MODERATING EFFECT OF ORGANISATIONAL CULTURE ON THE RELATIONSHIP BETWEEN FORENSIC ACCOUNTING TECHNIQUE AND FRAUD DETECTION IN ANTI-GRAFT AGENCIES IN NIGERIA

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ABSTRACT

Fraud has become increasingly widespread and deeply rooted within societies, businesses, and public sectors, adversely influencing a nation's economic growth and development, especially in the public sector domain. The aim of the study is to explore the moderating effect of organisational culture on the relationship between forensic accounting techniques and fraud detection in anti-graft agencies in Nigeria, The population of the study consist of two hundred and thirty one (231) staff of EFCC and ICPC which was arrived using Yamane (1967) formula. Employing a purposive sampling technique. The study used primary source of data, this involve the use of questionnaires which were administered to EFCC and ICPC Staff members in Nigeria. Partial Least Square Structural Equation Model (Smart PLS 4) used for the analysis. The finding of the study reveal that organisational culture significantly moderate the relationship between forensic accounting techniques and fraud detection of anti-graft agencies in Nigeria. The Study recommended that forensic accounting techniques play a critical role in detecting fraud within anti-graft agencies in Nigeria. However, the effectiveness of these techniques is significantly influenced by organizational culture.

Keywords: *Organisational Culture, Forensic Accounting Technique, Fraud Detection, EFCC, ICPC*

1.0 Introduction

1.1 Background to the Study

Fraud has increasingly become widespread and deeply rooted within societies, businesses, and public sectors, adversely influencing a nation's economic growth and development (Villaescusa & Amat, 2022). The escalating trend of fraud and fraud-related incidents has garnered significant attention globally from academics, practitioners, and governments alike. The Global Economic Crimes Survey Report (2023) highlights a notable rise in fraud cases within organizations in Eastern Africa, with 63% of respondents from the region reporting fraud incidents over the past two years, compared to 46% globally. Eastern Africa reported higher prevalence rates for common crimes such as asset misappropriation, supply chain fraud, bribery and corruption, procurement fraud, and customer fraud. However,

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less common crimes, including tax fraud, government relief fraud, human resource (HR) fraud, and environmental, social, and governance (ESG) reporting fraud, were reported at lower rates in Eastern Africa compared to global averages. Furthermore, embezzlement-related cases decreased from 51 in 2021 to 36 in 2022; however, the associated revenue losses increased by 37%, rising from £28.5 million to £38.9 million in 2022. Similarly, investment fraud cases rose from 13 in 2021, with a total value of £12.5 million, to 19 in 2022, reaching a combined value of £181.8 million. Instances of advance fee fraud also increased, growing from 9 cases in 2021 with a total value of £5.6 million to 19 cases in 2022, valued at over £16 million.

Organizational culture refers to the values, norms, beliefs, attitudes, and assumptions that influence the behavior and practices within organizations (Tianya, 2015). This concept aligns with Edgar Schein's organizational culture theory, which serves as a foundational framework for understanding how organizational culture moderates the relationship between forensic accounting techniques and fraud detection in Nigeria's anti-graft agencies. Schein's theory defines organizational culture as a set of shared basic assumptions developed by a group as it addresses challenges of external adaptation and internal integration assumptions that have proven effective enough to be imparted to new members as the standard way to perceive, think, and respond to these challenges.

It was against this background, this research therefore, examined whether or not organisational culture will improve the forensic accounting techniques on detecting fraud in anti-grafts agencies in Nigeria.

1.2 Statement of Problem

Fraud and related crimes have surged significantly in Nigeria, including payment fraud, Ponzi schemes, insolvency-related fraud, and banking fraud. Kasum (2015) points out that financial mismanagement has become a common issue in both the public and private sectors, with individuals exploiting their positions of authority to engage in fraudulent acts. Similarly, studies by Onurah and Ebimobowei (2014), Enofe, Utomwen, and Danjuma (2015), and Adebisi, Okike, and Yoko (2016) also highlight the increasing prevalence of fraud and fraudulent activities in Nigeria, suggesting that these acts have nearly become habitual. Despite efforts by agencies such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC) to combat fraud and corruption within both private and public sectors in Nigeria, these problems continue to pose significant challenges. Mikail (2018) underscores that fraud and corruption have widespread consequences for the country's economic stability, governance, and public trust. As a result, forensic accounting is being increasingly recognized as a vital tool for addressing the growing financial and corporate fraud across various sectors of Nigeria's economy. Owojori and Asaolu (2013) emphasize that statutory audits have proven inadequate in preventing corporate

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fraud, and the rising frequency of such crimes has intensified the pressure on accountants and legal professionals to find more effective methods for detecting fraud in organizations.

Existing research has established a link between forensic accounting techniques and fraud detection, although the results are not consistent. For instance, studies by Ozili (2015), Bello (2020), and Aremu and Olayinka (2023) suggest a positive relationship between forensic accounting techniques and fraud detection, while findings by Enofe, Okpako, and Atube (2013), Tariq et al. (2013), and Oyedokun, Enyi, and Dada (2018) point to a negative connection. To address these discrepancies, organizational culture is proposed as a moderating variable that may influence or modify the relationship between forensic accounting techniques and fraud detection.

Research on the moderating impact of organisational culture in this context is limited. While these studies used techniques like ordinary least squares (OLS) regression and Chi-square, this study intends to evaluate the moderating effect of organizational culture on the relationship between forensic accounting techniques and fraud detection in Nigeria's anti-corruption agencies through Partial Least Squares (PLS) analysis.

1.3 Research Objective

The objective of this study is to examine the moderating effect of organisational culture on the relationship between forensic accounting technique and fraud detection in anti-graft agencies in Nigeria.

1.4 Research Question/ Hypothesis

To what extend does organisational culture moderate the relationship between forensic accounting techniques and fraud detection by anti-graft agencies in Nigeria?

H_0: Organisational culture has no significant effect on the relationship between forensic accounting techniques and fraud detection in Nigeria.

1.5 Significance

This study will offer valuable insights to a range of stakeholders, including government bodies, anti-corruption agencies, society, academics, pressure groups, civil society organizations (CSOs), and international bodies.

1.6 Scope and Limitation(s)

This study focused on the moderating effect of organizational culture on the relationship between forensic accounting techniques and fraud detection in anti-graft agencies in Nigeria. The study, conducted from 2020 to 2024, focused on the Independent Corrupt Practices and Other Related Offences Commission (ICPC) and

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the Economic and Financial Crimes Commission (EFCC). The study focus only on Nigerian anti-graft agencies, limiting generalizability, and also cross-sectional research design restricts understanding of long-term effects.

Literature Review

Organisational Culture

Schein (2010) defines organizational culture as the shared values, beliefs, and assumptions that guide employee behavior and shape their attitudes toward ethical practices. Hofstede (2011) sees it as the collective mental programming that differentiates one organization from another, influencing how employees approach fraud detection and prevention. Denison and Mishra (1995) highlight the significant impact of organizational culture on performance, including its role in identifying and preventing fraud.

Forensic Accounting Technique

Forensic accounting technique, as described by Bologna and Lindquist (1995), are a combination of accounting, auditing, and legal expertise used to identify, investigate, and prevent fraudulent activities. Crumbley et al. (2013) note that these techniques encompass tools such as data mining, ratio analysis, and digital forensics to detect financial discrepancies and aid in legal proceedings. Okoye and Gbegi (2013) emphasize the critical role forensic accounting techniques play in uncovering fraud and promoting accountability, particularly in corrupt environments. The Association of Certified Fraud Examiners (ACFE) (2010) defines forensic accounting as the application of accounting expertise to matters involving potential or actual civil or criminal litigation. This includes tasks such as applying generally accepted accounting and auditing standards, assessing damages or lost profits, evaluating internal controls, and addressing fraud. Ariokiasamy and Cristal (2016) also describe forensic accounting as the use of investigative and financial knowledge to resolve unresolved matters through evidence-based methods. The term "forensic" is applied to accounting in legal contexts, referring to materials used in legal proceedings (Adebisi, Okike, & Yoko, 2016).

Fraud Detection

Fraud detection refers to the systematic identification of fraudulent activities through analytical and investigative methods designed to uncover financial deceit (Singleton et al., 2006). Wells (2011) emphasizes techniques such as data analysis and forensic accounting, while Albrecht et al. (2012) underscore the importance of identifying red flags and anomalies in financial data to combat financial crimes. Fraud, which is defined as illegal or deceitful conduct for personal or financial gain, is prohibited in Nigeria under Section

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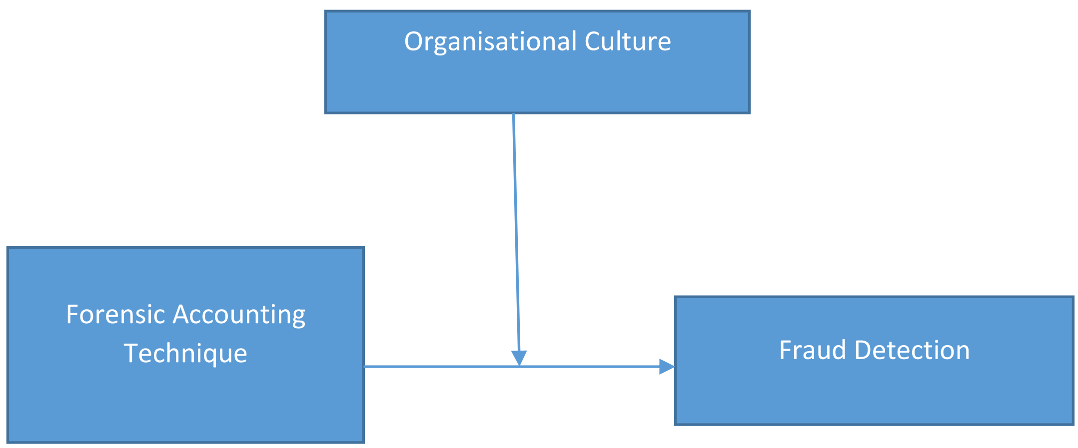
419 of the Constitution. Embezzlement remains a significant issue, with reports showing substantial financial losses. The Punch newspaper, citing the US Commerce Department, estimates that theft accounts for 40% of public procurement funds. Between 1960 and 2019, Chatham House reported $582 billion in embezzled funds, while Trust Africa and NEITI estimate that N11 trillion was misappropriated between 1999 and 2019.

Figure 2.1 Conceptual Model



Source: Research Design, (2025)

Review of Empirical Studies

An organisation's capacity to get and hold onto resources may be impacted by its size alone in a number of ways (Josefy et al., 2015). The benefits and drawbacks of large and small groups have been debated in research (Reino and Vadi, 2010). Smaller companies are thought to be less bureaucratic and therefore more adaptable to changes in the outside world (Hannan and Freeman, 1984). But huge organisations have access to more complex and varied resources, talents, and abilities, which makes them more capable of being, say, inventive (Cáceres et al., 2011). Larger organisations might be less susceptible to resource allocation limits since they are less likely to be subject to restrictions on resource distribution (Lin et al., 2007). Additionally, businesses may have access to greater internal resources as they grow in size.

Furthermore, larger organisations can have greater resource slack, or excess resources (Josefy et al., 2015), which would allow them to allocate more funds for employee well-being. Salin (2008) discovered that the size of an organisation affected the organisational responses that were chosen to address bullying in the workplace. The results showed that the usage of transfer as an organizational reaction to workplace bullying was positively correlated with the size of the organization. Additionally, there was a positive relationship found between the size of the organization and the probability of avoiding dealing with the bullying; the greater the organization, the higher the probability of avoidance. However, it is reasonable to assume that larger companies would be less open, making it simpler to cover up wrongdoing. For instance, bigger firms might offer anonymity to bullies, potentially lessening the risks and expenses for the offender (Hearn and Parkin, 2001).

In 2023, Oyedokun carried out a study on the theories and factors that influence forensic accounting methods. The study looked at the factors that influence forensic accounting methods. Both primary and secondary sources provided the data for this study's analysis. A purposeful selection process was used to choose the 120 responders, who include forensic accountants, fraud auditors, bankers, forensic investigators, financial aficionados, and academics. A Google Form was used to administer an online questionnaire that collected data for this investigation. The analysis using the Google Form was used. The data that already existed, gathered by seasoned experts and scholars, was known as secondary data. Bar chats, explanations, and pie charts were used to display the data. According to the report, the type of fraud being looked at, including its complexity, stages, and degree of criminality, what methods to use in forensic investigations are also determined by other elements like criminal evidence, the examiner's training and experience, organisational policies, and the associated hazards, although data mining has been shown to be the most effective tool for investigating fraud, forensic accountants, forensic lawyers, and other comparable parties are urged to combine two or more strategies. This study suggests that in order to regularly analyze, reinforce, and reevaluate records and internal control systems, stakeholders should contact, hire, and retain the services of a forensic accountant. Employees should get training from their organisations on ethical concerns, the legal system, fraud prevention, and the nature and breadth of financial crimes. Additionally, Hendieh, Schneider, and Sakr (2023) conducted a study on the identification of fraud and External auditors are needed to play a crucial role in reducing or minimizing them, as the likelihood of identifying fraud remains high. There is an urgent need to use forensic accounting, but laws and regulations need to be improved in addition to it in order for it to be useful in preventing or reducing fraud. The study used descriptive survey research methodology. External auditors in Lebanon provided questionnaires for the collection of data, which were then subjected to basic linear regression analysis. One limitation is that the study's focus is on external auditors. Future research could address this by repeating the same study in several public or private companies, or by obtaining feedback from forensic specialists and internal auditors. To increase the sample

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size, that is. The report suggested that preventive measures be taken to address these worldwide fraud threats.

Furthermore, in 2022, Amaka carried out a study on the use of forensic accounting as a tool for fraud detection and prevention in corporate organisations. The study used data from 15 Nigerian companies that were selected based on their level of forensic accounting expertise. The sample size of (150) replies was determined by a straightforward random sampling of 15 professionals from each firm, comprising auditors and accountants from the 15 firms in Nigeria. The White-collar crime hypothesis was applied in this study, and data were gathered from the respondents using a standardized questionnaire that included questions and a Likert scale.

Chi-square and exploratory data analysis (respondent demographic statistics) are the statistical tools utilized. According to the study, forensic accounting may be able to assist in identifying and stopping fraud in the companies under investigation. According to the survey, businesses should hire forensic accountants to help them detect fraud and lower the incidence of financial crimes in Nigeria. More precisely, when appropriate culture is in place, it becomes easier to design and implement effective organizational culture.

Theoretical Framework

Organisational Culture Theory

Organisational Culture Theory was developed by Edgar Schein in late 1970s. Organisational Culture Theory is a details studies within firm studies that explain the complex shared of values, beliefs, assumptions, norms, practices, and social dynamics within an organisational environment. This theoretical perspective contends that organisations develop a unique culture over time, shaped by the collective experiences, history, and interactions of its members. The theory posits that this organisational culture significantly influences employee behavior, decision-making processes, and overall organisational effectiveness.

Key components of Organisational Culture Theory include the understanding of shared values and beliefs, which serve as the foundation of the organisational culture. These shared elements guide and shape individual and collective behavior, creating a sense of identity and unity among organisational members. Implicit assumptions within the organisational culture are considered fundamental, influencing how individuals perceive their roles, interpret information, and make decisions.

Norms and practices, integral aspects of organisational culture, contribute to the social fabric of the organisation. The theory emphasizes that these shared norms and practices influence how work is conducted, how conflicts are resolved, and how individuals collaborate. Additionally, Organisational Culture Theory

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underscores the role of culture in sense-making, highlighting how shared values and beliefs help individuals interpret events and experiences within the organisational context.

The theory also acknowledges the significance of social integration and collaboration fostered by a strong organisational culture. It asserts that a cohesive culture promotes a sense of community and shared purpose among organisational members. Moreover, Organisational Culture Theory recognizes the role of culture as a control mechanism, influencing the development and enforcement of organisational policies, procedures, and ethical standards.

In summary, Organisational Culture Theory provides a holistic perspective on the multifaceted aspects of organisational life. It serves as a lens through which scholars and practitioners can analyze, interpret, and understand the complex web of cultural elements that shape behavior, decision-making, and interactions within an organisation. This theory is instrumental in exploring how organisational culture influences various organisational outcomes, including employee satisfaction, performance, and the effectiveness of strategic initiatives.

Fraud Hexagon Theory

The Fraud Hexagon Theory, introduced by Vousinas (2019), represents the latest and most advanced framework for detecting fraud, adding a new element: collusion, as the sixth factor. This theory, which has gained significant attention, identifies six key elements: stimulus, opportunity, rationalization, collusion, capability, and arrogance, each playing a role in explaining the occurrence of fraudulent behavior in organizations. Fraudulent behavior results from the interaction of these factors.

3.0 Methodology

The study area for this research paper is Nigeria, the population targeted for this study consists of 548 employees working within Nigeria's Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offenses Commission (ICPC) (ICPC & EFCC, 2024).

Table 3.1: Population of the Study

Names of the Agencies	Number of Staff
EFCC	300
ICPC	248
Total	**548**

Source: Authors Computation (2025)

The data for this study were from primary source. This involve the use of questionnaires which were administered to EFCC and ICPC Staff members in Nigeria.

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The study's sample size was determined using Yamane's (1967) formula. A Purposive sampling technique was employed, where the researcher deliberately selects specific groups or individuals as samples due to their relevance to the study (Adefila, 2023). This approach was used to choose between the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offenses Commission (ICPC) in Nigeria. Following this, the Simple Random Sampling technique was applied to select the respondents. Simple Random Sampling is the most basic form of probability sampling. To use this technique, the researcher must: i) create a numbered list of all units in the population from which the sample will be selected; ii) determine the sample size; and iii) select the required number of units using either a "lottery" method or a random number table (Adefila, 2024).

$The\ Yamane\ (1967) formula$

n=N/1(e)^2

Where:$n + sample\ size$

$N = Population$

$1\ =\ Constant$

e =Level of signifinance (0.05)^2

$Hence,$ n=548/1+548(0.0025)

548/2.37

=231

Table 3.2: Sample Frame

S/N	Agencies	Target Population	Sample Size
1	EFCC	300	126
2	ICPC	248	105
Total		**548**	**231**

Source: Authors Computation (2025)

The study is a survey research and utilized structured questionnaires in generating the primary data. 5 Likert scale was used to measure the responses since this scale is being used by many in the field accounting and management research in general.

The study used three set of variables. These variables are independent variable, dependent variable and moderating variable. Description and measurement of the variables are given below in table 3.3.

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Table 3.3 Summary of the Variables and their Measurement

Variables	Acronyms	Measurement	Justification
Exogenous (Independent)	CDMT	Commercial Data Mining Technique	(Edson, 2021, Wilhelm, 2004; Phua et al, 2005; Bolton et al., 2012).
Exogenous (Independent)	RAT	Ratio Analysis Technique	(Ejoh, 2017; Bello, 2020; Olayinka, 2023).
Endogenous (Dependent)	FDAA	Fraud Detection	(Wilhelm, 2004; Phua et al, 2005)
Moderating Variable	OC	Organisational Culture	(Wallach,1983; O'Reilly, Chatman & Caldwell, 2013)

Source: Previous Studies Compilations

Method of Data Analysis: the study used Partial Least Square method because it is more robust and suitable for the study. Thus, the researcher examined how multiple exogenous variable are related to the components of one endogenous variable and also moderating variable. This is to guide the study on the level of effect of each component on the study as a whole. The analysis used Partial Least Square Structural Equation Model (Smart PLS 4).

Model Specification

$Y = \beta_0 + \beta x + \varepsilon$

Where;

Y = Dependent variable

β_0= Intercept

β = slope

X= Is the independent variable

ε = error term

3.1.1 Functional form of the Model

$\mathrm{OC} \rightarrow \mathrm{FDAA} = \beta_0 + \beta\mathrm{FAT} + \varepsilon$

Where;

Y = Fraud Detection in Anti-Graft Agencies (FDAA)-Dependent variable

X= Forensic Accounting Techniques (FAT)- Independent variable

Organizational Culture (OC)- Moderating variable

4.0 Data analysis and Discussion

Table 4.1: Socio-demographic Characteristics of the Respondents n = 129

Variable	Category	Frequency	Percentage (%)
Gender	Male	68	52.7
	Female	61	47.3
	Total	**129**	**100.0**
Age	Below 20 years	12	9.3
	20-30 years	36	27.9
	31-40 years	32	24.8
	41-50 years	20	15.5
	51-60 years	18	13.9
	Above 50 years	11	8.5
	Total	**129**	**100.0**
Educational Qualification	Secondary School	30	23.3
	Bachelor's Degree	83	64.3
	Master's Degree	14	10.9
	Ph.D. or equivalent	2	1.6
	Total	**129**	**100.0**

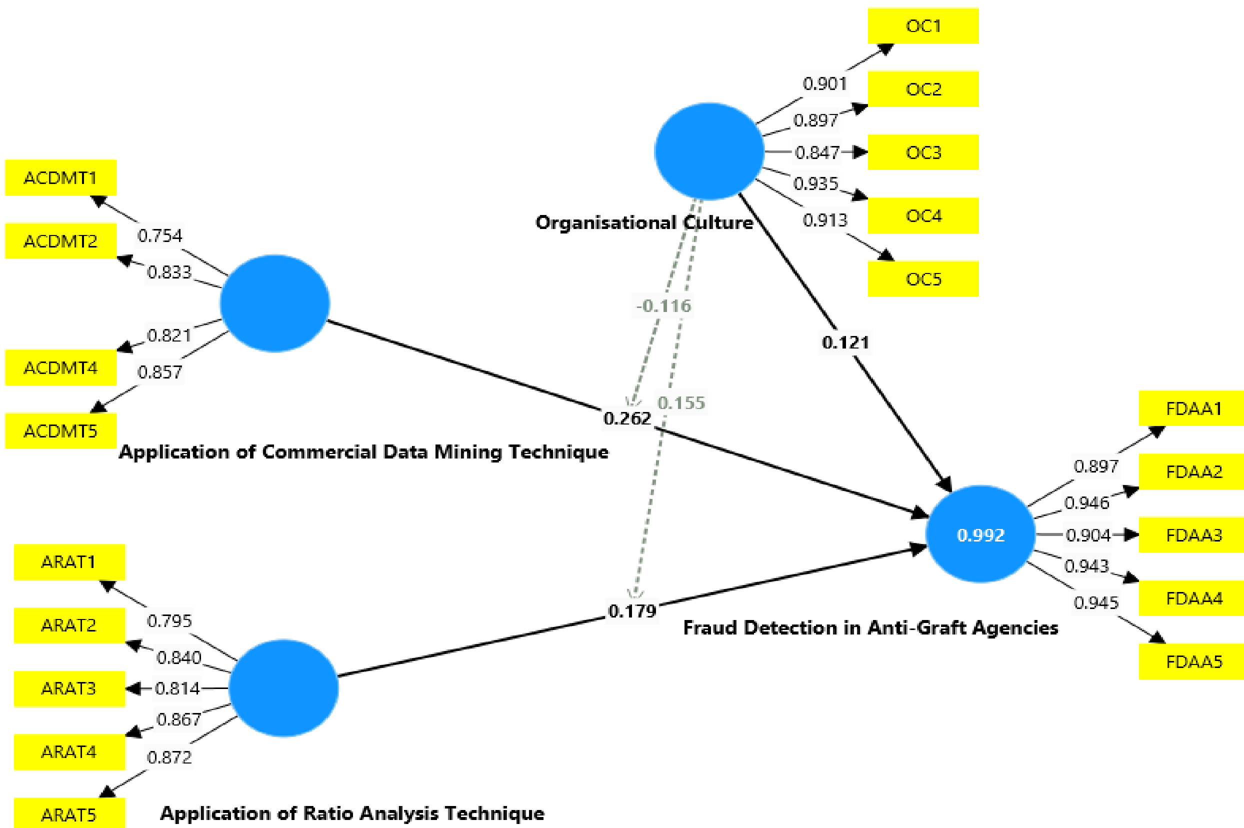
Sources: Field survey, 2025

Table 4.1 presents the socio-demographic characteristics of the respondents in the study, consisting of a total sample size of 129 individuals. Among the respondents, there is a slight majority of males, accounting for 52.7% (n = 68), while females comprise 47.3% (n = 61). This distribution indicates a relatively balanced representation of gender in the sample, suggesting that both genders are adequately represented in the study.

The age distribution of respondents reveals a diverse range of age groups. The majority of respondents fall within the 20-30 years category (27.9%, n = 36), followed closely by the 31-40 years group (24.8%, n = 32). Notably, the proportion of younger individuals (below 20 years) is relatively small at 9.3% (n = 12), while the older age categories (41-50 years and above) consist of 15.5% (n = 20) and 22.4% (combining 51-60 years and above 60 years) respectively. This age distribution indicates a predominance of younger to middle-aged individuals, which may reflect the demographic characteristics of the population under study.

The educational qualifications of the respondents highlight a well-educated sample, with a significant majority holding a Bachelor's degree (64.3%, n = 83). Secondary school graduates represent 23.3% (n = 30), while those with a Master's degree and Ph.D. or equivalent are significantly fewer, at 10.9% (n = 14) and 1.6% (n = 2), respectively. This suggests that the respondents are predominantly educated at the undergraduate level, which may influence their perspectives and insights in the context of the study.

Structural Model (Moderating Effect)



Path Algorithm depicting moderating effect of organisational culture on the relationship between forensic accounting techniques and fraud detection in anti-graft agencies in Nigeria shows that the loading for all the indicators is above 0.7. This was achieved through excluding any indicator with less than 0.7 as its loading. The exclusion was done through identifying the indicator with least loading for each construct and deleting it. The process was repeated several times until all the loadings are above 0.7. Multicollinearity among indicators affect the overall Path coefficient for a given reflective construct as it increases the standard error. Thus, there is need to check and ensure that no issue of multicollinearity exist (Sekaran & Bougie, 2010).

Test of Hypotheses

H_0: Organisational culture significantly moderate the relationship between forensic accounting techniques and fraud detection by Anti-graft agencies in Nigeria.

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Table 4.2: Summary of Partial Least Squares Structural Equation Model for Organisational Culture Moderating the relationship between Forensic Accounting Techniques and Fraud Detection by Anti-graft agencies in Nigeria

Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P-values
FA-> FDAA	0.866	0.864	0.173	5.016	0.010
OC-> FDAA	0.152	0.140	0.128	1.188	0.235
OC x FDAA	-0.003	-0.009	0.019	0.155	0.877

Source: *SMART PLS 4*

The results of the PLS-SEM analysis showed that forensic accounting techniques has strong positive effect on fraud detection in anti-graft agencies ($\beta = 0.866$, $t(5000) = 5.016$, $p = 0.010$), indicating that these techniques are highly effective in enhancing fraud detection. However, the interaction term between organisational culture and forensic accounting techniques did not significantly moderate this relationship ($\beta = -0.003$, $t(5000) = 0.155$, $p = .877$). This suggests that organisational culture have a positive moderating effect on the relationship between forensic accounting techniques and fraud detection in anti-graft agencies in Nigeria. The hypothesis Ho is hereby accepted because the P-value for the interaction term is well above the 0.05 threshold, and the T-statistic is very low. Therefore, the study concluded that while forensic accounting techniques significantly affect fraud detection, organisational culture significantly moderate on this relationship.

Discussion of Findings

Organisational Culture as a Moderator in the Relationship between Forensic Accounting Techniques and Fraud Detection

The study found that organisational culture significantly moderate the relationship between forensic accounting techniques and fraud detection of anti-graft agencies in Nigeria. The interaction term (Organisational Culture x Forensic Accounting) had a path coefficient of -0.003, T-statistics of 0.155, and P-values of 0.877, indicating there is significant moderating effect.

This finding suggests that both organisational culture and forensic accounting techniques contribute to fraud detection, their combined effect produce a significant outcome. Forensic accounting techniques remain effective in detecting fraud regardless of the organisational culture. However, this does not diminish the importance of fostering a strong organisational culture, as it still plays a significant direct role in enhancing fraud detection efforts. Findings agreed with the prior studies of (Owolabi, Dada and Olaoye, 2013; Adefila et al, 2013; Dada and Okwu, 2013; Adebisi and Gbegi, 2015; Abdurrahman et al,2020; Peiris and Aruppala, 2021; Onyekachi and Olonite, 2022).

5.0 Summary, Conclusion and Recommendations

5.1 Summary

This study examined the moderating effect of organizational culture on the relationship between forensic accounting techniques and fraud detection in anti-graft agencies in Nigeria, specifically the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC). The primary objective was to determine whether organizational culture influences the effectiveness of forensic accounting techniques in fraud detection within these agencies.

Data were collected through a survey method, targeting staff members of the EFCC and ICPC. Descriptive and inferential statistical techniques, including Partial Least Squares (PLS) analysis, were employed to analyze the data. The findings revealed that forensic accounting techniques, such as forensic auditing, data mining, and ratio analysis, have a significant impact on fraud detection in anti-graft agencies. Furthermore, organizational culture was found to moderate the relationship between these forensic accounting techniques and fraud detection. This suggests that the prevailing culture within an organization, including its values, norms, and management support, can enhance or impede the success of fraud detection efforts.

The study also highlighted the current state of fraud in Nigeria, with various forms of fraud, including banking fraud, Ponzi schemes, and financial mismanagement, being prevalent in both public and private sectors. Despite efforts by agencies like the EFCC and ICPC, fraud continues to undermine Nigeria's economic stability and public trust. This underscores the importance of improving forensic accounting practices and fostering a supportive organizational culture to combat fraud more effectively.

5.2 Conclusion

In conclusion, the study demonstrated that forensic accounting techniques play a critical role in detecting fraud within anti-graft agencies in Nigeria. However, the effectiveness of these techniques is significantly influenced by organisational culture. A strong organisational culture that promotes ethical behavior, transparency, and accountability can strengthen the application of forensic accounting methods and improve fraud detection outcomes.

Moreover, the study's findings suggest that while forensic accounting techniques are essential, they must be supported by a conducive organisational environment that aligns with best practices in fraud prevention and detection. The significant moderating role of organisational culture further emphasizes the need for Nigerian anti-graft agencies to invest in both technical skills and organisational development to combat fraud effectively.

5.3 Recommendations

Based on the findings of this study, the following recommendations are made:

1. Strengthening Forensic Accounting Practices: Anti-graft agencies, particularly the EFCC and ICPC, should continue to enhance their forensic accounting capabilities by training staff in advanced forensic accounting techniques and providing access to modern technology for fraud detection.
2. Promoting a Strong Ethical Organizational Culture: It is essential for anti-graft agencies to foster a culture of ethics, accountability, and transparency. This can be achieved through regular training on ethical conduct, establishing clear reporting channels, and ensuring that leadership at all levels models the desired behaviors.

6.0 Practical and Policy Implication

The findings of this study provide valuable insights for policymakers and practitioners in anti-graft agencies. By leveraging advanced accounting techniques and cultivating a supportive organizational culture, these agencies can strengthen their capacity to detect and prevent fraud effectively. Ultimately, enhancing fraud detection not only safeguards public trust but also promotes economic stability and sustainable development in Nigeria. In conclusion, addressing fraud in anti-graft agencies requires a multifaceted approach that integrates technological innovations with ethical leadership and organizational governance. By implementing the recommendations outlined in this study, Nigerian anti-graft agencies can bolster their efforts in combating financial misconduct and promoting good governance.

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