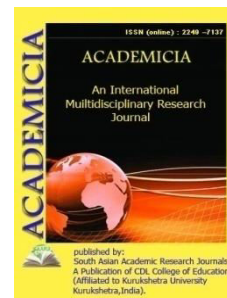




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**THE ROLE OF FORENSIC ACCOUNTING IN FRAUD REDUCTION AND
PROVISION OF LEGAL SUPPORT SERVICES IN NIGERIA**

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ABSTRACT

Fraudulent practices have become a norm in various agencies of government. Various efforts had been made to combat the scourge, the most recent being the establishment of anti-corruption agencies who is expected to fish out, prosecute and get the offenders thoroughly punished. These measures has not yielded the expected results and these study aims at exploring the role forensic accounting can play in fraud prevention or reduction and providing support for litigation services. Survey design was adopted and data was collected from respondents in accounting firm, law firms, government ministries/agencies and anti-corruption agencies using Lagos state as a case study. Samples of 222 respondents were selected out the population and 135 returned their questionnaire. Data collected were analyzed using tables, percentages and charts while the hypothesis were tested using chi-square test with the aid of SPSS version 2.0. The outcome of the study shows that there is a positive relationship between forensic accounting and fraud reduction in Nigeria and also in provision of legal support services. The study concludes that the role of forensic accountant in fraud reduction in Nigeria is vital. Based on this, the study recommended among others that the government of Nigeria should develop interest in forensic accounting and encourage the efforts of forensic accountants in the monitoring and investigation of suspected and confirmed cases of corruption.

KEYWORDS: *Fraud prevention, Forensic accounting, financial crimes, litigation support.*

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