

IMPACT OF FORENSIC MANAGEMENT ON ORGANIZATIONAL
PERFORMANCE IN NIGERIAN PUBLIC SERVICE
(A CASE STUDY OF KWARA STATE INTERNAL REVENUE SERVICES)

BY

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**BEING THE RESEARCH PROJECT SUBMITTED TO DEPARTMENT OF
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CERTIFICATION

This is to certify that this project has been read and approved as meeting part of the requirement for the award of National Diploma (ND) in Business Administration and Management, Kwara State Polytechnic, Ilorin.

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DEDICATION

I dedicate this project to almighty Allah, the creator of heaven and earth who gives knowledge and wisdom and to my parent “may God have mercy upon you as you brought me upon infancy.

ACKNOWLEDGEMENT

I give all glory, honor and adoration to Almighty God for his grace, mercy, favor, protection, provision and guidance throughout my program in the department of estate management and valuation in kwara state polytechnic. Have anxiously hope for this opportunity to express adequate profound gratitude to the people who have in one way or the other assisted my academic pursuit.

I am very grateful to my dearest and lovely parent Mr. and Mrs. **ABDULSALAM** for how they nurtured me from infancy, prayer, encouragement and financial assistance. May your days be long to reap the fruit of your labor.

I also use this medium to thank my Supervisor **MR. ALAKOSO I. K.** For his patience and constant kindness which he shown to me throughout this program, I pray he eat the true work of his hands (Amen).

May God almighty bless u all

Amen

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ABSTRACT

The aim of this study is to determine the effect of forensic management on organizational performance of kwara state internal revenue services for the period of 15 years ranging from (2006-2022). The research design employed in this study was survey research. Survey research involves collection of data directly from the source or people involve using such tools as questionnaire. Primary and secondary data was used in the study. The statistical tool used to test the hypothesis was ANOVA (analysis of variance) using coefficient of correlation which is a good measure of relationship between two variables. The study revealed that forensic management has significant effect on organizational performance of kwara state internal revenue services at (0.05) level of significance. The researcher recommends that the management of kwara state internal revenue service should determine how effective fraud control policies are and to ensure that policies are realistically met, monitored and referenced to hold employee accountable to agree upon ways of working. Secondly, fraud auditing should be done by external audit firm

regularly in the organization to enhance sustainability. Thirdly, the management should endeavor to conduct seldom fraud accounting across all the department in the organization for effective organizational performance.

Key words:- *Forensic management, Fraud, Financial profitability, Investigation.*

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

In life Generally, the incidence of fraud and misappropriation of funds is inevitable in most institutions especially the financial sector of the Economy. This Poses a threat on the continued existence and survival of many forms, because of its Perennial nature.

This has resulted to questions as to whether frauds are been investigated regularly Inform which is also known as forensic management in an Organizations.

Forensic management is a department in an Organization that deals with fraud control, fraud investigation forensic auditing and accounting for fund. (Administration and management implementing forensic management in large Scale business Organizations, n.d.). Forensic is the application Of Scientific method and techniques to the investigation Of Crime. (Forensic,2022). As management (2009) noted that management is the aid of

getting people together to accomplish desired goals and objectives using available resources effectively and efficiently. Forensic management deals with the application of Scientific methods and techniques to investigate Crime using available resources efficiently and effectively in order to accomplish desired goals and objective (Administration and management implementing forensic management in large scale business organization, n.d.) Fraud is a wrongful or Criminal intended to result in financial or personal gain (Fraud, 2017). Control is the Power to influence or direct People's behavior or the course of events (Control, 2021).

Fraud Control is the power to influence the behavior of Criminal that is intended to result in financial Or Personal gain (Fraud Control, n.d.) Fraud investigation is aimed at examining evidence to determine if a fraud occurred, how it happened, who was involved and how much money was lost (Fraud investigation, 2022).

Forensic auditing is an examination and evaluation of a firm's or individual's financial records (Forensic auditing, 2010) Forensic accounting is the use of accounting skills to investigate Fraud or embezzlement to analyze financial Information for use in legal Proceedings (Forensic accounting, 2003).

Organizational Performance comprises the actual Output or result of an organization as measure against its intended outputs of goals and objective (Organizational Performance, 2004).

Most of our financial institution fail to recognize that the Phenomenon "Fraud" can appear to be more dangerous when compared to other forms of problem like armed robbery attack which can only affect the institution within a short period of time, such may have nolong term effect on the Operation (Okoye, 2015). However, any significant fraud Committed in an institution, not only under mines or Shakes up it financial stability but can severely affect the reputation of the institution there by resulting to investor Loss of Confidence.

Forensic auditing is the Specialty Practice area of accounting that describe engagement that result from actual or anticipated dispute or Ligation (Okeja, 2014). The word "forensic" according to Okeja (2014) Means suitable for use in a court of law" and it is to those standard and Potential Outcomes that forensic accountants also referred to as forensic auditors or investigative auditor's often have to give expert evidence at the eventual trial of Companies and Institutions who have Committed fraud, in a court of law.

The incessant financial fraud and its impact On Organizational performance has lead to the need for multi-dimensional relationship, that is, Inter relationship between the audit committee, the external auditor and the management in Corporate governance as to protecting the interest of Shareholders and other market Participant with common goal of improving Over right function and ensuring good Corporate Governance (Doloitee& Touch 2006).

However, forensic accounting is different from the old debit and credit accounting as it provide on accounting analysis that is suitable to the organization in resolving any dispute that may arise in such firm (Okoye, 2014)

More so, fraud investigation is an example nation of the record and accounts of an organization for a special Purpose (OladiPupo,2008) the integration of accounting, auditing and investigation yield the specialty known as forensic accounting, forensic accounting is focused therefore, upon both the evidence to be suitable for the purpose of establishing accountability and or valuation (Okolo, 2007). The failure of statutory audit to prevent and reduce misappropriate of corporate fraud and increase incorporate to crime has put pressure on the professional accountant and legal practitioner to find a better way of exposing fraud in business world (Owojori & Asoula, 2009).

It is in light of this back ground that this Study examines the effect of forensic management on Organizational performance in Nigeria Agencies, With Specific focus on Kwara State internal Revenue services.

1.2 Statement of The Problem

The failure of major Corporate management or governance managers to reduce financial fraud and the increasing sophisticated financial fraud has Posed serious threat to investors, government and general public (Eyisi&Agbaeze, 2009). More so, the stakeholders of most Companies are worried over the unqualified and audit report being certified by external auditors and few weeks after such reports are been certified such companies are found to be in serious financial crises leading to bank ruptcy and most timer liquidation, there by improversing the investors and affecting the economy (Oghaide&Akenbor, 2017)

Also, Huber (2016) Submits that there is an alarming increase in the number of fraud and fraudulent activities in Nigeria emphasizing the visibility of forensic accounting services. Mgbame (2011), acknowledge that the increasing incidence of fraud and fraudulent activities in Nigeria and these have argued that in Nigeria, financial fraud is gradually becoming normal way of life. As Kasum (2009) notes that the Perpetuation of Financial irregularities are becoming the specialty of both private and public Sector in Nigeria as individual perpetrates fraud and corrupt practice according to the capacity of their office.

Thus, there is no previous study that discuss about forensic management on organizational performance but there is similar study to this which are forensic auditing, fraud control and fraud investigation which were conducted by Okeja (2014), Deloitte and Touch (2006), Owojori, and Asoula (2009) Oladipupo (2005) and Okoye (2014). This study therefore, Intended to evaluate the effect of forensic management on organizational performance with specific focus on Kwara state Internal revenue services.

1.3 Research Questions

To achieve this study the following research question will be examined.

- i. What impact does fraud Control has on organizational survival.

- ii. How does forensic auditing affect Organizational Sustainability.
- iii. To What extent does forensic accounting affect Organizational growth.

1.4 Research Objectives

The main objective of the study is to evaluate the effect of forensic management organizational performance. To achieve this objective, the following specific objectives will be examined: to:

- i. Examine the impact of fraud control on organizational Survival.
- ii. Determine the effect of forensic auditing on organizational Substability,
- iii. And assess the effect of forensic accounting on Organizational Growth.

1.5 Research Hypotheses

To achieve this objective, the following hypotheses will be tested.

Ho: Fraud Control has no significant impact on organizational Survival.

Ho2: Forensic auditing does not significantly affect Organizational Substarnability.

Ho3: Forensic accounting does not significantly affect Organizational growth.

1.6 Significance of The Study

The study has the following significance: To the business organization, it will enlighten them on the information of forensic management in enhances financial performance. It will also Show them the mechanism needed to improve the atmosphere for forensic management to carry out their function properly based on the findings.

To the managers, It will enlighten them on how to make use of forensic management to manage their business organization and to achieve their goals and objectives. To the government, the study will enlighten the various government on ways to give phone Priority to Policies on forensic management and auditors to check mate fraud and reduce cost of operations across firms in the country. To the Public, this study is aimed at enlightening the society on the function and operations of forensic accounting. To the

academic, it will enlighten in a way to, Provide Support to their studies in the form of material to review especially in the forensic management.

1.7 Scope of The Study

This study focused on the effect of forensic management on organizational performance, using Kwara state internal revenue service as the study focus. The organization will be used for this Study because they are in charge of all revenue generate in the states: therefore, they need fraud Control fund investigation and forensic Hence, this will make it management at large Suitable for the study and the time scope of this Study will be from (2006-2022) that is 15 year.

This Period was use because sufficient financial data and information as well as materials is need to make conclusion when it comes to financial management matters.

1.8 Operational Definition of Terms

- 1) **Forensic:** is the application of scientific methods. and techniques to the investigation of crime.
- 2) **Management:** is the act of getting People together to accomplish desired goals and objective using available resources effectively and efficiently.
- 3) **Forensic management:** deals with the application of scientific methods and techniques to investigate Crime using available resources.
- 4) **Fraud:** is a wrongful or criminal intended to result in financial or personal gain.
- 5) **Control:** is the power to influence or direct people's behavior or the course of events.
- 6) **Fraud control:** is the power to influence behavior of Criminal that intended to result in financial or personal gain.
- 7) **Fraud investigation:** is aimed at examining evidence to determine if a fraud occurred , how it happened, who was involved and how much money was lost.

- 8) **Forensic auditing:** is an examination and evaluation of a firm's or individual financial records.
- 9) **Forensic accounting:** is the use of accounting Skills to investigate fraud or embezzlement to analyze financial information for use in legal proceedings.
- 10) **Organizational Performance:** compares the actual output or result of an Organization as measure against its intended outputs or goals and objectives.
- 11) **Organizational survival:** is the continuous ability of a firm to create wealth through its innovativeness increase market share.
- 12) **Organizational Sustainability:** means having the leadership, talent, global insight and change strategies necessary to rise the unique challenge facing organizations.
- 13) **Organizational growth:** is the nature expansion of Size and development.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Chapter reviews the existing literatures relating to the concept of forensic management, benefit of forensic management and structure of forensic accounting this study also reviewed and adopted as appropriate theories related to the concepts under investigation and make empirical review of fast studies that is similar to the topic under the study.

2.1 Conceptual Clarification

2.1.1 Concept of Forensic Management

Forensic management is a department in an Organization that deals with fraud control, fraud investigation, forensic auditing and accounting for fund forensic

management deals with the application of scientific method and techniques to investigate Crime using available resources effectively and efficiently (Administration and management implementing-forensic management in large scale business organization, n.d). Dhar& Sarkar (2010) define forensic management as the application of accounting concepts and techniques to legal problems. It demands reporting, where accountability of the fraud is established and the report is considered as evidence in the court of law or in administrative proceedings. According to the Association of Certified Fraud Examiners (ACFE) forensic management is the use of skills in potential or real civil or criminal disputes, including generally accepted accounting and auditing principles; establishing losses or profit, income, property or damage, estimations of internal controls, frauds and others that involve inclusion of accounting expertise into the legal system. (Okoye& Gbegi,2013) agrees that forensic management also called investigative accounting or fraud audit is a merger of forensic management .While Degboro and Olofinsola (2007) in their view noted that forensic investigation is about the determination and establishment of fact in support of legal case. That is, to use forensic techniques to detect and investigate a crime is to expose all its attending features and identify the culprits.

2.1.2 Measurement of Forensic Management

1. Fraud Control

Fraud Control is the power to influence the behavior of Criminal that to intended to result in financial Or personal gain (Fraud control, n.d) Degbore and Olofunsola (2007) described fraud control as the application of criminalist methods and integration of accounting investigative activities and law procedures to detect and investigative activities and law Procedures to detect and investigate financial crimes and related accounting misdeeds.

Fraud investigation is aimed at examining evidence to determine if a fraud occurred how it happened, who was involved and how much money was lost (Fraud investigation,

2022). Fraud management is based on the analysis of the activities of a company Institution or Organization that are susceptible to fraud, disloyalty or breach of trust in its financial relationships (fraud management with one parties, 2016). Fraud Prevention is the strategies under taken to prevent attempts to obtain money or Property through deception (Fraud Prevention. n.d).

2. Fraud Auditing

Fraud auditing is a detailed examination of financial records of a business, with the intent of finding instances of fraud (Fraud Auditing, 2022). According to Manning (2016) fraud auditing is the combination of accounting and investigative skills to a standard that is required by a court of Jurisdiction to address issues in dispute in the context of civil and criminal litigation.

Fraud evaluation is a tool used by management to identify and understand risks to its business and weakness in controls (Fraud evaluation, 2017). Fraud examination is conducted to determine if fraud occurred and if so together evidence of crime (Fraud examination n.d) Fraud detection is a set of activities under taken to prevent money or property from being obtained through false pretenses (Fraud detection tools. Seek web. n.d)

3. Fraud Accounting

Fraud is the illegal alteration of company's financial statement in order to manipulate a company's apparent healthy or to hide profits or losses (fraud Accounting, 2022) Fraud accounting is the use of all accounting skills to investigate information for use in legal proceedings (Idowu, 2009). Fraud litigation means a broad spectrum of Civil and Criminal Offenses (Fraud litigation. n.d). Fraud triangle is a framework commonly used in auditing to explain the reason behind an individual's decision to commit fraud (fraud triangle n.d). Fraud awareness means Practices and assist staff in performing their role in Preventing, detecting and reporting fraud (fraud awareness n.d)

2.1.3 Organizational Performance

Organizational performance Comprises the actual output or result of an organization as measure against its intended outputs or goals and objective (Organizational Performance, 2004). According to Safiauwani and Hassan (2017), pressure from the employee either as a result of non-conductive working environment, Poor scary scale, unbearable working hours, denial of break time, disregard to employee health condition are also core reasons that encourage a Common employee especially low cadre employee to engage in financial forgeries of this may negatively affect the performance of Organization. Organizational performance alone could be gauged in many different ways, with financial or non-financial indicators. There are several approaches to organizational performance measurement which include different stakeholders' perspectives. The Balanced Scorecard (BSC) is a performance management tool for measuring whether small-scale operational activities of a company are aligned with its large-scale objectives in terms of vision and strategy. Adam (2009) include four perspectives: financial, customer, internal process and innovation and learning perspective. The financial perspective examines if company's implementation and execution of its strategy contributes to bottom-line improvement (Hassan, 2006) some of the commonly used financial measures are economic value added, revenue growth, costs, profit margins, cash flow, net operating income etc. The customer perspective defines the value proposition that an organization will apply to satisfy customers and generate more sales to the most desired customer groups (Robinson & Hillman, 2006).

2.1.4 Measurement of Organization Performance

1. Organization Survival is the Continuous abuty of a firm to create wealth through its Innovativeness, Increase its market Share and remain profitable despite all odds (Organizational survival strategies n.d). Organizational survival and growth are implicit organizational goals requiring the investment of energy and resources

(Jones & Bartlett, 2008). Organization that doesn't have survival as a primary objective or goal should have re-think (Gross, 2010).

2. Organization Sustainability has to do with having the leadership, talent, global insights and change strategies necessary to rise the unique challenges facing organizations (organizational sustainability, 2018). Okoye (2011) note that organizations are developing sustainability policies, but they highlight that these policies are aimed at developing an underlying "culture of sustainability", through policies highlighting the importance of the environmental and social as well as financial performance. These policies seek to develop a culture of sustainability by articulating the values and beliefs that underpin the organization's objectives.
3. Organizational growth is a nature expansion of size and development (Organizational growth) According to (Hillman, 2011), Organizational Growth is the process of evaluating an organization alongside a copy for nonstop maturity in sort to underline what has been achieved and what needs enlightening. Mutually big and petite, manufacture and service, and communal and personal companies have made pledge to value initiatives like total quality management (TQM) by making it essential for their growth (Oakland, 2008).

2.1.5 Benefits of Forensic Accounting

- 1) Forensic accountants are of benefit in the following areas according to temitope (2014). objectivity and credibility. An established of forensic accountant and its team would also have credibility stemming from the firm's reputation, not work and track record
- 2) Accountant expertise and industry knowledge external forensic accountant would add to due organization's investigation team with breadth and depth of experience and deep insure expertise in handling frauds of the nature encountered by the organization

- 3) Provision of valuable manpower resources the forensic accountant and his team of assistants would provide the much needed experienced resources.
- 4) Enhanced effectiveness and efficiency such individuals are specialist in rooting out fraud would and recognize transactions normally passed over by the organization's accountants or auditors.

Forensic accountants play a role in litigation support services and are relevant in documentation and reporting. It was observed that forensic accounting plays a significant role in curbing crime and corrupt practices in any sector. Since it provides a mechanism to hold people accountable, such that those who manage resources in a fiduciary capacity do not easily abuse that trust without detection. (Mukoro, Yamusa & Faboyede, 2013)

2.1.6 Forensic Accounting Engagement

Conen (2008) recognizes the accompanying as a region of strength in Scientific bookkeeping. Investigation Corporate-fraud, Litigation administrations, Business valuation, Computer legal.

Be that as may, Zysman (2009) in a more intricate frame captures the assignment embraced by scientific accountant as including the accompanying. Forensic examination, which are more often than not in the interest of the police with the point of showing Proof in an expert and compact way. Share holder and organization debate that include Investigation of various long periods of monetary records for vacation and capability of the issues in question.

Personal damage aims, where, for instance, monetary misfortunes have been endured following an engine mishap or wrongful expulsion by a business.

Business Interference and different sorts of protection claims those assignments include and gritty audit of the approach to examine scope issues and the suitable techniques for ascertaining the misfortune.

Business worker fraud examinations, which can include extortion following, resource recognizable Proof and recuperation, criminological knowledge gathering, and due determination audit. Matrimonial question includes the following, Finding and assessment of benefits. Business monetary misfortunes, where Contract question development claims, expropriation item obligation claims, and trademark issues are the Issues. Professional carelessness, to find out the extension and evaluate the misfortune included. Mediation and intervention, as a type of objective question determination.

2.1.7 Structure of Forensic Accounting

Forensic accounting includes both case booster and help investigative recording. Case booster gives an of all nature in an issue including or pending case.

It bargains essentially with issues identified with the quantification of monetary harms, while investigative according to related with the examination of forensic issues (Zysman2011). Under Prosecution bolster, forensic accountants and accompanying. Obtaining narrative proof to help of negate a claim. Reviewing of the significant document to shape an underlying. appraisal of the case in a distinguished Territory of misfortune. Examining or finding, including, the detailing of thee demonstration with respect to the monetary living arrangement.

Attending the examination for disclosure to audit the declaration, help with understanding the monetary issues and define extra inquires to be ingured investigative accountants, then again, Play out the accompanying, Assist with the assurance and recuperation of benefit. Coordinate and Coordinate with different special Lists (Zysman 2011).

2.1.8 Effect of Forensic Management on Organizational Performance

Forensic management is a department in an organization that deals with fraud control, fraud investigation, forensic auditing and account for fund (Administration and management implementing forensic management in large scale business organization .n.d). forensic management is the specialty practice area of accounting that describe

engagement that result from actual or anticipated disputes or litigation (okoye, 2014). forensic management is focused upon both the evidence of economic transaction and reporting as contained within an accounting system and the legal framework which allows such evidence to be suitable for the purpose of establishing accountability (Okolo, 2009).

Organizational Performance comprises the actual output or result of an organization as measure against its intended output or goals and objective (Organizational Performance, 2004) Organizational performance reflects on organization's understanding and knowledge regarding customer needs and expectations (Slater & Narver, 2009) Hasnan (2006) measured firm's financial performance using the financial indicators, such as return on assets, return on investments and current ratios.

Forensic management affect organizational performance through the pressurizing of professional accountant and legal practitioner in Nigeria agencies which make them to find a better way of exposing fraud in business world.

2.2 Theoretical Review

The theoretical framework gives the meaning of a word in term of the theories on effect of forensic management such as fraud triangle theory and Anomic theory and the knowledge and acceptance of the theory that this study dependes upon.

2.2.1 Fraud Triangle Theory

The fraud triangle theory according to Adebisi, Okiko and Yoko (2016). the theory Consist of three elements that are no necessary for theft or fraud to occur. Perceived Pressure, perceived opportunity and rationalization. People must have the incentive and opportunity to commit financial frond, as well as the ability to justify it.

Golden, Skalak and Clayton (2003) asserted that within each of the broad risk Categories in the fraud triangle, many different and specific Potential red flags may be

visible within an Organization. They identified the risk categories as incentive and attitude thus, it would be in the interest of the forensic accountant to acquire good knowledge of these factor to better understand on how to prevent fraud.

Nigiri (2010) Posit that the first reason employee get involved in fraud is pressure. He enumerate the pressure factor to include pressure with financial content, pressure stemming from habits and pressure related with the job. As noted by Olukowade and Balogun (2015) the harsh economic environment in Nigeria has more than anything else pressured employees into financial malpractice in order to take care of financial obligations. Opportunity is another important component of fraud It directly involves top management and owners. of the business in particular.

Mukoro, Ogijo and Fakuje (2013) asserted that weak internal control system make it Overly easy for employees to pass over fraudulent activities.

This theory is applicable to this study because it put forward to explain the prevalence of fraud in an organizations and it identify weak points in the business system such as opportunity and harsh economic which contribute and pressured employees unto financial malpractice.

2.2.2 The Anomic Theory

The theory is associated with Morton and Ckun of (2009) the theory tends to explain the pressure the Society exert on member that lead to anti Social behaviors including fraud corruption, they argue that the society Get goals for individuals and groups and also prescribes the means of attains them some individual resources were not enough to attain the expectation of the society, this bring about corrupt and un ethical behaviors.

The society also sends message of what is normal and accepted behavior to individual society through societal institutions "normal is post which is Psychological

Acceptable and sometimes culturally approved. However pressure from the society might complete most Individuals to engage in unethical behaviors like fraud /Corruption.

Merton therefore, assert's that Criminal behaviors are functions of emphasis on good of accumulation wealth with a great disconnect with the goal value of the society and the means available to achieving the goal (Murphy & Robison, 2008)

This theory is appropriate for the study as Nigerian society emphasizes goal attainment without any recourse to the legitimate means of attain the goal. Individuals who are economically buoyant are have and held in high esteem with Society not with the standing the means of this accomplishing it. This value system breeds various form of corrupt practices like bribery, embezzlement, examination malpractices, fraud site.

2.2.3 Attribution Theory

Attribution theory is a social Psychology theory that explores how people interpret events and behavior s and how they ascribe Causes of the event and behavior According to Schorth and Shan (2009) studies. using attribution theory examine the use of information in the social environment to explain event and behavior.

Reffett (2007) assets that when evolutions believe comparable persons would have acted differently in a given Circumstance, they (evaluators) tend to attribute responsibility for an outcome to me person

According to Wilks and Zimbelman (2004), the first case refers to internal or dispositional attributions while the second one refers to external or situational attributions. Earlier literature shows that people are inclined to attribute their own behavior to situational circumstances

Bello (2008) found that auditors are more likely to be sued when they fail to detect common misappropriations that would result to decreased revenue, and the evaluators believe that frond could have been detected by other and toss. the auditor's accountability for detecting fraud is extended by Reffet's (2007) study which predicted the auditors are

more likely to be held accountable by evaluators when the auditors fail to detect fraud after they had identified the fraud occurrence as a fraud risk. The attribution-theory Suggests that when fraud occurs, identified Parties should be held accountable and auditors, being the "public watchdog" are most likely to be held accountable if evaluators determine substandard audit Services were provided (Reffett, 2007).

This theory is applicable to this study simply because the auditor's accountability for detecting fraud are more likely to be held accountable by evaluators when the auditors fail to detect fraud after they had identified the fraud occurrences as fraud risk.

Fraud triangle theory was adopted for this Study because it put forward to explain the Prevalence of fraud in an organizations and it Identify weak points in the business system such as opportunity and harsh economic which Contribute and pressured employees into financial malpractice.

2.3 Empirical Review

Mukoro, Vamusa and Faboyede (2013) studied the role of forensic accountant in fraud detection and national security the Population used in the research was the federal island Revenue services (FIRS) using survey research via Primary sources of data, the regression analysis showed forensic accountants are relevant in investigating Crime and Corruption in the public sector.

Modugu and Anyaduba (2013) sought to determine if there is significant agreement amongst stakeholders on the effectiveness of forensic accounting in financial fraud control financial reporting and internal control quality. equally using survey design on a sample size of 143 consisting of accountants, management staffs, practicing auditors and stake! on the effectiveness of forensic accounting in fraud control, financial reporting and internal quality control. Similar findings was also made by Osunwole, Adeleke & Ilery (2014) which examined the influence of forensic accounting on from detection and

prevention in deposit money banks in Nigeria as their linear regression analysis revealed the forensic accounting has positive and significant influence on fraud detection and prevention which implies the forensic accounting is an antidote to fraud in public and private sectors.

Okoye & Gbegi (2013) did an investigation on assessment of scientific accountants to arranging administration extortion change recognition methods the investigation uncovers that criminological accountants successfully change the degree and nature of review last when the danger of administration extortion is high, Scientific accountants propose extraordinary states that are not proposed by evaluators when the danger of administration fraud is high, measurable accountants can make to the viability of a review arrange for when the danger of administration fraud is high, including legal accountants in the danger of administration extortion appraisal Process prompt preferred outcome over basically counseling them.

Ehioguren and Alu (2016) focused on forensic accounting and fraud management evidence from Nigeria. Primary sources of data were appropriately used. 572 questionnaires were administered using &- statistics / the findings of the study were forensic accounting significantly influence fraud detection and control, also that there is significant difference between the duties of Professional. Forensic Accountants and that of forensic accounting Skills on management of bank fraud in Nigeria - the statistical tool used to test hypotheses was ANOVA (analysis of variance) which revealed that Possession of enhanced skills and the forensic Accountant in discharging this duties. Bassey (2018) focused on forensic accounting as it affects the management of fraud in microfinance Institution in cross river states. Data collected from both Primary and secondary sources were analyzed using the ordinary least square to conquer the regression results showed that the estimated Co-efficient of the regression parameter are all negative signs. The study further showed that and its failures over decades have from

opted a paradigm shift in accounting and thus concluded that forensic accounting play a significant roles in the Prevention of crimes and corruption. Okoye and Ndali (2019) investigated the relationship between forensic accounting practices and the prevention of fraud in manufacturing Companies In Nigeria Using Ordinary Least Square method of multiple regression analyses on data Collected through question curs the finding of the research showed that there is a positive and statistically Significant relationship between fraud investigation Practices and the Prevention of fraud in manufacturing companies. The findings also showed that there is a Positive and Statistically relationship between fraud Litigation Practices and due Prevention of fraud in manufacturing companies.

CHAPTER THREE

METHODOLOGY

3.0 Preamble

This Chapter will contain description of Procedures employed in conducting this study under the following sub headings, the research design, Population of the study, Sample Random Sampling technique, sources of data collection method of data collection method of data analysis. and model specification.

3.1 Research Design

This study adopts survey research design It involves Collection of data directly from the Source or people involve using such tools as questionnaire. Data collected through these means can not be manipulated.

3.2 Population of the Study

The Pupation of this study was entire staff of Internal Revenue Services in Kwara State through pilot Survey there 190.

D=N

3.3 Sample Size and Sampling Techniques

The sample size was determined using Yaro Tamani (1967).

$$n = \frac{N}{1 + N(e)^2}$$

$$n = 190$$

$$e = 0.05$$

$$n = \frac{190}{1 + 190(0.05)^2}$$

$$n = \frac{190}{1 + 190(0.0025)}$$

$$n = \frac{190}{1 + 0.475}$$

$$n = \frac{190}{1.475}$$

$$n = 128.81$$

$$n = 129$$

Simple random Sampling technique would be used for selecting in order to guide against time Consumption, ensure equal change of being selected and represented and biasedness

of weighing the opinion of the respondents, 129 well - constructed four-point Likert questionnaire would be administered across the staff of internal revenue services. The information derived through questionnaire formed the basis for the study.

3.4 Sources of Data Collection

Primary data sourced from questionnaire was mainly used in this study. However, Secondary data sourced from text books, Journals and internet articles were used for literature.

3.5 Instrument of Data Collection

The instrument of data collection for this study is mainly questionnaire. Using the four likert. Scale method, the responses are scored as strongly Agree (SA) = 4, Agree (A) = 3, Disagree (D) = 2 strongly disagree (so) = 1.

3.6 Method of Data Collection

Data collection was administered through, distribution of questionnaire to the staff of Kwara State Internal revenue services

3.7 Method of Data Analysis

This study adopts descriptive statistics which involves the use of mean and standard deviation regression analysis was adopted to test the stated hypotheses. The regression analysis is conducted to show the effect of the independent variables on the response variable for the ordered estimation conducted in this study, the main statistics of Interest are the Coefficient estimates and their corresponding significance

3.8 Model Specification

The Regression model was used for this study, this is stated below.

Hypotheses1

H₀₁: fraud control has no significant impact on Organizational survival.

$$4 = a + b_1 x_1 + b_2 b_2 + b_3 b_3 + e$$

$$Os = a + b_1 FI + b_2 FM + b_3 FP + e$$

Y=Os=Organizational Survival (dependent variable)

X =FC = Fraud Control (independent variable) Broken down into

X₁ = I= Fraud Investigation.

X₂= fm = Fraud Management

X₃ = FP = Fraud Prevention

e= Error Term

Hypothesis II

HO₂: Fraud Auditing has no significant impact on organizational sustainability.

$$4= a+b_1 x_1+b_2b_2+ b_3b_3+e$$

$$Os =a+ b_1FE+ b_2FE+ b_3FD+e$$

Y=OS=Organizational Sustainability (dependent variable]

X-FA Fraud Auditing (independent variable) broken down into

X₁ = F = Fraud evaluation

X₂= Fraud examination

X₃ = Fraud detection

E= Error Term

Hypothesis III

HO₂: fraud Accounting has no significant impact co Organizational growth.

$$Y= a+b_1 x_1+b_2b_2+ b_3b_3+e$$

$$OG =a+ b_1FL+ b_2FT+ b_3FS+e$$

Y=OG=Organizational Growth (dependent variable]

X=FA=Fraud Accounting (independent variable) broken down into

X₁ =FL= Fraud Litigation

X₂= FT = Fraud-Awareness

X₃ = FS = Fraud suspicion

E= Error Term.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.0 Introduction

This chapter deals with presentation and analysis of the data obtained from the target respondents through survey questionnaire. The results obtained were presented in form of table, frequency and percentage. Multiple linear regressions were used to test the hypotheses.

4.1 Descriptive Analysis of Demographic Data

The questionnaires administered to staff of Kwara state internal revenueservice, Ilorin, Kwara state summed up to a total of 129 but only 106 of the questionnaires administered representing 82.2% were returned and received.

Table 4.1.1

Reliability Statistics	
Cronbach's Alpha	N of Items
.929	18

Source: SPSS output (2024)

The table 4.1.1: above shows the reliability test of the research instrument using SPSS version 23, the value of the Cronbach alpha test was 0.929 with 18 items, which implies that the research instrument is reliable for analysis because the measuring scale for reliability test is 1.0, the more it is closer to one the stronger the reliability.

4.2 Demographic Data of the Respondents

Table 4.2.1: Gender of the respondents					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	56	52.8	52.8	52.8
	Female	50	47.2	47.2	100.0
	Total	106	100.0	100.0	

Source: field survey 2024

Table 4.2.1 shows that (56) respondents representing 52.8% are males while (50) respondents representing 47.2% are females, it thus shows that majority of the respondents are males. Males are more employed in Kwara state internal revenue service.

Table 4.2.2: Age of the respondents					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Below 30 years	48	45.3	45.3	45.3
	30-40	47	44.3	44.3	89.6
	41-50	9	8.5	8.5	98.1
	51 years and above	2	1.9	1.9	100.0
	Total	106	100.0	100.0	

Source: field survey 2024

Table 4.2.2 shows that (48) respondents representing 45.3% fall within the age of below 30 years,(47) respondents representing 44.3% fall within the age of 30-40, (90) respondents representing 8.5% fall within the age of 41-50 years while (2) respondents representing 1.9 fall within the age of 51 years and above. It shows that majority of the respondents fall below 30 years and it thus implies that they are at their productive age to contribute positively to the attainment of their organizational goal.

Table 4.2.3: Highest Educational Qualifications of the respondents					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SSCE	7	6.6	6.6	6.6
	NCE/ND	30	28.3	28.3	34.9
	HND/BSC	56	52.8	52.8	87.7
	MSC/MBA	13	12.3	12.3	100.0
	Total	106	100.0	100.0	

Source: field survey 2024

Table 4.2.3 shows that 6.6% of the respondents had certificate in SSCE, 28.3% of the respondents had certificate in NCE/OND, 52.8% of the respondents had certificate in HND/BSC, while 12.3% of the respondents had certificate in MSC/MBA. It shows that majority of the respondents had certificate in HND/BSC. This implies that the sampled firm (Kwara state internal revenue service, Ilorin Kwara State) has a critical mass of highly skilled labors that have the requisite knowledge that is needed for financial and revenue management.

Table 4.2.4: Marital status of the respondents					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Married	50	47.2	47.2	47.2
	Single	56	52.8	52.8	100.0
	Total	106	100.0	100.0	

Source: field survey 2024

Table 4.2.4 shows that 47.2% of the respondents are married while 52.8% of the respondents are single. It thus implies that majority of the respondents are single. This

connotes that majority of the respondents were single and that their marital status does not affect their performance. Being single enable people to be able to have time for their work and focus on financial inflows and outflows.

Table 4.2.5 Years of Experience in the organization

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1-5 Years	25	23.6	23.6	23.6
	6-10 Years	53	50.0	50.0	73.6
	11-15 Years	28	26.4	26.4	100.0
	Total	106	100.0	100.0	

Source: Field Survey, 2024

Table 4.2.5 shows that 25(23.6%) of the respondent have work experience 1-5 years, 53(50.0%) of the respondent have 6-10years of experience and the remaining 28(26.4%) of the respondent have over 11 years and above of working experience. This implies that majority of the respondents have stayed 6-10 years in the organization thereby putting them in the position to have experienced many issues that have led to forensic management in the organization which has affected the performance level of the organization.

4.3 Descriptive Analysis of Operational Data

Table 4.3.1: KWIRS always conduct fraud Investigation					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly disagree	4	3.8	3.8	3.8
	Disagree	3	2.8	2.8	6.6
	Undecided	10	9.4	9.4	16.0
	Agree	74	69.8	69.8	85.8

	Strongly agree	15	14.2	14.2	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.1 shows the distribution of respondents by their responses to the statement revolving around “KWIRS always conduct fraud Investigation”. In relation to this statement, as shown in Table 4.3.1, 6.6% of the respondents marked Strongly Disagree, 9.4% marked undecided, 84.0% of the respondent marked Strongly Agree. It thus shows that majority of the respondents are of the opinion that KWIRS always conduct fraud Investigation.

Table 4.3.2: Fraud has always been managed effectively in KWIRS					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	4	3.8	3.8	3.8
	Disagree	4	3.8	3.8	7.5
	Undecided	14	13.2	13.2	20.8
	Agree	58	54.7	54.7	75.5
	strongly agree	26	24.5	24.5	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.2 shows the distribution of respondents by their responses to the statement revolving around “Fraud has always been managed effectively in KWIRS”. In relation to this statement, as shown in Table 4.3.2, 7.5% of the respondents marked Strongly Disagree, 13.2% marked undecided, 79.2% of the respondent marked Strongly Agree. It thus shows that majority of the respondents are of the opinion that fraud has always been managed effectively in KWIRS.

Table 4.3.3: The management of KwiRs has always try to ensure they prevent fraudulent activates

Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	4	3.8	3.8	3.8
	Disagree	3	2.8	2.8	6.6
	Undecided	19	17.9	17.9	24.5
	Agree	41	38.7	38.7	63.2
	strongly agree	39	36.8	36.8	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.3 shows the distribution of respondents by their responses to the statement revolving around “The management of KwiRs has always try to ensure they prevent fraudulent activates”. In relation to this statement, as shown in Table 4.3.3., 6.6% of the respondents marked Strongly Disagree, 17.9% marked undecided, 75.5% of the respondent marked Strongly Agree. It thus shows that majority of the respondents are of the opinion that the management of KwiRs has always try to ensure they prevent fraudulent activates.

Table 4.2.4: KWIRs Successfulness is enhanced by Innovativeness of their staff members

Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	2	1.9	1.9	1.9

	Disagree	2	1.9	1.9	3.8
	Undecided	1	.9	.9	4.7
	Agree	76	71.7	71.7	76.4
	strongly agree	25	23.6	23.6	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.4 shows the distribution of respondents by their responses to the statement revolving around “KWIRs Successfulness is enhanced by Innovativeness of their staff members”. In relation to this statement, as shown in Table 4.2.4, 3.8% of the respondents marked Strongly Disagree, 0.9% marked undecided, 95.3% of the respondent Strongly Agree. It thus shows that majority of the respondents are of the opinion that KWIRs Successfulness is enhanced by Innovativeness of their staff members.

Table 4.3.5: KWIRS Increase activities that Protect its natural environment					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	2	1.9	1.9	1.9
	Disagree	2	1.9	1.9	3.8
	Undecided	4	3.8	3.8	7.5
	Agree	63	59.4	59.4	67.0
	strongly agree	35	33.0	33.0	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.5 shows the distribution of respondents by their responses to the statement revolving around “KWIRS Increase activities that Protect its natural environment”. In relation to this statement, as shown in Table 4.3.5, 3.8% of the respondents marked Strongly Disagree, 3.8% marked undecided, 92.4% of the respondent marked Strongly Agree. It thus shows that majority of the respondents are of the opinion that KWIRS Increase activities that Protect its natural environment.

Table 4.3.6: Improvement of KWIRS enhances by KWIRS staff team work and participation at all time					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	2	1.9	1.9	1.9
	Disagree	2	1.9	1.9	3.8
	Undecided	10	9.4	9.4	13.2
	Agree	51	48.1	48.1	61.3
	strongly agree	41	38.7	38.7	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.6 shows the distribution of respondents by their responses to the statement revolving around “Improvement of KWIRS enhances by KWIRS staff team work and participation at all time”. In relation to this statement, as shown in Table 4.3.6, 3.8% of the respondents marked Strongly Disagree, 9.4% marked undecided, 86.8% of the respondent marked Strongly Agree. It thus shows that majority of the respondents are of the opinion that improvement of KWIRS enhances by KWIRS staff team work and participation at all time.

Table 4.3.7: KWIRS always evaluate fraud by double Checking every revenue and expenditures made in the organization

Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	2	1.9	1.9	1.9
	Disagree	1	.9	.9	2.8
	Undecided	11	10.4	10.4	13.2
	Agree	53	50.0	50.0	63.2
	strongly agree	39	36.8	36.8	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.7 shows the distribution of respondents by their responses to the statement revolving around “KWIRS always evaluate fraud by double Checking every revenue and expenditures made in the organization”. In relation to this statement, as shown in Table 4.3.7, 2.8% of the respondents marked Strongly Disagree, 10.4% marked undecided, and 86.8% of the respondent marked Strongly Agree. It thus implies that majority of the respondents are of the opinion that KWIRS always evaluate fraud by double Checking every revenue and expenditures made in the organization.

Table 4.3.8: Examination of fraud is always conducted efficiently by the assigned employees In KWIRS

Options	Frequency	Percent	Valid Percent	Cumulative Percent
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Valid	strongly disagree	2	1.9	1.9	1.9
	Disagree	1	.9	.9	2.8
	Undecided	1	.9	.9	3.8
	Agree	72	67.9	67.9	71.7
	strongly agree	30	28.3	28.3	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.8 shows the distribution of respondents by their responses to the statement revolving around “examination of fraud is always conducted efficiently by the assigned employees In KWIRS”. In relation to this statement, as shown in Table 4.3.8, 2.8% of the respondents marked Strongly Disagree, 0.9% marked undecided, and 96.2% of the respondent marked Strongly Agree. It thus shows that majority of the respondents are of the opinion that examination of fraud is always conducted efficiently by the assigned employees In KWIRS.

Table 4.3.9: Fraud are easily debated in KWIRS through the use of fraud double checking and vetting System					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	3	2.8	2.8	2.8
	Disagree	1	.9	.9	3.8
	Undecided	5	4.7	4.7	8.5
	Agree	62	58.5	58.5	67.0
	strongly agree	35	33.0	33.0	100.0

	Total	106	100.0	100.0	
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Source: Researchers Field Survey, 2024

Table 4.3.9 shows the distribution of respondents by their responses to the statement revolving around “Fraud are easily debated in KWIRS through the use of fraud double checking and vetting System”. In relation to this statement, as shown in Table 4.3.9, 3.8% of the respondents marked Strongly Disagree, 0.9% marked undecided, and 91.5% of the respondent Strongly Agree. It thus shows that majority of the respondents are of the opinion that Fraud are easily debated in KWIRS through the use of fraud double checking and vetting System.

Table 4.3.10: Increase in KWIRS profits in general is enhanced by their good leadership and talented staff					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	3	2.8	2.8	2.8
	Disagree	1	.9	.9	3.8
	Undecided	13	12.3	12.3	16.0
	Agree	42	39.6	39.6	55.7
	strongly agree	47	44.3	44.3	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.10 shows the distribution of respondents by their responses to the statement revolving around “Increase in KWIRS profits in general is enhanced by their good leadership and talented staff”. In relation to this statement, as shown in Table 4.3.10, 3.8% of the respondents marked Strongly Disagree, 12.3% marked undecided, and 83.9% of

the respondent marked Strongly Agree. It thus shows that majority of the respondents are of the opinion that increase in KWIRS profits in general is enhanced by their good leadership and talented staff.

Table 4.3.11: Always Improve the quality of Services I Provide, and committed to KWIRS					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	2	1.9	1.9	1.9
	Disagree	6	5.7	5.7	7.5
	Undecided	5	4.7	4.7	12.3
	Agree	54	50.9	50.9	63.2
	strongly agree	39	36.8	36.8	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.11 shows the distribution of respondents by their responses to the statement revolving around “always Improve the quality of Services I Provide, and committed to KWIRS”. In relation to this statement, as shown in Table 4.3.11. 7.5% of the respondents marked Strongly Disagree, 4.7% marked undecided, and 87.7% of the respondent marked Strongly Agree. It thus shows that majority of the respondents are of the opinion that always improve the quality of Services I Provide, and committed to KWIRS.

Table 4.3.12: KWIRS maintains open communication with the assigned employee					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	1	.9	.9	.9
	Disagree	5	4.7	4.7	5.7
	Undecided	11	10.4	10.4	16.0
	Agree	40	37.7	37.7	53.8
	strongly agree	49	46.2	46.2	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.12 shows the distribution of respondents by their responses to the statement revolving around “KWIRS maintains open communication with the assigned employee”. In relation to this statement, as shown in Table 4.3.12, 5.7% of the respondents marked Strongly Disagree, 10.4% marked undecided, and 83.9% of the respondent marked Strongly Agree. It thus shows that majority of the respondents are of the opinion that KWIRS maintains open communication with the assigned employee.

Table 4.3.13: KWIRS always carry out fraud litigation					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	1	.9	.9	.9
	Disagree	3	2.8	2.8	3.8
	Undecided	4	3.8	3.8	7.5
	Agree	70	66.0	66.0	73.6
	strongly agree	28	26.4	26.4	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.13 shows the distribution of respondents by their responses to the statement revolving around “KWIRS always carry out fraud litigation”. In relation to this statement, as shown in Table 4.3.13. 3.8% of the respondents marked Strongly Disagree, 3.8% marked undecided, and 92.4% of the respondent marked Strongly Agree. It thus implies that majority of the respondents agreed that KWIRS always carry out fraud litigation.

Table 4.3.14: Awareness of fraud assists staff in performing their role in preventing					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	1	.9	.9	.9
	Disagree	4	3.8	3.8	4.7
	Undecided	9	8.5	8.5	13.2
	Agree	56	52.8	52.8	66.0
	strongly agree	36	34.0	34.0	100.0

	Total	106	100.0	100.0	
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Source: Researchers Field Survey, 2024

Table 4.3.14 shows the distribution of respondents by their responses to the statement revolving around “Awareness of fraud assists staff in performing their role in preventing”. In relation to this statement, as shown in Table 4.3.14. 4.7% of the respondents marked Strongly Disagree, 8.5% marked undecided, and 86.8% of the respondent marked Strongly Agree. It thus implies that majority of the respondents agreed that awareness of fraud assists staff in performing their role in preventing.

Table 4.3.15: KWIRS always conduct fraud suspicious					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	2	1.9	1.9	1.9
	Disagree	3	2.8	2.8	4.7
	Undecided	13	12.3	12.3	17.0
	Agree	37	34.9	34.9	51.9
	strongly agree	51	48.1	48.1	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.15 shows the distribution of respondents by their responses to the statement revolving around “KWIRS always conduct fraud suspicious”. In relation to this statement, as shown in Table 4.3.15, 4.7% of the respondents marked Strongly Disagree, 12.3% marked undecided, and 82.0% of the respondent marked Strongly Agree. It thus implies that majority of the respondents are of the opinion that KWIRS always conduct fraud suspicious.

Table 4.3.16: KWIRS always encourage and engaged in organizational development in other to generate more revenue

Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	2	1.9	1.9	1.9
	Disagree	2	1.9	1.9	3.8
	Undecided	11	10.4	10.4	14.2
	Agree	49	46.2	46.2	60.4
	strongly agree	42	39.6	39.6	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.16 shows the distribution of respondents by their responses to the statement revolving around “KWIRS always encourage and engaged in organizational development in other to generate more revenue”. In relation to this statement, as shown in Table 4.3.16. 3.8% of the respondents marked Strongly Disagree, 10.4% marked undecided, and 85.8% of the respondent marked Strongly Agree. It thus implies that majority of the respondents are of the opinion that KWIRS always encourage and engaged in organizational development in other to generate more revenue.

Table 4.3.17: I am always interested and get involved in organization expansion matters					
Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	1	.9	.9	.9
	Disagree	5	4.7	4.7	5.7
	Undecided	1	.9	.9	6.6
	Agree	70	66.0	66.0	72.6
	strongly agree	29	27.4	27.4	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.17 shows the distribution of respondents by their responses to the statement revolving around “I am always interested and get involved in organization expansion matters”. In relation to this statement, as shown in Table 4.3.17. 5.7% of the respondents marked Strongly Disagree, 0.9% marked undecided, and 93.4% of the respondent marked Strongly Agree. It thus implies that majority of the respondents are of the opinion that I always interested and get involved in organization expansion matters.

Table 4.3.18: KWIRS increases employee attention on the matters of expansion and size of an organization

Options		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly disagree	1	.9	.9	.9
	Disagree	3	2.8	2.8	3.8
	Undecided	7	6.6	6.6	10.4
	Agree	54	50.9	50.9	61.3
	strongly agree	41	38.7	38.7	100.0
	Total	106	100.0	100.0	

Source: Researchers Field Survey, 2024

Table 4.3.18 shows the distribution of respondents by their responses to the statement revolving around “KWIRS increases employee attention on the matters of expansion and size of an organization”. In relation to this statement, as shown in Table 4.3.18, 3.8% of the respondents marked Strongly Disagree, 6.6% marked undecided, and 89.6% of the respondent marked Strongly Agree. It thus shows that majority of the respondents are of the opinion that KWIRS increases employee attention on the matters of expansion and size of an organization.

4.4 Test of Hypotheses

H₀₁: There is no significant effect between fraud control and organizational survival

Objective 1: evaluate how fraud control affects organizational survival.

Table 4.4.1a

Model Summary				
Model	R	R Square	Adjusted Square	Std. Error of the Estimate
1	.937 ^a	.879	.874	.274

Predictor: (Constant), Fraud investigation, Fraud management & Fraud prevention

Source: SPSS output 2024

Table 4.4.1a presents the model summary. It shows that the correlation coefficient r is .937 (i.e. $r = 0.937$) which indicates that there exists a very strong positive linear relationship between organizational survival (dependent variable i.e. the variable being predicted) and fraud control (independent variable). It is also crystal clear from the table 4.4.1a that the r^2 which is the coefficient of determination is 0.879 approximately 88%. This implies that 88% of organizational survival can be explained by fraud control while the remaining 12% are variables that are not included in the model.

Table 4.4.1b: ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	76.332	3	25.444	270.434	.000 ^b
	Residual	7.621	81	.094		
	Total	83.953	84			
a. Dependent Variable: Organizational survival						
b. Predictors: (Constant), Fraud investigation, Fraud management & Fraud prevention						

Source: SPSS output 2024

Table 4.4.1b presents ANOVA table. The F-statistic as shown from the table below is significant since the ANOVA significance of .000 is less than the alpha level of .05, thus the model is fit. As a result of this the null hypothesis (fraud control has no significant effect on organizational survival) was rejected and the alternate hypothesis was accepted which states that fraud control has significant effect on organizational survival).

Table 4.4.1c

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.089	.143		.618	.000
	Fraud investigation	.118	.064	.118	1.839	.021
	Fraud prevention	.169	.081	.171	2.088	.000
	Fraud management	.690	.083	.694	8.365	.002

Dependent Variable: Organizational survival

Source: SPSS output 2024

In the table 4.4.1c, it is revealed that changes in fraud investigation has significant effect on organizational survival, this is indicated by the Beta (β) value of 0.118 and a P-value of $0.021 < 0.005$; also fraud prevention have significant effect on organizational survival, this is indicated by the Beta (β) value 0.171 and a P-value of $0.000 < 0.05$ while fraud examination also have significant effect on organizational survivals, as indicated by the Beta (β) value of 0.694 and P-value of $0.002 < 0.005$. The overall analysis implies that fraud management has significant effect on organizational survival.

H₀₂: There is no significant effect between fraud auditing and organizational sustainability

Objective 2: ascertain the extent to which fraud auditing affect organizational sustainability.

Table 4.4.2aModel Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.637 ^a	.406	.401	1.180

Predictor: (Constant), Fraud evaluation, Fraud examination&Fraud detection

Source: SPSS output 2024

Table 4.4.2a presents the model summary. It shows that the correlation coefficient r is .637 (i.e. $r = 0.637$) which indicates that there exists a very strong positive linear relationship between organizational sustainability (dependent variable i.e. the variable being predicted) and fraud auditing (independent variable). It is also crystal clear from the table 4.4.2a that the r^2 which is the coefficient of determination is 0.406 approximately 41%. This implies that 41% of organizational sustainability can be

explained by fraud auditing while the remaining 59% are variables that are not included in the model.

Table 4.4.2b: ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	13.712	4	3.428	2.464	.045 ^b
	Residual	432.706	311	1.391		
	Total	446.418	315			
a. Dependent Variable: Organizational sustainability						
b. Predictors: (Constant), Fraud evaluation, Fraud examination&Fraud detection						

Source: SPSS output 2024

Table 4.4.2b presents ANOVA table. The F-statistic as shown from the table below is significant since the ANOVA significance of .000 is less than the alpha level of .05, thus the model is fit. As a result of this the null hypothesis (fraud auditing has no significant effect on organizational sustainability) was rejected and the alternate hypothesis was accepted (fraud auditing has significant effect on organizational sustainability).

Table 4.4.2c: Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.874	.414		11.767	.000
	Fraud examination	.023	.060	.023	.380	.000
	Fraud evaluation	.016	.077	.013	.207	.001
	Fraud detection	.183	.068	.170	2.705	.007

Dependent Variable: Organizational sustainability

Source: SPSS output 2024

In the table 4.4.2c, it is revealed that fraud examination has significant effect on organizational sustainability, this is indicated by the Beta (β) value of 0.023 and a P-value of $0.000 < 0.005$; also fraud evaluation have significant effect on organizational sustainability, this is indicated by the Beta (β) value of 0.013 and a P-value of $0.001 < 0.05$ while fraud detection also have significant effect on organizational sustainability, as indicated by the Beta (β) value of 0.170 and P-value of $0.007 < 0.005$. The overall analysis implies that fraud auditing has significant effect on organizational sustainability.

H₀₃: there is no significant effect between fraud accounting and organizational growth

Objective 3: examine the impact of Fraud accounting on organizational growth.

Table 4.4.3a: Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.731 ^a	.534	.531	1.140

Predictor: (Constant), Fraud litigation, Fraud awareness and Fraud suspicion

Source: SPSS output 2024

Table 4.4.3a presents the model summary. It shows that the correlation coefficient r is .731 (i.e. $r = 0.731$) which indicates that there exists a very strong positive linear relationship between organizational growth (dependent variable i.e. the variable being predicted) and fraud accounting (independent variable). It is also crystal clear from the table 4.4.2a that the r^2 which is the coefficient of determination is 0.534 approximately 53%. This implies that 53% of organizational growth can be explained by fraud accounting while the remaining 47% are variables that are not included in the model.

Table 4.4.3b: ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	45.567	3	15.189	11.689	.000 ^b
	Residual	335.246	258	1.299		
	Total	380.813	261			
a. Dependent Variable: organizational growth						
b. Predictors: (Constant), Fraud litigation, Fraud awareness and Fraud suspicion						

Source: SPSS Output 2024

Table 4.4.3b presents ANOVA table. The F-statistic as shown from the table below is significant since the ANOVA significance of .000 is less than the alpha level of .05, thus the model is fit. As a result of this the null hypothesis (fraud accounting has no significant effect on organizational growth) was rejected and the alternate hypothesis was accepted (fraud accounting has significant effect on organizational growth).

Table 4.4.3c: Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.366	.480		4.927	.000
	Fraud litigation	.175	.081	.131	2.162	.032

	Fraud awareness	.171	.086	.122	1.983	.048
	Fraud suspicion	.392	.072	.326	5.467	.000

Dependent Variable: organizational growth

Source: SPSS output 2024

In the table 4.3.3c, it is revealed that Fraud litigation has significant effect on organizational growth, this is indicated by the Beta (β) value of 0.131 and a P-value of $0.032 < 0.005$; also Fraud awareness have significant effect on organizational growth, this is indicated by the Beta (β) value 0.122 and a P-value of $0.048 < 0.05$ while Fraud suspicion also have significant effect on organizational growth, as indicated by the Beta (β) value of 0.326 and P-value of $0.000 < 0.005$. The overall analysis implies that Fraud accounting has significant effect on organizational growth.

4.5 Discussion of Findings

Based on the analysis of operational data gathered via the field survey and the test of hypotheses, the following findings were revealed:

In examining the effects of Fraud control on organizational survival, the study's result revealed that Fraud investigation, Fraud prevention and fraud management all have significant effect on organizational survival. It is also clear from table 4.4.1a that the r^2 which is the coefficient of determination is 0.879 approximately 88%. This implies that Fraud investigation, Fraud prevention and fraud management, will account for 88% of organizational survival. It was however concluded in the table 4.4.1c that, since the significant values is less than 0.05 level of significance ($p < 0.05$), then the null hypothesis was rejected and the alternative hypothesis was accepted which state that Fraud investigation, Fraud prevention and fraud management have significant effect on organizational survival. The finding of this study agrees with that of Modugu and Anyaduba (2013) who sought to determine if there is significant agreement amongst stakeholders on the effectiveness of forensic accounting in financial fraud control

financial reporting and internal control quality. Therefore, this study deduced that fraud control has a significant effect on organizational survival.

The result of hypothesis two (H_{02}) indicated that there is a strong positive relationship between fraud evaluation, fraud examination and fraud detection and organizational sustainability. It is also obvious from table 4.4.2a that the r^2 which is the coefficient of determination is 0.406 approximately 41%. This implies that fraud evaluation, fraud examination and fraud detection, will account for 41% of organizational sustainability. It was however concluded in the table 4.4.2c that, since the significant values is less than 0.05 level of significance ($p < 0.05$), then the null hypothesis was rejected and the alternative hypothesis was accepted which state that fraud evaluation, fraud examination and fraud detection have significant effect on organizational sustainability. The finding of this study agrees with that of Ehioguren and Alu (2016) who focused on forensic accounting and fraud management evidence from Nigeria. The findings of the study were forensic accounting significantly influence fraud detection and control, also that there is significant difference between the duties of Professional. Therefore, this study deduced that fraud auditing has a significant effect on organizational sustainability.

It was equally discovered from the hypothesis three (H_{03}), the null hypothesis is rejected and the alternative which stated that fraud accounting has significant effect on organizational growth was accepted. It is also obvious from table 4.4.3a that the r^2 which is the coefficient of determination is 0.534 approximately 53%. This implies that fraud litigation, fraud awareness and fraud suspicion, account for 53% of organizational growth. It was however concluded in the table 4.4.3c that, since the significant values is less than 0.05 level of significance ($p < 0.05$), then the null hypothesis was rejected and the alternative hypothesis was accepted which state that fraud litigation, fraud awareness and fraud suspicion have significant effect on organizational growth. The finding of this study

agrees with that of Okoye and Ndali (2019) who investigated the relationship between forensic accounting practices and the prevention of fraud in manufacturing Companies In Nigeria. The findings also showed that there is a Positive and Statistically relationship between fraud Litigation Practices and due Prevention of fraud in manufacturing companies. Therefore, this study deduced that fraud accounting has a significant effect on organizational growth.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.0 Preamble

This chapter is divided into three units; summary of findings, conclusions, and recommendations. It is appropriate to observe here that the summary presented here is a paraphrase of the findings of the research, while conclusions represent the deduction made from the summary of findings. Lastly, the recommendations here are suggestions from the conclusions of the study.

5.1 Summary of Findings

The study examined the effects of forensic management on organizational performance using Kwara state internal revenue service as area of study. The objective of the study was to examine the extent to which fraud control affect organizational survival, fraud auditing affectsorganizational sustainability and finally to examine the impact of fraud accounting has effect on organizational growth.

The researcher adopted a survey research design in building up the research work. This choice of research design was chosen or considered appropriate because it enables the researcher to study the characteristics of the population using a carefully selected sample for intensive study, because of the advantages of identifying the attributes of a large population from a group of individuals.

From the first objective which was to examine the evaluate how fraud control affect organizational survival. It was observed from the hypotheses tested that fraud control has a positive effect on organizational performance using the variables and proxies of fraud control adopted in the research work. The coefficients indicated that (0.937) Fraud control has effect on organizational survival. Also, the ANOVA table was analyzed to see if any variables are significant. From the ANOVA table p value 0.000 which is less than 0.05 (sig) and since p value is less than 0.05, the null hypothesis was rejected and

alternative was accepted. This implies that There is significant effect between fraud control and organizational survival among Kwara state internal revenue service.

The second objective was to ascertain the extent on which fraud auditing affect organizational sustainability of which hypotheses tested revealed that there exists a positive relationship between fraud auditing and organizational sustainability. Using the several elements adopted in the course of the research work to measure fraud auditing like fraud evaluation, fraud examination and fraud detection adopted by Kwara state internal revenue service. The coefficient individual variables indicated that (0.637). In addition, the ANOVA Table was also analyzed to see if the variables are significant. From the ANOVA Table p-value 0.000 which is less than 0.05 (sig) and since p-value is less than 0.05, the null hypothesis was rejected and the alternative hypothesis was accepted. This implies that fraud auditing has significant effect on organizational sustainability.

Lastly, the third objective which is to examine the impact of fraud accounting on organizational growth Hypotheses testes revealed that there exists a positive relationship between fraud accounting and organizational growth among Kwara state internal revenue service employees using the several elements adopted in the course of the research work to measure fraud accounting (fraud litigation, fraud awareness and fraud suspicion). The coefficient variables indicated that (0.731). Fraud accounting has impact on organizational growth. Also, the ANOVA Table was also analyzed to see if the variables are significant. From the ANOVA Table p-value 0.000 which is less than 0.05 (sig) and since p-value is less than 0.05, the null hypothesis was rejected and the alternative hypothesis was accepted. This implies that fraud accounting has impact on organizational growth.

5.2 Conclusion

From the analysis and findings so far on effect of forensic management on organizational performance the following conclusions were made.

1. It is concluded that fraud control has effect on organizational survival. Fraud control variables such as fraud investigation, fraud management and fraud prevention enable employee to be more cautious his\her duties and obligation which will enable the organization to achieve their goals and objectives, thus, facilitating the survival of the organization.
2. The study also concluded that fraud auditing has positive effect on organizational sustainability. Fraud auditing such as fraud evaluation, fraud examination and fraud detection help the organization to sustain its level of operation.
3. The results from the study also confirmed that fraud accounting has a positive effect on organizational growth. Fraud accounting such as fraud litigation, Fraud awareness and Fraud suspicion enables the organization to limit fraudulent activities and makes the organization grow.

5.3 Recommendations

The following recommendations are made in line with the findings of the study:

1. Establishing a management policy about the effective use of fraud control tools and personnel. Policies are only effective if they have an effect on organizations performance. Therefore, it is very important for management to determine how effective fraud control policies are and to ensure that policies are realistically met, monitored and referenced to hold employee accountable to agree upon ways of working.
2. When considering fraud auditing to enhance interpersonal and team dynamics is important to be mindful that it reveals fraudulent activities and enhances organizational performance. Fraud auditing should be done by external audit firm regularly in the organization for enhanced sustainability.

3. Another interesting fact of this topic to explore is the fraud accounting since the study has revealed that it enhances organizational growth. Management of Kwara state internal revenue service should endeavor to conduct seldom fraud accounting across all the departments in the organization for effective organizational performance.

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QUESTIONNAIRE

Department Of Business Administration and
Management,
Kwara State Polytechnic, Ilorin,
Kwara State.
June, 2025.

Dear Respondents,

I am a final year student in the Department of Business Administration, Kwara State Polytechnic, I am conducting a research on the topic The Impact Of Forensic Management on Organizational Performance "with special reference to Kwara State Internal Revenue service? A questionnaire has been developed essentially for this purpose.

Hence, your participation in this study will be greatly appreciated Since it is purely for academic Purpose, your responses will be treated with strict confidentiality.

Thanks for responding approximately

Yours Sincerely.

Abdulsalam Balikis kikelomo.

Section A: Demography Data

1. Gender: Male () female ()
2. Age: Below 30years () 31-40 years () 51 years above () 41-50 years ()
3. Highest Educational Qualification: OND/NCE () HND/B.SC () M. SC/MBA ()
PhD. ()
4. Marital Status: Single () Married () Divorced () windowed / Windower ()
Separated()
5. work experience: below 1 years () 1-5years () 6-10 years () 11-15 years ()
16-above ()

Section B

Scale responses to each them are measures on four Point scale with the anchors label (1)

Strong

disagree (2)disagree (3) agree (4) strongly agree

Items	SD	D	A	SA
Fraud Control				
1. KWIRS always conduct fraud Investigation				

2. Fraud has always been managed effectively in KWIRS				
3. The management of KwiRs has always try to ensure they prevent fraudulent activates				
Organization survival.				
1. KWIRs Successfulness is enhanced by Innovativeness of their staff members.				
2. KWIRS Increase activities that Protect its natural environment.				
3. Improvement of KWIRS enhances by KWIRS staff team work and participation at all time				

ITEMS	SD	D	A	SA
Fraud Audits				
1. KWIRS always evaluate fraud by double Checking every revenue and expenditures made in the organization.				
2. examination of fraud is always conducted efficiently by the assigned employees In KWIRS.				
3. Fraud are easily debated in KWIRS through the use of fraud double checking and vetting System.				
Organization Sustainability.				
1. Increase in KWIRS profits in general is enhanced by their good leadership and talented staff				
2. always Improve the quality of Services I Provide, and committed to KWIRS				

3. KWIRS maintains open communication with the assigned employee.				
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ITEMS	SD	D	A	SA
Fraud Accounting				
1. KWIRS always carry out fraud litigation.				
2. Awareness of fraud is assist staff in performing their role in preventing				
3. KWIRS always conduct fraud suspicion				
Organization Growth				
1. KWIRS always encourage and engaged in organizational development in other to generate more revenue.				
2. I always intested and get involved in organization expansion matters.				
3. KWIRS increases employee attention on the rivers of nature expansion and sixe of an organization.				