creative Commons Attribution-NonCommercial-Share Alike 4.0 License](https://creativecommons.org/licenses/by-nc-sa/4.0/).

Forensic Accounting Investigation of Public Sector Corruption in Nigeria: The Gioia Methodology

Naziru Suleiman

Abubakar Tafawa Balewa University, Bauchi, Nigeria

Zaleha Othman

Othman Yeop Abdullah Graduate School of Business
Universiti Utara Malaysia, Sintok, Kedah, Malaysia

Despite the increased initiatives to combat corruption, the issue of corruption in the public sector in Nigeria persists. Past studies have found that one of the flaws is due to the ineffective investigation method. Given the seriousness of the issue, this study explores how forensic accounting investigation conducted by the authorities could assist the government in its initiatives to combat corruption in Nigeria. This study aimed at developing a model for improving the investigation of public sector corruption in Nigeria using forensic accounting techniques. Forensic accounting is a technique for detecting and investigating fraudulent practices in organizations and preparing evidence for expert witnessing at the court of law. In doing so, the Gioia Methodology was used to explore the understanding of the process of how forensic accounting is used to investigate corruption cases. We conducted a total of 24 face-to-face interviews with experts from the two leading anti-corruption agencies in Nigeria, the Economic and Financial Crimes Commission of Nigeria (EFCC), the Independent Corrupt Practices Commission (ICPC). We conducted in-depth interviews with purposively selected participants to gain an insightful data structure. The data structure led to the emergence of a dynamic model depicting the relationship among themes and the aggregate dimensions. The study revealed four aggregate dimensions, commitment of national values, judicial reform, a preventive mechanism and financial commitment. The study recommends future studies to be conducted using quantitative research to test the model developed.

Keywords: forensic accounting, investigation, public sector corruption, Gioia Methodology, Nigeria

Introduction

Corruption in the Nigerian public sector occurs on a daily basis. Clearly, the concern for Public Sector Corruption (PSC) in Nigeria is growing and is being acknowledged both locally and internationally (Fafawora, 2015). According to a report by Pricewaterhouse Coopers, a large sum of money (\$174 billion) was lost to corruption in 2015 in Nigeria (Akinmutimi, 2016) and corruption has continued to remain a pressing issue affecting public finances in the country. Public sector organizations in Nigeria are claimed as having the highest level of corruption (Fafawora, 2015). More recently, Nigeria's president stated that corruption is a serious problem and fighting it is more difficult than fighting insurgency (Bashir, 2017).

Similarly, the information minister, while campaigning against public sector corruption, revealed that just 55 Nigerians had stashed away the sum of ₦1.34 trillion (\$9 billion) from the public coffers between the years 2006 and 2013 (Winsor, 2016).

Given the importance of the issue and the severity of the damage corruption causes Nigeria, it is the aim of this study to investigate the forensic accounting investigation methods in preventing corruption. As Tanzi (1998) notes, the fight against corruption has to be confronted from so many angles because of the complexity and the difficult nature of the phenomenon. Thus, developing a corruption investigation model depicting the Nigerian situation has a high theoretical and methodological relevance for this study. We conducted a qualitative study, using the Gioia Methodology, in which we interviewed experts in the area of forensic accounting from the Economic and Financial Crimes Commission of Nigeria (EFCC), the Independent Corrupt Practices Commission (ICPC), including attorneys and judges, the security operatives investigating corruption, and accounting professionals, particularly in the field of forensic accounting.

Notably, one of the many reasons why corruption persists is due to the lack of investigation techniques and knowledge and legal/litigation services by the investigators (Adegbie & Fakile, 2012; Carnes & Gierlasinski, 2001; Efiog, 2012; Gbegi & Okoye, 2013; Lokanan, 2014). In addition, the ineffectiveness of the Nigerian courts and the entire legal system as well as other statutory enactments in addressing corruption in the country are another concern voiced by many (Okogbule, 2006; Osipitan & Odusote, 2014). Since the inception of the Nigerian EFCC, a leading anti-corruption agency in the country, 13 years ago, only eight high-profile corruption cases were successfully concluded in spite of the large number of corruption cases reported (*The Nation*, 2015). Therefore, what stands to be neglected much in the literature is the investigation aspect (Breit, Thomas, & Olaison, 2015; Hendi, 2013; Olajide, 2014). Moreover, studies have recommended the application of forensic accounting techniques by the EFCC in the investigation of corruption cases (Umar, Rose, & Mohamed, 2016).

Essentially, the adoption of a forensic accounting investigation by the EFCC has become a milestone towards addressing the scourge of corruption in Nigeria (EFCC, 2013; Ibrahim, Samsudin, & Mohamed, 2017; pre study interview, 2015; Suleiman & Othman, 2017; Suleiman, Othman, & Ahmi, 2017). The EFCC was specifically set up to fight fraud generally and corruption in particular (EFCC Establishment Act, 2004). However, even with the adoption of forensic accounting investigation techniques by the anti-corruption bodies, PSC still persists in the country.

Methodology

Rationale for Using the Gioia Methodology

The striking feature of the current research is the adoption of the Gioia Methodology in developing a corruption investigation model to answer the research question. The approach is based on a systematic procedure in the qualitative research paradigm to develop new concepts. The process of developing new concepts of this study articulates the grounded theory process of data analysis (Gioia, Corley, & Hamilton, 2012). Gioia Methodology focused on developing new knowledge, forensic accounting techniques that is useful to prevent corruption, thus encouraging originality. We find the Gioia Methodology allows us to discover new knowledge yet gives us the flexibility to set our terms in respect of theoretical saturation. The study explores a new area, that is, forensic accounting, and any new topic area needs methods that are explorative or discovery in nature.

Another uniqueness in using the Gioia Methodology is that it captures the organizational experience through (a) capturing the meaning constructed by the participants, and (b)

theorizing those experience (Gehman, Glaser, Eisenhardt, Gioia, Langley, & Corley, 2017). As mentioned above, Gioia Methodology allows for flexibility, as there is no pressure to reach theoretical saturation. One can stop if one believes the topic is deep enough and sufficient to build new knowledge. Unlike grounded theory, theoretical saturation determines the development of theory. In addition, the process of data analysis is less complicated compared to grounded theory data analysis there is no requirement for the constant comparison.

Data Analysis

The most important part of the Gioia Methodology is to develop the data structure. As Gioia et al. (2012), illustrate, data structure consists of three standard processes, which are: first order; second order; and aggregate dimensions. Gioia et al. (2012) claimed the data structure articulates the grounded theory process of developing a new model. The three-step process (1st order, 2nd order, and aggregate analysis) of data analysis gives a clear guideline of how to analyse data in a more uniform way. The data structure graphically represents the processes of the transformation of the data from raw elements into terms, themes, and dimensions. In this study, these procedures were rigorously followed in developing the corruption investigation model, as depicted in Figure 1. The following sections elaborate on each of the three steps process.

First step: First-order analysis. In the first-order analysis stage, the researchers adhered strictly to the participants' terms and tried to reduce the categories into a manageable number by allocating the emerged categories labels or some sort of phrasal descriptors (see Figure 1, First order). At this stage, initial concepts were recognized and grouped into categories based on the participants' terms, commonly referred to as *in vivo* or "first-order terms." In articulating grounded theory, this process is termed "open coding." The first-order analysis was akin to the open coding under the naturalistic inquiry and heavily relied on the participants' perspectives. The study believes that the research participants were knowledgeable agents, sharing their understandings and experiences of the investigation of PSC in Nigeria. Hence, the first-order terms are participant-centric. In other words, the first-order analysis of the data entails an analysis based on the participants' generated codes and terms. Our focus is on adhered to our participants' terms, thus building categories based on similarities and differences vocalised by the participants. In Gioia and Thomas (1996), the authors were surprised to discover from the participants the category concepts of "political" and "strategic" rather than the usual "opportunities" and "threats," depicting how important it is to create categories that represent the participants' voice.

Second step: Second-order analysis. The following step is named the second order. At this stage, our focus is on theoretical development of the concepts; put more simply, reducing the categories developed in the first order from categories to theme development. At the second stage the researchers assumed the position of a knowledgeable agent and began to think at the level of the participants' terms and codes as well as in abstraction of the second-order themes and dimensions. In the second-order analysis, we considered whether the emerging themes would account for the concepts to describe the issue under study. Furthermore, the emergent themes were further distilled into the aggregate dimensions (Gioia & Chittipeddi, 1991; Gioia et al., 2012; Gioia, Schultz, & Corley, 2000). The Gioia Methodology has provided a procedure in which this assumption can be enacted in such a way the researcher truly represents participants' experiences and at the same time upholding a scientific tenet of systematic process of the data analysis.

Our concern at this stage is describing and explaining the phenomenon from the participants' lens. This is another process of data analysis that articulates the grounded theory, which Glaser and Strauss (1967) referred to as theoretical sampling. At this stage, gaining the

insights, understanding and experiences of the two anti-corruption agencies, the corruption investigation units, the judges and lawyers as well as professional accountants, would lead to the discovery of new concepts. In the second-order analysis phase, the study then moved from participant-centric to “researcher-centric” or “theory-centric.” At this level, the emerging first-order codes were organized into second-order themes based on the interpretation of the researchers. The second-order analysis phase is a process of establishing theoretical domain, that is building themes that describe the phenomenon of interest, thus producing workable sets of concepts. The second-order themes developed were further distilled into aggregate dimensions of an overarching theoretical higher level. With the arrays of the first-order terms, second-order themes and the aggregate.

Third step: Aggregate dimension. Last but not least is the aggregate dimension. At this stage, we make sense of the data, aimed at developing the data structure, which is the objective of the study. We further refined the second order to providing a graphic representation of the participants’ voice. Figure 1 presents in pictorial form of the data structure developed from the emergent terms, themes and the aggregate dimensions. Similarly, Table 1 presents in tabular form the aggregate dimensions, the researcher-centric concepts, the participant-centric terms and the example of the interview extracts on each of the participants’ terms.

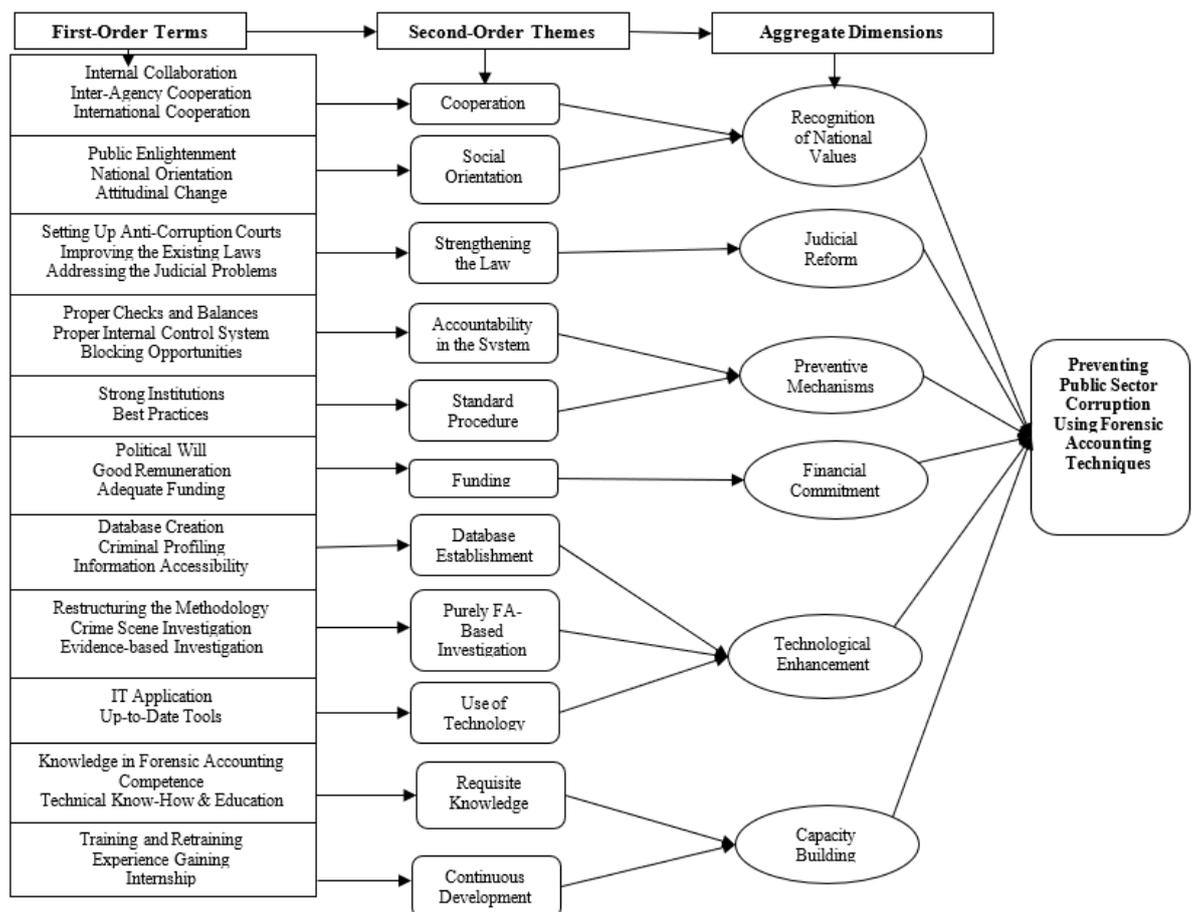


Figure 1 Data structure.

Results

The data structure as presented in Table 1 captures the emerging informant-centric terms, the researchers’ themes and aggregate dimensions as interpreted by the researchers. In

addition, Table 1 includes samples of the interview excerpts. From the data structure, a relationship is established among the dimensions. In the first instance, a relationship is assumed to surface from the data structure whereby all components are considered alongside one another. The relationship that is proposed suggests an interplay among the various dimensions in a collective and holistic manner to ensure an improved PSC investigation using the forensic accounting techniques. Essentially, each of the four dimensions established would contribute to the emergence of the improved model of forensic accounting investigation in Nigeria. The table 1 showed an example of how data structure was developed.

Table 1
Data structure

Aggregate Dimensions	Themes (Researcher-Centric Concepts)	Informant-Centric Terms	Interview Excerpts
Commitment to national values	Cooperation	National strategy	...and it is very obvious that you have to come and accept that there is corruption, you know, as I also said earlier, there has to be a national strategy to combat corruption and then you put in place the right structure to combat corruption. (Participant 15) ... I was saying let our institution work. If we put our institution in place, they will be effective, they will work and they will be independent. (Participant 16)
		Internal collaboration	...collaborating with other units ... (Participant 9) ...collaboration with others within all the agencies. (Participant 4)
		Inter-agency cooperation	...also, through synergy between law enforcement agencies by bringing the bits together (Participant 9). There should be synergy for all the anti-graft agencies in the country as we are all fighting a common goal. (Participant 21)
		International cooperation	...they should be attending training, conferences, and they should be attending workshops. We go to people that have years of experience so that they can share their experience with us and any challenge you are having here you can also share with them and they will advise you. (Participant 17)
	Social orientation	Public enlightenment	... I think the level of awareness should be increased. People should also feel that whatever goes on in the public sector affects everyone. (Participant 23) Also, public enlightenment, making the public aware of it. (Participant 21)
		Attitudinal change	... let the corrupt be ashamed and we stop celebrating people that are corrupt. (Participant 21) ...so, some of these things we have to change our attitudes for all these corruption cases. (Participant 14)

Figure 1 on the other hand, depicted detailed description of how forensic accounting techniques assist in preventing PSC in Nigeria. Each technique depicted in the model is assumed to be linked to one another in a chain of succession. In the first phase, there is the need for redefining Nigeria national. Having defined the national goals and values, the next stage is to reform the judiciary, which is considered a critical force in the model. The judiciary must be reformed, the public service sector practice reorganized and imbued with a lot of preventive measures that would check the occurrences of corruption in the first instance. Because corruption investigations often end in legal processes, as such, an effective judiciary

is required for the actualization of the model. Equally to be established at this stage is to adequately install preventive measures within the public sector practices in Nigeria. The final activity at this phase is financial commitment on the part of the government and all other stakeholders involved. Investigation is expensive and for its effectiveness it requires adequate financial support. Financial support should be allocated to serve two purposes: capacity building and technological enhancement. Figure 2 visualizes the model.

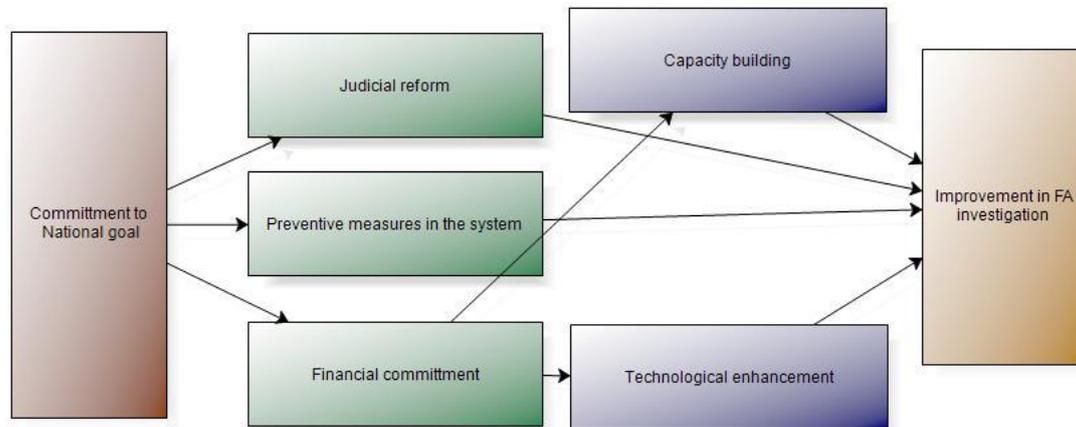


Figure 2
Forensic accounting investigation techniques and Preventing Public Sector Corruption Model

Commitment to national values and goals.

The Forensic accounting investigation techniques and Preventing Public Sector Corruption model recognizes the commitment to the national values and goals as the first step in the forensic accounting techniques in investigating PSC in Nigeria. Commitment to national values and goals entails cooperation from all stakeholders. Collective efforts from all stakeholders are key to investigation. One participant shared

...cooperation by all players in the fight against corruption. This includes the government, the anti-corruption agencies, the judiciary, the media and of course, the general public. All hands must be on deck in fighting this dreaded monster. (Participant 17)

A national strategy for anti-corruption that suits the nation collectively is essential. This includes internal collaboration within and between the various anti-corruption agencies. It is essential for the agencies to cooperate and internally collaborate for the attainment of a common goal. Cooperation from the grass roots involving everyone ranging from intra- and inter-agency cooperation to international cooperation. Nevertheless, the analysis of the findings has revealed that seeking cooperation may not be the ultimate solution without the social orientation of the society.

High commitment to the national value is much needed in Nigeria. Things have been going wrong for a long period in the country and there is societal acceptance of corruption in Nigeria. Corrupt public servants are being shielded and celebrated in the country (Participant 20), so much so that corruption is beginning to assume the status of a social norm (Participant 22). The participants' voices revealed the need for public enlightenment, attitudinal change and national orientation. When these things are brought together, the orientation of the people will be changed toward looking positively at what stands out as benefiting the general interest

of the country and what does not. However, the complexity and the multifaceted nature of PSC necessitates the consideration of multiple dimensions, such as judicial reform.

Judicial Reform

The judiciary has been identified as one of the key areas that stand out as impeding the successful fight against corruption in Nigeria. Regardless of the fact that all corruption investigations ultimately lead to court proceedings, the laws have been described as inadequate to sustain the fight against this dreaded ailment. The participants perceived that addressing the judicial problem is key to creating an improved system in investigating PSC in Nigeria. The laws and the legal practitioners in many instances tend to frustrate all the anti-corruption efforts in the investigation and prosecution of corruption cases. In improving the investigation of PSC using forensic accounting techniques, the participants have canvassed for a strengthening of the laws as the crucial. They believe that without strengthening the law, all efforts in the investigation will be of no value. Means of strengthening the law proposed by the participants include the setting up of special anti-corruption courts. Equally identified is adequate punishment commensurate with the offence committed. The laws have to be improved to guarantee the equality of all before the law. Then, all other problems bedevilling the judiciary have to be addressed. Then, improved investigation of PSC using the forensic accounting technique will be possible on the basis of a sound and virile judicial system. Almost all established corruption cases end up in courts and this underscores the necessity for an effective judicial system devoid of corruption. In addition to the judicial system, the data revealed the equal need for more preventive mechanisms in the public service system.

Preventive Measures in the System

One of the most effective means of controlling corruption and corrupt practices is to have measures in place that will prevent such occurrences. Instead of allowing corruption to occur and then start thinking of the means to detect it and the subsequent investigation, providing the means to halt it even before it is taking place. Participant 23 said it all, when he noted:

...we give so much emphasis to fighting corruption without necessarily preventing it. So, I think the emphasis now should be on how to prevent corruption instead of allowing it to happen. Measures should be in place to prevent corruption before it even occurs. (Participant 23)

Essentially, accountability in the system and standard procedures are the themes developed from the participant-centric terms to serve as preventive measures. Two components necessary to prevent PSC is technology-oriented investigation and capacity building. Technology oriented investigation is essential. Using tools and other investigating software for effective functioning is one of the important actions. Coupled with capacity building such as training and retraining of the investigators, would provide positive results in investigating PSC. Above all, financial commitment is another factor that influenced positive investigation of PSC. There has to be a strong financial commitment on the part of the government and all other stakeholders to the investigation of PSC in Nigeria. Following section will elaborate on how financial commitment play its role in getting the ultimate results in preventing PSC.

Financial Commitment

Financial commitment entails monetary funding. Financial commitment is significant in both technology enhancement and capacity building. For example, acquisition of tools and other gadgets for effective performance involves monetary support. The quotations from the participants gave impetus to the necessity of financial commitment. The participants are unanimous on this and have consistently maintained this position. As stressed by them, the need for adequate funding stems from diverse spectrums. Funding is required to obtain the appropriate equipment and software for the investigation. Similarly, funding is needed for the effectiveness of the investigation processes, such as going out to far and near destinations in search of evidence. With strong financial commitment for improving the investigation of PSC using the forensic accounting technique, the technological enhancement required for effective investigation will be possible. Equally, the capacity of the investigators will be increased to meet the challenges of modern investigations. The next two final sections cover these aspects in succession.

Technological Enhancement

Forensic accounting investigation is a technology-based investigation. Frequently, evidence is scientifically generated in forensic accounting investigation hence, substantial use of technology is employed in forensic accounting. Three themes have emerged under the dimension “technological enhancement.” Getting the necessary technology involved, establishing a database, and the need for completely switching to forensic accounting-based investigation are the researchers’ themes, which were derived from the participants’ concepts. Currently, a substantial part of the PSC investigation is being conducted by government-funded anti-corruption agencies. The involvement of the private investigator is minimal. Therefore, as a way of pushing the forensic accounting investigation forward, more private investigation is suggested to surface in the country’s investigation of PSC.

Capacity Building

Climaxing the model is the aggregate dimension “capacity building,” covering the individual investigators. “We need to have more, we need to have more, we need to build capacity, you understand, we have to build capacity in all anti-corruption agencies” (Participant 22). “There should also be an adequate capacity building of the staff as crime is ever changing” (Participant 3). Here the personal traits of the investigators are taken into cognizance in the model. Beginning from setting the pace for the investigation through to the creation of enabling the environment up to the point of getting the right technology in place, the model culminates with shaping the investigators’ postures forensically.

Discussion

In the conceptualization of an improvement model for the forensic accounting investigation, our findings revealed that getting to the root cause of the problem is essential. Essentially, forensic accounting techniques is found useful to curb corruption in Nigeria. Educating the public should be made a priori. The government together with enforcement agencies such as the EFCC, should take the mandate to educate the public. Apart from educating the society on corruption, the EFCC need to enhance its staff’s forensic skills. Congruent with previous studies (Osipitan & Odusote, 2014; Shah & Schacter, 2004), the

government needs to create awareness of the dangers of corruption. Our finding found that educating the public is effective in creating awareness of the detrimental effect of corruption.

In connection with the above, it is also important for the political leadership in Nigeria to have a strong political will to fight corruption. Political will could be generated through the national initiatives. Only with political will can the education process materialize, as this is an associated factor that influences improving knowledge on fighting corruption. Political will could break the corrupt culture. Thus, addressing and developing strong commitment to national values and goals is the beginning for sound improvement. Our study showed that through commitment to national values the tendency towards corrupt practices will be reduced.

Our findings indicate that to the frustration of the key players in the judiciary, such as the judges and the lawyers, is one of the causes of persistent corruption in. Therefore, strengthening the law through judicial reform to take care of all the imperfection of the laws and to clearly define the position of the key players within the judicial process is akin to improving the investigation of PSC. Congruent with previous studies (such as Osipitan & Odusote, 2014), strengthening the law should result in higher convictions, which eventually should lead to reducing practices deemed corrupt. For instance, the setting up of special courts to attend to corruption cases is essential if the investigation of PSC in Nigeria using forensic accounting techniques is to be improved. This is in line with the recommendation of Okogbule (2006) and Osipitan and Odusote (2014), who documented that government at all levels should join hands in fighting corruption through the creation of special anti-corruption courts. They recommended that these courts are to be manned by incorruptible and fearless judges. The essence as posited by Osipitan and Odusote (2014), is to discourage the adjournment of corruption cases. The existing courts are often overwhelmed with other cases, which, among other reasons, leads to the delay in the dispensation of justice.

Essentially, a proactive stance is needed. The public sector service practices should be imbued with preventive measures that will reduce the occurrences of corrupt practices to the barest minimum. Regardless of the measure, it is important to note that prevention is better than cure. In actuality, this is what we found in our study, notion that the best corruption control mechanism is prevention, which includes proper accountability and standard practice procedure. In accordance with Hendi (2013), adequate prevention is to be designed in order to reduce the chances of corrupt practices occurring through the reduction of opportunities. Much earlier literature, that is, Coburn (2006) stated that no amount of any regulation or even legislature can prevent the commission of corrupt practices, but it can minimize it. As our finding implied, effective internal control mechanisms can prevent and deter the occurrence of corrupt practices.

Connecting the above finding, our study found that technology-centric investigation is essential. Considering the nature of forensic accounting investigation, which is technology-centric, it is important for the enforcement agencies such as the EFCC to adapt and adopt technology even without bringing the suspects and other third parties into the investigation. Investigation techniques should be parallel with the advancement of the crime itself, thus technology-friendly tools, equipment, and software packages are required, although financial commitment is required in sustaining effective investigation. Such a view is also evident in previous studies. For instance, Osipitan and Odusote (2014) posited the need on the part of the government to make adequate provisions for resources and equipment to enhance the effectiveness of the investigators and the prosecutors. Financial commitment, emerged as a theme in our study, suggests the government must play a major role in addressing the issue.

Financial commitment could also be used as capacity building, concentrating on making the individual investigators eligible and effectively suitable for the task of the forensic accounting investigation. In this regard the capabilities of the investigators are to be enhanced for conducting a value-driven investigation. The personal traits of the investigators are given

due prominence in the model. The fact that the best technology may be obtained for the investigation amounts to fruitless effort without the appropriate manpower to take charge. Sanchez and Zhang (2012) recommended that forensic accountants should continuously learn and become more familiar with the legal proceedings and the relevant code enactments and procedures. In the context of the recommended model, knowledge-based enhancement of the forensic accountants covers the knowledge of forensic accounting techniques, technical competence of the investigators and the minimum required level of educational qualification to be attained.

As mentioned above, being knowledgeable in forensic accounting techniques and skills is a basic requirement for a forensic accountant. This knowledge is among the distinguishing features between a forensic accountant and an ordinary auditor. Previous studies concur, with similar findings, that forensic accounting engagement needs to be distinguished in skills and knowledge compared to other accounting professionals (Bhasin, 2013; Domino, Giordano, & Webinger, 2017; Domino, Stradiot, & Webinger, 2015; Hendi, 2013; Rezaee, Lander, & Reinstein, 1992; Sanchez & Zhang, 2012; Smith & Crumbley, 2009; Tiwari & Debnath, 2017). Professional certification may be needed for a functioning forensic accountant. Additionally, the technical competence to act and think as a forensic accountant must be ensured. Forensic accountants should have the mind-set to think with the professional scepticism far ahead of the criminals. As observed by Lakshmi and Menon (2016), the mind-set of a forensic accountant should be such that tends to think like a private investigator having the sixth sense in financial consideration. Equally significant is computer knowledge, as a forensic accountant requires a synergy of skills in computer crime, auditing, and forensic digital investigation (Simeunović, Grubor, & Ristic, 2016).

Conclusion

The forensic accounting investigation model proposed in this study is expected to provide a lasting solution to the menace of public sector corruption (PSC) that has been afflicting Nigeria for decades. Additionally, the findings from the recommended model proposed are meant to improve investigation techniques thus prevent PSC. Furthermore, the adaption of the Gioia Methodology from the field of organizational behaviour to accounting research in developing the recommended forensic accounting investigation model is another giant stride in this study. Future study should be conducted using quantitative research to test the model developed. Furthermore, the scope of the study can be extended to incorporate other stakeholders, such as academics, accounting professionals, legal practitioners and other private investigators other than the anti-corruption bodies. Lastly, the study could be replicated within another context of different economic, political, and cultural backgrounds to compare the findings.

References

- Adegbe, F. F., & Fakile, A. S. (2012). Economic and financial crime in Nigeria: Forensic accounting as antidote. *British Journal of Arts and Social Sciences*, 6(1), 37–50.
- Akinmutimi, T. (2016, January 30). Nigeria lost \$174 billion to corruption in 2015. *National Mirror*.
- Bashir, M. (2017, December 8). Buhari: Fighting corruption more difficult than insurgency. *Blueprint*. <https://www.blueprint.ng/buhari-fighting-corruption-more-difficult-than-insurgency>
- Bhasin, M. (2013). An empirical investigation of the relevant skills of forensic accountants. *Journal of Education for Business*, 1(2), 11–52.

- Breit, E., Thomas, T. L., & Olaison, L. (2015). Critiquing corruption: A turn to theory. *Ephera Theory & Politics in Organization*, 15(2), 319–336.
- Carnes, K. C., & Gierlasinski, N. J. (2001). Forensic accounting skills: Will supply finally catch up to demand? *Managerial Auditing Journal*, 16(6), 378–382. <https://doi.org/10.1108/02686900110395514>
- Coburn, N. F. (2006). Corporate investigations. *Journal of Financial Crime*, 13(3), 348–368.
- Domino, M. A., Giordano, G., & Webinger, M. (2017). An investigation of the factors that impact the perceived value of forensic accounting certifications. *Journal of Forensic and Investigative Accounting*, 9(1), 637–653.
- Domino, M. A., Stradiot, M., & Webinger, M. (2015). Factors which may bias judges' decisions to exclude accounting expert witnesses testimony. *Accounting Research Journal*, 28(1), 59–77.
- EFCC. (2013). *EFCC, 2013 Annual Report*.
- EFCC Establishment Act. (2004). *Economic and Financial Crimes Commission Establishment Act, 2004*.
- Efiong, E. J. (2012). Forensic accounting education : An exploration of level of awareness in developing economies: Nigeria as a case study. *International Journal of Business and Management*, 7(4), 26–34.
- Fafawora, D. (2015, October 8). How really bad is public corruption in Nigeria. *The Nation Newspaper*, pp. 1–3. <http://Thenationonlineng.Net>
- Gbegi, D., & Okoye, E. I. (2013). Forensic accounting : A tool for fraud detection and prevention in the public sector. (A study of selected ministries in Kogi State). *International Journal of Academic Research in Business and Social Sciences*, 3(3), 1–19.
- Gehman, J., Glaser, V., Eisenhardt, K., Gioia, D., Langley, A., & Corley, K. (2017). Finding theory-method fit: A comparison of three qualitative approaches to theory building. *Journal of Management Inquiry*, 27(3), 284–300.
- Glaser, B. G., & Strauss, A. L. (1967). *The discovery of grounded theory. Strategies for qualitative research*. Aldine.
- Gioia, D. A., & Chittipeddi, K. (1991). Sensemaking and sensegiving in strategic change initiation. *Strategic Management Journal*, 12(6), 433–448.
- Gioia, D. A., Corley, K. G., & Hamilton, A. L. (2012). Seeking qualitative rigor in inductive research: Notes on the Gioia Methodologyology. *Organizational Research Methods*, 16(1), 1–17.
- Gioia, D. A., Schultz, M., & Corley, K. G. (2000). Organizational identity, image, and adaptive instability. *The Academy of Management Review*, 25(1), 63–81.
- Gioia, D. A., & Thomas, J. B. (1996). Identity, image, and issue interpretation: Sensemaking during strategic change in academia. *Administrative Science Quarterly*, 41(3), 370–403.
- Hendi, Y. P. (2013). Better, faster, smarter: Developing a blueprint for creating forensic accountants. *Journal of Money Laundering Control*, 16(4), 353–378.
- Ibrahim, U., Samsudin, S. R., & Mohamed, M. (2017). Appraising the effectiveness of Economic and Financial Crimes Commission (EFCC) in tackling public sector corruption in Nigeria. *Journal of Advanced Research in Business and Management Studies*, 2(2), 1–12.
- Lakshmi, P., & Menon, G. (2016). Forensic accounting: A checkmate for corporate fraud. *Journal of Modern Accounting and Auditing*, 12(9), 453–460.
- Lokanan, M. E. (2014). How senior managers perpetuate accounting fraud? Lessons for fraud examiners from an instruction case. *Journal of Financial Crime*, 21(4), 411–423.
- Okogbule, N. (2006). An appraisal of the legal and institutional framework for combating

- corruption in Nigeria. *Journal of Financial Crime*, 13(1), 92–106.
- Olajide, S. D. (2014). Forensic accounting technique: A means of successful eradication of corruption through fraud prevention, bribery prevention and embezzlement prevention in Nigeria. *Kuwait Chapter of Arabian Journal of Business and Management Review*, 4(1), 176–187.
- Osipitan, T., & Odusote., A. (2014). Nigeria: Challenges of defence counsel in corruption prosecution. *Acta Universitatis Danubius. Juridica*, 10(3), 71-94. <http://journals.univ-danubius.ro/index.php/juridica/article/view/2626/2283>
- Rezaee, Z., Lander, G. H., & Reinstein, A. (1992). Forensic accounting: Challenges and opportunities. *The Ohio CPA Journal*, 51(5), 33–37.
- Sanchez, M. H., & Zhang, S. W. (2012). The role of the expert witness in accounting fraud cases. *Global Journal of Business Research (GJBR)*, 6(1), 103–111.
- Shah, A., & Schacter, M. (2004). Combating corruption: Look before you leap. *Finance and Development*, 41(4), 40–43.
- Simeunović, N., Grubor, G., & Ristic, N. (2016). Forensic accounting in the fraud auditing case. *The European Journal of Applied Economics*, 13(2), 45–56.
- Smith, G. S., & Crumbley, D. L. (2009). Defining a forensic audit. *Journal of Digital Forensics*, 4(1), 61–80.
- Suleiman, N., & Othman, Z. (2017). Corruption typology: A review of literature, 16(2), 102–108.
- Suleiman, N., Othman, Z., & Ahmi, A. (2017). Corruption: A combat without bullet, The Nigerian Economic and Financial Crimes Commission's (EFCC) perspective. *Asian Journal of Multidisciplinary Studies*, 5(7), 200–210.
- Tanzi, V. (1998). Corruption around the world : Causes, consequences, scope, and cures. *IMF Staff Papers*, 45(4), 559–595.
- Tiwari, R. K., & Debnath, J. (2017). Knowledge, forensic accounting: A blend of knowledge. *Journal of Financial Regulation and Compliance*, 25(1), 73–85.
- Umar, I., Rose, S. S., & Mohamed, M. (2016). Adoption of forensic accounting in fraud detection by anti-corruption agency: A conceptual framework. *International Journal of Management Research & Review*, 6(2), 139–148.
- Winsor, M. (2016, February 21). Corruption in Nigeria could cost 37% of GDP by 2030: Report. *International Business Times*.

Author Note

Naziru Suleiman is a lecturer at the Abubakar Tafawa Balewa University, Bauchi, Nigeria. Please direct correspondence to nazeersuleiman@yahoo.com.

Zaleha Othman is an associate professor at the Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia, Kedah, Malaysia. Please direct correspondence to zaleha@uum.edu.my.

Copyright 2021: Naziru Suleiman, Zaleha Othman, and Nova Southeastern University.

Article Citation

Suleiman, N., & Othman, Z. (2021). Forensic accounting investigation of public sector corruption in Nigeria: The Gioia Methodology. *The Qualitative Report*, 26(3), 1021-1032. <https://doi.org/10.46743/2160-3715/2021.3907>
