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INFLUENCE OF FORENSIC ACCOUNTING SKILLS ON FRAUD INVESTIGATION IN NIGERIAN ELECTRICITY DISTRIBUTION FIRMS

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ABSTRACT:

This study investigated the influence of forensic accounting skills on fraud investigation in Nigerian electricity distribution firms, with a focus on the Enugu Electricity Distribution Company. A descriptive survey research approach was used in this study. The accountants and whole internal audit personnel of EEDC across the eighteen company's business districts, as well as the internal audit employees at the company's corporate headquarters in Enugu, Nigeria, were the subjects of this study. The population of the aforementioned staff members was 52, according to a pilot study. The entire population size of the sampled Enugu Electricity Distribution Company was purposively studied. This is because the population (52) was manageable, and as such, there was no need for sampling. Multiple regression analysis was used to test the hypotheses at a significance level of 5%, and establish the statistical significance of the hypothetical link between the independent and dependent variables. SPSS, Version 20.0, aided this analysis. According to data analysis and regression analysis, The study found that forensic accounting skills of investigative flexibility, accounting and auditing expertise, analytical proficiency, and communication skills have positive and significant impacts on fraud examination in Enugu electricity Distribution Company, Based on the results, Internal Auditors and fraud examiners of the Nigerian electricity distribution companies should be encouraged by the top management and professional bodies to develop more interest on the application of investigative flexibility to enable them carry out effective fraud examination.

1. INTRODUCTION

As a result of the failure of ENRON and other corporations, forensic accounting has attracted people from all around the world to help with fraud investigations (Ozumba, Ofor, & Okoye, 2016). On a daily basis, Nigeria's governmental and business sectors gorge themselves on the

proceeds of financial crimes and corruption. As a result, Gbegi and Okoye (2013) proposed that government and private companies should take a strong interest in investigative accounting in order to ensure that suspected and confirmed corporate frauds are investigated and prosecuted efficiently. In light of this, the study's objective was aimed at determining investigative accounting skills' influence on economic crimes' investigation in Nigerian electrical distribution businesses. In the Nigerian democratic era, Colonel Sambo Dasuki (rtd), the former National Security Adviser, was accused of embezzling US$2.1 billion planned for military acquisition to combat Boko Haram insurgency in the country's North East. That was Nigeria's most emphatic corruption allegation. Furthermore, the presidential investigations committee found that a portion of the funds were misused to support re-election campaign of former President Goodluck Jonathan. Similarly, Alex Badeh, Nigerian previous Defence Staff Chief was accused of diverting US$20 million in funding. This fund was created with the intention of purchasing weapons (Economic and Financial Crimes Commission, 2016). The fraudulent practices of management employees are blamed for the failure of Oceanic Bank, Intercontinental Bank, Mr. Biggs, and other privately owned businesses in Nigeria.

As a result of the foregoing, it can be concluded that organized fraud in Nigeria's public and corporate sectors is systematic and multi-dimensional. This necessitates the systematic integration of advanced skills and knowledge in order to conduct effective investigations into alleged fraud cases and other economic crimes perpetrated by Nigerian public workers and private sector employees, of which forensic accounting skills are critical. On the other hand, investigative accounting refers to the application of accounting principles, auditing, and investigative technicalities and many more skills to legal issues, as well as the use of a particular collection of knowledge applicable to the proof of economic transactions and communicating that is appropriate for proving accountability or valuing administrative procedures. It gives a financial analysis which seems appropriate for an entity, and also aids internal conflicts resolution. In this case, forensic accountants use their accounting, auditing, and investigative expertise to look into suspected fraud cases and other economic crimes committed by government and private sector employees, including the management team. They are trained to investigate conflicts in a variety of methods; including evaluating, interpreting, summarizing, and presenting accounting complexities including economic facts to the point that is both comprehensible and backed up by proves (Ahwood & Stein, 1986). According to Sarkar (2010), accounting forensics involves the implementation of accountants' specialized knowledge including inquisitive abilities aimed at obtaining, analyzing, including the assessment of material in legal cases.

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The Association of Certified Fraud Examiners (ACFE) describes forensic accounting to mean application of professional accounting knowledge to issues including the possibility or occurrence of civil or criminal litigation, including, but not limited to, generally accepted principles of accounting and auditing; the calculating the amount of money lost, income, assets, or damages; internal control evaluation; fraud; and any other matter relating to potential or actual civil or criminal litigation. As a result, it is reasonable to conclude that having accounting and auditing competence is insufficient to carry out forensic accounting activities effectively. However, since fraud and other economic crimes have grown into a monster that affects every economy, business, and sector, the necessity for forensic accounting has become critical.

Fraud, on the other hand, is defined as a pattern of unwholesome behavior involving the use of dishonest or deceptive techniques to acquire an unfair advantage or benefit over another (Okoye, Maimako, Jugu, & Jat, 2017). Without a doubt, the public bears the brunt of economic crime's externalities in the form of hassles and higher prices, in addition to additional unlawful acts supported with fraud earnings (Ijeoma & Aronu, 2013). From documented precedents, fraud has been linked to human organization; nevertheless, investigating fraud cases around the world has proven to be difficult. According to Oyedokun (2018), forensic accountants provide forensic accounting services by using data analysis techniques, investigation tactics, accounting and auditing standards, financial reporting systems and processes, and proves collection, among other things. More specifically, Harris and Brown (2000) observed that investigative accountants need to be familiar with both criminal and civil law, investigative flexibility, innovative thinking, and clear and precise communication abilities, among other things.

The number of fraud and corruption cases recorded has increased considerably, but there appears to be a widespread lack of experience and resources to collate the essential evidence for criminal and fraud investigations. The evidence from law enforcement and criminal justice agencies that prosecuting authorities lack the required talents and expertise needed to conduct an effective examination and indict of alleged fraud and corruption cases compounds this challenge (Oyedekun, 2018). Indeed, fraud has become a global phenomenon that has dominated public conversation across all fields of human endeavor. Obviously, several corporate entities across the globe have failed as a result of widespread fraud. Examples include the 2002 liquidation of Adelphia due to non-disclosure of a loan and the 2002 fall of WorldCom due to excessive cost capitalization. Nigeria is not alone in this regard, as there have been a number of alleged cases of fraud in the system, including the discovery of N13 billion cash in the home of Ayo Oke in Ikoyi, Lagos State, the former Director General of the

National Intelligence Agency (NIA).; a N2 billion contract scam involving the former Secretary to the Federal Government, Babachir Lawal; and the OPL 245 Malabu oil deal worth over $1 billion. The foregoing are either due to violations of accounting principles such as IFRS and IPSAS, or purposeful attempts at fraud (Oporiopo & Tamarauebi, 2020). Similarly, staff and top management in various commercial entities and government institutions in Nigeria abuse strict rules. There has also been an upsurge in the number of fraud allegations in many areas of the Nigerian economy that have gone uninvestigated. To address this issue of persistent fraud cases, various businesses must implement tight systems in which some highly experienced human resource elements are assigned to investigate and settle fraud allegations from origin to conclusion. As a result, one of the techniques given in this research is for the fraud examiners to employ investigative accounting capabilities.

Many studies have expressed concern about the rising incidence of fraudulent activities, fraud assessment and investigative accounting, which includes: Ifath, Pranathi, Asra, and Amathun (2014) and Madan (2013). However, to the researcher's knowledge, experimental research on the forensic accounting skills' application impact on economic crimes examination in Nigerian power distribution businesses appears to be lacking. To remedy this vacuum in the literature, the researcher set out to look into the influence of investigative accounting skills on fraud examination in Nigerian electrical distribution businesses, with a focus on Enugu Electricity Distribution Company.

1.1 Objectives of the Study

This study's overall purpose is to investigate the influence of forensic accounting skills on fraud investigation in Nigerian electricity distribution firms, with a focus on the Enugu Electricity Distribution Company. The study's specific goals are as follows:

i. to ascertain the investigative flexibility effects on fraud investigation in Nigerian electricity distribution companies;
ii. to determine the influence of accounting and auditing expertise on fraud examination in the Nigerian electricity distribution companies;
iii. to ascertain the impacts of analytical proficiency on fraud examination in Nigerian electricity distribution companies;
iv. to investigate the extent to which the application of communication skill impacts on fraud examination in Nigerian electricity distribution companies.

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1.2 Hypotheses

The following hypotheses, in their null forms, are formulated:

H_o: Application of investigative flexibility has no significant impact on fraud examination in Nigerian electricity distribution companies.

H_o: Application of accounting and auditing expertise has no significant impact on fraud examination in Nigerian electricity distribution companies.

H_0: Application of analytical skill has no significant impact on fraud examination in Nigerian electricity distribution companies.

H_0: Application of communication skill has no significant impact on fraud examination in Nigerian electricity distribution companies

2. LITERATURE REVIEW

2.1 Conceptual Review

2.1.1 Forensic Accounting

In his 1946 essay, "Forensic Accounting: Its Place in Today's Economy," Maurice E. Peloubet (as referenced in Enofe, Okpako, & Atube, 2013) was said to have coined the words "forensic accounting." During World War II, forensic accounting had established its effectiveness by the late 1940s. Formalized techniques, on the other hand, were not implemented before 1980s, during which substantial scholarly research on the subject were released (Rasey, 2009). As a result, during the 1980s, a new subject in accounting and auditing emerged in several Western countries, particularly the United States. This is the name of a profession that combines accounting, auditing, and investigative skills (Ozkul & Pamukc, 2012). Forensic accounting, according to Al Samara, Al-Afeef, and Al Ali (2017), is the investigation and identification of financial crimes and other economic malpractices employing criminal methodologies, as well as investigative accounting concerns and legal processes. Forensic accounting, they thought, was a combination of auditing, accounting, and investigation skills. Forensic accounting, on the other hand, is described by Abdullahi and Mansor (2015) as the use of accounting and analytical talents to a level suitable for the competent court in the handling of objects in dispute in both criminal and civil litigations. Interestingly, forensic accounting is a specialized form of auditing and investigative abilities (Ochuka, Nwoye & Okoye, 2022), and experience for the prevention and detection of fraud, and the judgments of forensic accountants can be used in court to resolve disputes in particular cases (Omar et al., 2013). According to a poll done by Imoniana, Antunes, and Formigoni (2018), 42% of businesses believe forensic accountants are required due to the increasing growth of fraudulent operations and related economic crimes. Forensic accountants are trained to see beyond the statistics and deal with the facts of the problem, according to Popoola, Che-Ahmad, and

Samsudin (2014). These scholars also stated that forensic accounting entails scrutinizing and examining financial facts, developing computerized applications to aid in the investigation and presentation of financial evidence, and communicating its findings in the form of reports, displays, and records, as well as assisting in legal proofs, such as attesting in court, acting as a professional witness, and setting up visual aids to support trial verification, among other things. According to Bhasin (2007), the specialization of forensic accounting is created by the merging of accounting, auditing, and investigation skills (Nwoye & Ogbodo, 2021).

A fraud examiner is typically recruited to assess, interpret, summarize, and present complex financial and commercial challenges in a clear and evidence-based manner. Forensic accountants can operate for individuals or for companies like insurance companies, banks, police departments, government institutions, and others (Ifath, Pranathi, Asra&Amathun 2014). To undertake various sorts of investigations and explain findings in a judicial or administrative setting, forensic accounting services employ expert accounting, auditing, economic, tax, fraud detection, and other abilities (Sarkar, 2010). Services including the use of specialized knowledge and investigative abilities by Certified Public Accountants, In forensic accounting services, the practitioner's skilled accounting, auditing, economic, tax, and other abilities are applied (AICPA, 2010). Mukoro, Yamusa, and Faboyede (2013) on the other hand, believe that forensic accounting can help a company adopt useful internal controls and fraud prevention. Furthermore, forensic accounting was defined as a blend of auditing and investigation skills. Finally, forensic accounting is a crucial investigative tool for discovering fraud, according to Fyneface and Oseiweh (2017).

2.1.2 Investigative Accounting Competencies in Financial Crime Examination

The utmost important competencies of the investigative accountant are their extensive accounting experience, internal controls, auditing, tax management, interpersonal relationships, communication skills, analytical abilities, creativity and imaginative skills, resilient writing skills, and outstanding verbal communication skills, according to (Samociuk, 2011). To be useful in today's climate, forensic accountants must have exceptional abilities, professional knowledge, and training beyond a college certificate, and they must attain a high degree of skills and expertise (Kasum, 2009). Forensic accounting skills contribute in the construction of a comprehensive fraud-detection method that can discover evidence of dishonest financial reporting and aid in the examination of financial reports for businesses (Savona and Berlusconi, 2015). Most forensic accounting skills, according to Noviyanti and Winata (2015) follow the 5/10/85 rule, which claims that 5% of employees can steal under any circumstances, 10% would never steal, and 85% may commit fraud depending on the current situation of the organization. Correspondingly, as institutions grew in size and

complexity, Bhasin (2016) noted that identifying fraud required forensic accounting competence, which has become an increasingly critical core talent and competency. Furthermore, forensic accountants, according to Uyar and Gungormus (2011), require excellent communication skills in both speech and writing inquiry reports.

2.1.3 Investigative Flexibility in Fraud Examination

The word "investigation" derives from the Latin command "vestigere," which means "to track or trace." It alludes to a systematic, bit by bit investigation. Investigative reporting resembles academic research. Surveillance techniques, interviewing and interrogation abilities, and other investigative knowledge and skills enable the fraud examiner to move above auditing and combine the financial and legal aspects of forensics. The forensic accountant's investigation talent allows him or her to keep a goal yet critical eye on the relevant statistics and transactions in the company's accounting books. It takes a mind that understands that the total of two numbers may not always equal four, and that an additional look at the figures is necessary for a more convincing conclusion. (Asaolu, Akinkoye, & Akinadewo, 2020) According to Okoye, Maimako, Jugu, and Jat (2017), an investigation is a systematic fact-finding and reporting process carried out by investigators employed or appointed by the management of a corporate organization or recognized business or non-business organization for a specific purpose, with the investigation engagement ending once the investigation objectives are met. Furthermore, Albrecht and Albrecht (2011) defined investigation as the use of specialized skills to perform an inquiry in a way that the findings will be acceptable in court. In contrast, Goss (2014) argues that investigation is tied to the gathering of facts to aid in the settlement of crimes and other irregularities.

On the other hand, Lambrechts and Theart (2016) claimed that investigation entails gathering information that can be utilized as evidence in court, allowing the associative role of an accused in the commission of a crime to be established. As a result, an investigation is a look into an incident that has happened or is suspected of happening with the goal of obtaining evidence to confirm or deny it. Adebisi, Okike, and Yoko (2016) define investigative flexibility as the capability of the investigator to modify in response to changes that arise in the course of investigation. It's worth noting that the actual situation in an investigation can differ from what was expected. In this scenario, the investigator must be adaptive enough to incorporate the change into his preparations in order to acquire the evidence he needs to prove his case.

2.1.4 Accounting and Auditing Expertise in Fraud Examination

Due to the nature of forensic accounting, auditing skills are crucial. In order for the issue being investigated to be adequately accepted in law court, experts in financial crimes examination must be able to collect and criticize appropriate evidence. According to Asaolu, Akinkoye, and Akinadewo (2020), forensic audit skill comprises knowledge of the methods of assessing accounting documents financial records in order to produce accurate reporting. Accounting knowledge helps forensic accountant analyze and evaluate financial data to build a case in a financial investigation, whether it's a bankruptcy, money laundering, or embezzlement scheme. One example is the understanding of proper internal controls, such as those related to corporate governance. Because bookkeeping is commonly considered as the "language of business," fraud investigator should be well-versed in all aspects of accounting and auditing. A study by Ijeoma, (2015) found that scientific bookkeepers must have significant abilities in basic bookkeeping and examining.

2.1.5 Analytical proficiency in Fraud Examination

According to Adebisi, Okike, and Yoko (2016), analytical proficiency is capacity to find out things to be presented instead of what was received. Given the post-financial-crisis regulatory environment, it appears that the current business environment is on the route to solving a financial jigsaw with a partial set of parts. Analytical competency is defined as the ability to assess complicated financial transactions using expertise and intuition in order to detect fraud and conduct successful financial transaction analysis (Eyisi & Agbaeze, 2014). For analysis, an in-depth systematic search of evidence related to the under investigation incident is required. The outputs of the investigation are data objects found in the collected data, which may include system and user–generated files. The analysis' purpose is to come at a conclusion based on the evidence collected. 2018

2.1.6 Effective Communication Skills in Fraud Examination

Forensic accountants must have excellent communication skills in order to accurately and effectively communicate the findings of their investigations and analyses to their clients. Fraud examiners need to be able to write successful reports. A thorough investigation or careful analysis will frequently be useless if the fraud examiner is unable to communicate the findings in writing. Similarly, ACFE (2017) stated that examiners must be adaptable in their writing style because reports should be suited to the situation as well as the needs of the party requesting the report. Despite this, many qualities of effective writing, such as accuracy, relevance, and clarity, apply to all reports. As a result, communication capacity relates to the ability to present findings to others. Despite this, many qualities of effective writing, such as

accuracy, relevance, and clarity, apply to all reports. As a result, communication capacity refers to the ability to convey findings in order to effectively disseminate the facts and information gathered.

Written communication, according to Adebisi, Okike, and Yoko (2016), is the faculty to functionally convey information in writing through reports, charts, graphs, and schedules the bases of opinion, whereas oral communication is the faculty to functionally convey information in speech through expert testimony and general explanations of the bases of opinion. To recap, both oral and written communication is required for forensic accounting services. They play an important role in the investigation and reporting of findings (Asaolu, Akinkoye, and Akinadewo) (2020).

2.1.7 Concept of Fraud

According to the Association of Certified Fraud Examiners (2012), in the last decade, there has been a global focus on financial crimes like fraud and corruption in both the public and private sectors. Financial fraud accounts for up to 10% of all white-collar crime incidents worldwide, according to data done by the Association of Certified Fraud Examiners in 2012. Fraud, according to Bassey and Ahonkhai (2017), is a deliberate act or pattern of deception intended to gain an illegal or unfair advantage at the expense of another. Forensic accounting can be used to investigate illegal property acquisition, concealment, and falsification. It is defined as human behavior that includes deception and a strong desire to violate trust. It can also be defined as an illegal act of amassing wealth in a deliberate manner by an individual or group of people. Enofe, Okpako, and Atube (2013) agreed, describing fraud as "an organized, complex procedure often undertaken by a person or a group with the sole intent of defrauding an individual(s) or the government in order to gain an ill-gotten benefit" (s). Okafor and Agbiogwu (2016), on the other hand, define fraud as a general expression which incorporates all of the numerous strategies that human creativity can design and that are employed by one individual to acquire an unfair advantage over another through false representation. In a court of law, forensic accounting skills may assist an accountant to gather convincing evidence from previous records against prosecutors (Nekede & Oko, 2013). Repression, embezzlement, tampering with reserves, fake payment, theft defalcation, unlawful loan, dishonest replacements, lending money to faceless borrowers, bogus contracts, and other types of fraud were classified by (Okafor and Agbiogwu 2016).

Furthermore, Othman, Aris, Mardziyah, Zainan, and Amin (2015) identified two categories of fraud that might occur in a business. The first is the theft of corporate assets for personal gain, whereas the next is the submission of fictitious accounting statements. Abuse of office,

cash theft, fraudulent disbursement, cheque tampering, inventory theft, fraudulent reporting, cash skimming, and kickbacks are examples of fraudulent activities in the private sector, while fraud in the public sector includes payroll schemes scams, padding of budgetary figures, money laundering, embezzlement of public funds, and misappropriation of budgeted allocated funds meant for capital and developmental projects.

2.2 Empirical Review

Olaoye and Olanipekun (2018) used primary data acquired through a questionnaire for their study on the influence of forensic accounting and investigation on corporate governance. A binary logistic regression technique was used to code and evaluate the returned questionnaires. According to their findings, forensic accounting and investigation will increase managerial responsibility, internal control, and financial reporting, hence improving corporate governance.

Ifath, Pranathi, Asra, and Amathun (2014) studied forensic accounting and fraud examination in India. Their study relied on secondary data to evaluate the role of forensic accounting in fraud investigations in India, as well as the many applications of forensic accounting in Indian enterprises. According to the findings, forensic accounting is an effective fraud detection implement that may be used to avoid a variety of scams in a variety of businesses. Okafor and

Agbiogwu (2016) investigated the impact of forensic accounting skills on bank fraud management in Nigeria by sending 140 questionnaires to staff of five (5) banks in Imo state. The statistical tool employed to test hypotheses was ANOVA (Analysis of Variance). According to the report, having greater skills aids the forensic accountant in performing his duties more successfully. Furthermore, in their study, Ojukwu, Olugbemi, Ubi, and Emefiele (2020) looked into the impact of forensic accounting and fraud detection control in Nigerian colleges. The study's data came from secondary source, after which the link between forensic accounting and financial fraud detection has been discovered.

Ezejiofor, Nwakoby, and Okoye (2016) evaluated the impact of forensic accounting in preventing fraudulent operations in the Nigerian banking sector in order to preserve solid corporate governance practices. A standardized questionnaire was utilized to collect data using the survey approach. The assumptions were investigated using one sample t-test statistical procedures in SPSS version 20.0. Their research revealed that forensic accounting is an effective tool for combating financial crimes in the banking system and is also essential in corporate governance.

Ola (2018) set out to define the forensic accountant's function and responsibilities in the public sector, as well as the issues that must be addressed in the fight against fraud and corruption, of which primary data was used. The results of using SPSS to examine and assess the hypotheses demonstrated that forensic accounting can help the government reduce fraud and corruption.

Isleyen and Kendirli (2017) conducted research in the Orum Region on forensic accounting applications and financial control, in which they delivered questionnaires to selected respondents and analyzed the data using percentages. Their studies revealed, among other things, that offering courses in forensic accounting will improve the quality of accounting records. Mbanugo,

Anuka, and Nebolisa (2021) explored the use of forensic accounting techniques in the detection of financial statement fraud in large scale commercial enterprises in Nigeria A total of 172 management teams from selected significant multinational organizations in Anambra State were polled. The researchers acquired information directly from the management teams of selected large-scale business companies in Anambra State using a standardized personal questionnaire. The management team employed forensic accounting approaches to uncover financial statement fraud in large-scale corporate enterprises in Anambra State, according to the results of SPSS analysis and Cronbach Alpha reliability.

Amahalu, Ezechukwu, and Obi (2017) conducted an empirical study to investigate the influence of forensic accounting on the detection of financial crime in deposit money deposit institutions in Anambra State, using a survey approach. The data was evaluated using descriptive statistics such as mean and standard deviations, and the Taro Yamane formula was used to distribute questionnaires to the 35 sampled respondents. According to their findings, adopting forensic accounting to reduce financial crimes is effective.

Okoye, Adeniyi, and Igbojindu (2020) investigated the efficiency of forensic accounting investigation in detecting fraud in Nigerian deposit money institutions using a cross-sectional survey approach. A total of 135 people were surveyed for the study, and data was collected from them. SPSS and logistic regression were utilized. Findings revealed that forensic accounting research can aid in the detection of financial wrongdoing in Nigerian deposit money institutions, among other things.

The study by Udeh and Ugwu (2018) looked into financial fraud in Nigeria. The study used an ex-post facto research design. Annual reports from the Nigeria Deposit Insurance Corporation (NDIC) provided data Descriptive analysis and the Ordinary Least Square (OLS) regression technique were used to analyze the data. Fraud, among other things, was found to

have a negative but minor relationship with bank earnings. This means that, while bank profit rises as bank fraud rises, the quantity of money involved in fraud has no meaningful impact on bank profit.

Abuh and Acho (2018) investigated whether the EFCC's use of forensic accounting has helped it battle financial crimes in the Nigerian public sector. The original data was collected using a sample size of 116 people, and the analysis was done using ANOVA. The findings revealed, among other things, that Nigerian anti-corruption agencies have considerably benefited from the employment of forensic accounting skills and procedures in the investigation of complex financial crimes. The impact of investigative accounting services on unethical banking practices in Nigeria was investigated by Arzizeh and John (2020). A cross-sectional survey research technique was used, with data collected by questionnaire across banks and analysis performed using the OLS method. forensic accounting services, according to the data, have a significant impact on check, credit card, and mortgage fraud. Ismail and Alhassan (2021) investigated the relationship between forensic accounting and fraud detection and prevention in Nigerian ministries. Data was obtained from a primary source, and analysis was carried out using ANOVA) at a 5% significant level. The findings of the study indicated that forensic accounting is successful in discovering fraud in Nigerian ministries. Edheku and Akpoveta (2020) evaluated the impact of forensic accounting on fraud detection in the public and private sectors in Abuja, Nigeria, from the accountants' perspective. The study used a descriptive survey approach with a sample of 43 respondents, while hypothesis testing was done using a t-test. The hypothesis was tested using the t-test at the 0.05 level of significance, whereas the study question was addressed using mean and standard deviation. Accounting officers in both the commercial and governmental sectors agree that forensic accounting can aid in the detection of fraud, according to the study's findings.

The impact of forensic accounting methods on fraud reduction in Nigeria's manufacturing company was investigated by Osunwole, Adeyemi, and Dunsin (2020) using a descriptive survey approach. A intentional sampling strategy was used to choose five (5) organizations as the study's sample. The research used primary data and questionnaires as the tool. Both inferential and descriptive data analysis approaches were used in the analysis. Descriptive statistics were created using tables, percentages, and frequency distributions. The findings of the analysis revealed that forensic accounting had a positive and significant influence on reducing financial fraud and improving manufacturing businesses' internal control systems, respectively.

Abu-Tapanjeh and Al-Sarairah (2021) wanted to know if forensic accounting application features were available to Jordanian Certified Public Accounting representatives and auditors working in the Audit Bureau. The researchers employed the descriptive analytical method. A sample of 426 Jordanian qualified public accountants and 520 auditors from the Audit Bureau were recruited from the study's population. According to the findings, the availability of components for performing forensic accounting will improve the capability of Jordanian certified public accountants and auditors at the Audit Bureau. Chepngeno and Fred (2020) evaluated the influence of litigation support services on fraud prevention measures done by Kenyan Stock Exchange-listed companies. The data was evaluated with SPSS and STATA data tools, and the study found a correlation between the provision of litigation support services and successful fraud mitigation in quoted Kenyan firms.

Karuti, Mwaniki, and Oriah (2019) investigated how the adoption of forensic accounting skills in county government influences fraud control. The study included 351 staff members from seven counties in the Mount Kenya region as the sample size and target population. The data was analyzed using SPSS. Regression analysis was used to estimate the model coefficients. According to the data, forensic accounting abilities and fraud control have a positive linear relationship with a coefficient of effect of 0. (0.267). As a result, the study concluded that forensic accounting skills would contribute significantly to public sector fraud control. Abdulrahman,

Yajid, Khatibi, and Azam (2020) employed a quantitative approach in their research, collecting data through questionnaires. The data was imported into IBM SPSS version 23 and properly processed, with correlation testing and the Chi-Square test used to evaluate the hypotheses. The findings of the study demonstrated that forensic accounting has a strong influence on detecting fraud in the UAE banking system.

Dada and Audu (2021) examined an expert witness as a means of preventing tax fraud in Nigerian federally collected taxes. The data was gathered from personnel of the Federal Inland Revenue Service (FIRS) and four prominent Nigerian professional accounting firms that provide forensic accounting investigative services. To interpret the data, inferential and descriptive statistics were used. Expert testimony had a significant positive impact on the study's findings.

Ogundana, Okere, Ogunleye, and Oladapo (2018) explored the function of a forensic accountant in the identification and prevention of fraud in the Nigerian banking sector in their paper on forensic accounting and fraud detection in the Nigerian banking industry. 100 questionnaires were delivered to four banks, each with 25 respondents, to collect data from

primary sources. Simple regression was used to evaluate the data. Their studies demonstrated that forensic accounting has a positive influence on fraud detection, among other things. Lawa, Yinusa,

Lawal, Oyetunji, and Adekoya (2020) evaluated the impact of forensic accounting on fraud detection in Nigerian manufacturing. They employed a survey design in their research. The accounting department workers at PZ Nigeria Limited were their intended audience. Analysis is done through regression. According to the findings, forensic accounting plays a significant role in financial crime exposure. Sumartono, Urusamah, and Hamdani (2020) used a quantitative technique and a survey method to investigate the impact of forensic accountants' skills on the public sector's ability to detect fraud in Indonesia. SPSS software was used to analyze data from 44 respondents who completed a structured questionnaire. The findings revealed that investigative and company valuation abilities have a positive impact on forensic accountants' ability to detect fraud.

Many studies, both within and outside Nigeria, have raised concerns about forensic accounting and fraud examination. Some of these studies, however, were undertaken outside of Nigeria's shores, while others were conducted in surroundings other than the Nigerian energy distribution businesses, which is the focus of this research. These researchers include Mbanugo, Anuka, and Nebolisa (2021); Ojukwu, Olugbemi, Ubi, and Emefiele (2020); Lawa, Yinusa, Lawal, Oyetunji, and Adekoya (2020); Enofe, Okpako, and Atube (2020).

The findings of these studies may not be easily used to explain how forensic accounting skills were utilized to investigate fraud in Nigerian electrical distribution corporations. As a result, a research focusing specifically on the Nigerian energy distribution company is required, which will aid the industry's management, internal auditors, and fraud examiners in addressing claimed fraud cases better than those handled outside of Nigeria and the electrical industry. As a result of this justification, this research was motivated by the need to fill a knowledge gap..

After reviewing the literature on forensic accounting studies that were conducted in a variety of settings with a variety of aims, variables, and results, it is possible to determine what distinguishes the current study from prior ones as follows: This was the first study to evaluate the utilization of investigative accounting skills in the examination of financial crime in the power distribution businesses of Nigerian, based on the knowledge of the researchers. In particular, it was the first research of its kind in Nigeria, focusing on energy distribution businesses. Second, the research was conducted from the perspective of Enugu Electricity Distribution Company practicing accountants and internal auditors.. These respondents have

participated in the treatment of alleged fraud cases and abuse of office in the organization on multiple occasions, thus their comments may be trusted to a large extent.

Furthermore, previous researches on the subject in Nigeria were not specific on the utilization of investigative accounting competencies; however, this study is specific on the application of forensic accounting skills, resulting in the disintegration of the selected skills required of forensic accountants as independent variables, which were used in the formulation of the specific objectives, research questions, hypotheses, and research.

3. MATERIAL AND METHOD

A descriptive survey research approach was used in this study. Because the study entailed gathering opinions and data from respondents, the approach is appropriate for this project. Data from the primary source was used in this investigation. The accountants at the EEDC in all eighteen business districts provided this data, as well as the full internal audit personnel in all eighteen business districts and the corporate headquarters. Data was collected using structured questionnaires. The accountants and whole internal audit personnel of EEDC across the company's eighteen business districts, as well as the internal audit employees at the company's corporate headquarters in Enugu, Nigeria, were the subjects of this study. The population of the aforementioned staff members was 52, according to a pilot study. The following is a breakdown of the study's population:

Table 2 Population Compositions.

S/NO.	Categories of staff	No. Of staff
1	District's Accountants	18
2	District's Audit and Compliance Officers	19
3	State Audit and Compliance Supervisors	4
4	Corporate Headquarters'Audit &Compliance Staff	11
	Total	**52**

Sources: Researcher's Survey, 2023

The entire population of the selected staff members of Enugu Electricity Distribution Company was studied. This is because the population (52) was manageable, and as such, there was no need for sampling. A systematic questionnaire with two parts was used to obtain primary data (A and B). Part 'A' dealt with demographic data such as

gender, age, industry, field, work experience, and position. As for Part B, the questionnaire measured the independent variables of the study, which are investigative flexibility; accounting and auditing expertise; analytical proficiency; and good communication skills. It also measured the dependent variable of the study which is fraud examination. The responses were scored using the five Likert Scale approach as Strongly Agree (SD) = 5, Agree (A) = 4, Undecided (U) = 3, Disagree (D) = 2, and Strongly Disagree (SD) = 1. There were 52 questionnaires distributed. In the closed-ended questions, respondents were given a list of options from which to choose.

Multiple regression analysis was used to determine the relationship between the research variables (dependent and independent variables). The study employed a multivariate regression model based on ordinary least squares, according to Klein (2013), which is stated as follows:

$Y = a + 1X1 + 2X2 + 3X3 + ET$……eqn 1

This model was modified to accommodate the research variables (dependent and independent variables) as follows:

$FEEDC = a_0 + \beta_1 IVFL + \beta_2 AAEP + \beta_3 ANPR + \beta_4 CMSK + e_t$.....eqn 2

Where;

FE = Fraud Examination of Electricity Distribution Companies;

a = constant term;

β_1 β_2 β_3 β_4= slopes of the coefficients;

IVFL = Investigative Flexibility;

AAEP = Accounting and Auditing Expertise;

ANPR = Analytical Proficiency;

CMSK = Communication Skill; et stands for incorrect term (5%).

4. RESULT AND DISCUSSIONS

4.1 Data Analysis

The information obtained from responders via structured questionnaires were analyzed using a quantitative approach. With the aid of descriptive statistics, the variables' properties such as: standard deviation, median, maximum values, mean, and minimum values were determined. Multiple regression analysis was used to test the hypotheses at a significance level of 5%, and establish the statistical significance of the hypothetical link between the

independent and dependent variables. SPSS, Version 20.0, aided this analysis. The choice rule is based on the regression outcome's conventional probability value. The following is the decision: if the P-value is more than 0.05, accept the null hypothesis, but accept the alternate hypothesis if the probability value (P-value) associated with the coefficient of t-statistics is less than or equal to 0.05

Table 3: Distributed Questionnaire

SN	**Respondents (EEDC Staff)**	**Distributed**	Returned/	Percentage (%)	Withheld	Percentage (%)
1	District Accountants	18	16	30.77	2	3.85
2	District Internal Auditors	19	18	34.62	1	1.92
3	Internal Audit Supervisors	4	3	5.76	1	1.92
4	Headquarters Internal Auditors	11	9	17.31	2	3.85
	Total	52	46	88.46	6	11.54

Source: Computation of the Researcher, 2023

In order to examine the impact of the application of forensic accounting skills on fraud examination in the Nigerian electricity distribution firms, in the Enugu Electricity Distribution Company, 52 questionnaires were issued to the intended responders (Table 3). Only 46 of the 52 questionnaires delivered to the respondents were recovered and usable. The 46 usable questionnaires stand for 88.46% of the population, while 6 could not be retrieved, which represents 11.54 percent of those who took part. In addition, the proper share of 88.46% and 11.54 percent Table 1 above shows the results of retrieved and unretrieved surveys in detail.

The descriptive results of the research variables were shown using, kurtosis, standard deviation, skewness, and mean. The number of responses, minimums, maximums, averages, standard deviations, skewness statistics and standard errors, and kurtosis statistics and standard errors are all shown in Table 4 for the variables of interest. The average value of a series is determined by dividing the total value by the number of observations. The standard deviation, on the other hand, is a measure of how far a collection of data might vary. Kurtosis refers to how responses or data for a standard distribution cluster around a central point;

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Skewness is a measure of how evenly replies or data were distributed. The standard deviations are also modest. This indicates that the responses gathered was not significantly different from actual. The standard error, which was all less than one, backs this up (1). If the standard error is smaller, the sample size will be more representative of the overall population. It is assumed that the data accurately reflects the population.

Table 4: Descriptive Statistics

	No	Min	Max	Averag	Standard Deviation	Skewness		Kurtosis	
	Stat	Stat	Stat	Stat	Statistics	Stat	Stand /Error	Stat	Stand/ Error
Aggregate Investigative Flexibility	46	1.65	5.00	3.4151	0.40534	0.355	0.329	-0.402	0.428
Sum-Accounting and Auditing Expertise	46	1.75	5.00	3.9762	0.66231	-0.568	0.329	-0.532	0.428
Sum- Analytical Proficiency	46	1.50	4.00	2.9874	0.44721	0.423	0.329	-0.611	0.428
Sum-Communication Skill	46	1.60	5.00	3.8344	0.96240	0.238	0.329	-0.407	0.428
Sum- Fraud Examination	46	1.45	5.00	3.9342	0.51223	0.365	0.329	-0.528	0.428
Valid N (listwise)	46								

Extracted from SPSS Version 20.0, SPSS (2021).

The average response on investigative flexibility (IVFL) across Enugu power distribution companies was 3.4151, with values ranging from 1.65 to 5.00. The standard deviation value of 0.40534 indicates the average dispersion. Accordingly, the mean did not deviate much from reality. This variable has a normal data distribution, as indicated by the positive skewness of 0.365. Moreover, the (0.329) low standard error value, which indicates effective population representation, supports this. Similarly, the average response on accounting and auditing expertise (AAEP) is 3.9762, between 1.75 and 5.00. The dispersion around the mean is 0.66231, according to the standard deviation measurement, meaning that the average was not significantly different from reality. A low standard error of 0.329 indicates effective population representation, which is supported by the low standard error.

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In the same vein, Analytical Proficiency (ANPR) has an average of 2.9874, beginning from 1.50 and ended at 4.00 across Enugu electricity distribution company. The standard deviation of 0.44721 shows that there is dispersion around the mean. Because the standard error is modest (0.329), the population appears to be effectively represented. Furthermore, respondents' average response to Communication Skill (CMSK) was 3.8344, ranging from 1.60 to 5.00. The associated standard deviation was 0.96240. The mean was not significantly different from reality. The low standard error of 0.329 confirms this, indicating that the collected data well represents the population.

Finally, the average response to the Fraud Examination (FE) of power distribution businesses was 3.9342, with a range of 1.45 to 5.00. In this situation, 0.51223 was the standard deviation. Therefore, the mean did not deviate much from reality. The low standard error of 0.329 corroborates this, indicating that the data collected accurately represents the population.

4.1.1 Test of Consistency and Reliability

The research instrument's ability to demonstrate consistency in repeated use is known as reliability (Hong & Cho, 2011). Composite reliability, which is less conservative and Cronbach's alpha test, which is usually conservative are both used to establish research instrument dependability. Cronbach's alpha was adopted in this study due to its conservatism. Cronbach's alpha has a minimum criterion of 50% to show reliability. The study's key variables or constructs were tested for the reliability and consistency of 20 reflecting indicators. Cronbach's alpha values in aggregate for Investigative Flexibility = 0.769, Accounting and Auditing competence = 0.828, Analytical Proficiency = 0.648, Communication Skill = 0.791, and Fraud Examination = 0.865 reveal that the dependent and independent variables were highly dependable. This result show that the research instrument is not only reliable but also internally consistent across all reflective indicators. The handful that did not meet the acceptable requirement were not deleted due to the questionnaire instrument's general dependability. See table 5 for more information.

Table 5: Analysis

Dependent and Independent Variables	Number	Variables	Cronbach's Alpha (oe)	SVwhen an object is removed	Deleted item Cronbach's alpha
Investigative Flexibility	4	$IVFL_1$	0.769	8.714	0.849
		$IVFL_2$		5.783	0.514
		$IVFL_3$		5.146	0.526

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		$IVFL_4$		4.647	0.665
Accounting and Auditing expertise	4	$AAEP_1$	0.828	11.796	0.829
		$AAEP_2$		11.305	0.796
		$AAEP_3$		7.845	0.575
		$AAEP_4$		7.780	0.578
Analytical Proficiency	4	$ANPR_1$	0.648	13.055	0.857
		$ANPR_2$		9.010	0.784
		$ANPR_3$		11.210	0.771
		$ANPR_4$		9.245	0.672
Communication Skill	4	$CMSK_1$	0.791	8.735	0.524
		$CMSK_2$		7.317	0.469
		$CMSK_3$		7.101	0.281
		$CMSK_4$		8.249	0.687
Fraud Examination	4	FE_1	0.865	8.735	0.524
		FE_2		7.317	0.469
		FE_3		7.101	0.281
		FE_4		8.249	0.687

Extracted from SPSS Version 20.0, SPSS (2023).

4.1.2 Respondents' Demographic Profile

There were 46 total responses, according to the demographics listed below; individuals aged 40 and up make up 31% of the total. or 67 percent of the participation. This was followed by respondents aged 30-39 years, who accounted for 28% of the total, and those aged 18-29 years, who accounted for only 4% of the aggregate. The majority of the responders, 76 percent, have a B.Sc degree, followed by M.Sc, which accounts for 20% of the participants. Similarly, only 4% of those surveyed have an HND. In addition, the majority of respondents (56 percent) had ICAN, followed by ANAN, which accounted for 33 percent of the respondents. Similarly, only 11% of responders are responsible for others. In addition, males make up 54% of participation, while females make up 46%. This indicates that men form the greatest respondents.

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Table 6: Analysis of Demographics

Factors	Option	Count	%	Graphical Representations
Respondents' age	18-29	2	4.35	**Age of respondents:**18-29
	30-39	13	28.26	30-39
	40 and above	31	67.39	40 and above
Educational	HND	2	4.35	**Educational qualification: HND**
	B.SC	35	76.08	B.SC
	M.SC and Above	9	19.57	M.SC and above
Professional	ICAN	26	56.52	**Professional Qualification: ICAN**
	ANAN	15	32.61	ANAN
	Others	5	10.87	Others
Genders	Males	25	54.35	**Male**
	Females	21	45.65	**Female Gender**

Extracted from SPSS Version 20.0, SPSS (2021).

Table 7: Multiple regression result

Variables	Estimated coefficients	Standard error	T-value	Prob.
Constant	2.275	0.403	5.643	0.028
Sum- Investigative Flexibility	0.006	0.009	0.654	0.032
Sum-Accounting and Auditing expertise	0.014	0.011	1.286	0.040
Sum- Analytical Proficiency	0.005	0.008	0.629	0.006
Sum- Communication Skill	0.478	0.054	8.813	0.024
F-Stat	34.960			
SEE	0.38592			

Source: SPSS Statistics 2023.

Table 8: Diagnostic Summary

Variables	Tolerance	VIF value
Sum- Investigative Flexibility	0. 023	48.713
Sum-Accounting and Auditing expertise	0. 016	61.314
Sum- Analytical Proficiency	0.020	73.255
Sum- Communication Skill	0.034	79.876
R. squared	0.849	
Adjusted R-square	0.824	
Durbin Watson (DW)	1.372	

SPSS Statistics 2023 is the source for this information.

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4.1.3 Diagnostic Analysis and Robustness Check

4.1.3.1 Multico-co-Linerlity

Due to the nature of the study variables, robustness tests were done to guarantee that the hypothesis test results were accurate and that there was no multi-co linearity setback. The absence of a multi-co linearity problem is statistically significant, hence co linearity diagnostics tests were performed to accomplish this. It is established that multi-co linearity does not exist when the tolerance value is significantly below 0.10 and the associated values of the variation of inflation factor (VIF) are above 5. According to our findings, the tolerance values of all the variables in the study agree with the aforementioned conditions. Take a look at the table below, which illustrates the Tolerance and VIF range.

4.1.3.2 Autocorrelation

The Durbin Watson constant was also used to check for autocorrelation in this investigation. The Durbin Watson value, according to our data, is 1.372. To be considered acceptable, the value must be close to two. Despite the fact that the value in this study is not close to two, the researcher ignored it because the study's other key parametric assumptions were met. The altered nature of the data used in the analysis was also considered.

4.1.3.3 Adjusted R-Square and R-Square

The power of the model and explanatory factors on the dependent variable is represented by R-Square. Once again, it displays the model's diversity. The value of R square is 0.849 based on our findings. This means that the model can account for around 85% of the variation in the impact of investigative auditing skills on fraud investigation in the electricity distribution businesses in Nigerian. The adjusted square is a multiple coefficients of determination modified to account for the degree of freedom associated with the sum of square in the regression. After making the appropriate adjustments, the adjusted R square value is 0.824, indicating that the model still captures 82 percent of the variation. This is illustrated in Table 6.

4.2 Hypotheses Testing

The hypotheses were originally developed in accordance with the study's unique objectives. These hypotheses were put to the test because the research's ultimate goal was aimed at looking into the forensic accounting skills' impacts on fraud investigation in Nigerian power distribution firms, with a focus on Enugu Electricity Distribution Company. Multiple regression methods was used to assess the study's hypotheses in accordance with the research objectives. To achieve this, the steps listed below were used.

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4.2.1 Hypothesis One

H_o: Application of investigative flexibility has no significant impact on fraud examination in Nigerian electricity distribution companies.

H_1: Application of investigative flexibility has a significant impact on fraud examination in Nigerian electricity distribution companies.

4.2.1.1 Decision-making Guidelines

The researcher makes a decision regarding the hypothesis being investigated using the following decision rules. The choice procedure is based on traditional probability values (P-value) associated with the regression outcome of the study base line model. This is the decision rule: If the probability value associated with the coefficient's t-statistics is less than or equal to 5%, accept the alternate hypothesis; otherwise, reject it.

According to Table 7, the P-value for hypothesis one is 0.032. According to the study's decision rule, the P-value above is less than the acceptable significant level of 5%.

4.2.1.2 Decision

Based on the above-mentioned findings and the previously stated decision rule, the researcher accepted the alternate hypothesis and rejected the null hypothesis. This position of the researchers implies that applying investigative flexibility to fraud testing in Nigerian energy distribution businesses has a major favorable influence. The findings of this study are consistent with the researchers' expectations because, in addition to questionnaires, the researchers interviewed the respondents and found that the majority of them use investigative flexibility during suspected fraud investigations; thus, it has a significant positive impact.

This meant that using investigative flexibility in Nigerian energy distribution businesses has a major positive influence on fraud investigation. The outcome of this investigation supports the expectations because, coupled with the questionnaires distributed to respondents and following the researcher's conversation with them, it was discovered that the application of investigative flexibility is widely used during fraud investigations.

Moreso, the results of this research back up the claims of Sumartono, Urusamah, & Hamdani (2020), who found that investigative flexibility and company valuation skills have been shown to have a favorable impact on forensic accountants' ability to detect fraud. Similarly, the findings of this study agree with Ogutu and Solomon (2016), who found that forensic accountants must have investigative skills among other things. Furthermore, it is consistent with Salleh and Aziz (2014), who found that investigation ability and auditing skills scored first among forensic accountants' basic/core competencies. Furthermore, the result is in consonance with those of Akinadewo and Akinkoye (2019), who found a correlation between

forensic accounting and fraud detection in the banking business. It also supports Goss's (2014) study, which concluded that inquiry is linked to the gathering of facts to aid in the resolution of crimes and other irregularities..

4.2.2 Hypothesis Two

H_o: Application of accounting and auditing expertise has no significant impact on fraud examination in Nigerian electricity distribution companies.

H_1: Application of accounting and auditing expertise has significant impact on fraud examination in Nigerian electricity distribution companies.

4.2.2.1 Decision-making Guidelines

The decision rules from the first hypothesis apply to the second hypothesis since it is investigated in the same way as the first.

As can be seen from the data, the P-value for hypothesis two is 0. 040. For more details, see table

On the basis of the results reported above, the researcher rejected the null hypothesis and supported the alternate hypothesis. The implication being that, applying accounting and auditing expertise to fraud examination in Nigerian energy distribution businesses has a considerable positive impact.

This supports the findings of Ogutu and Solomon (2016), who discovered that forensic accountants must have auditing, investigative, and fraud abilities, as well as legal skills. Likewise, the findings of this study are similar to those of Salleh and Aziz (2014), of which they stated found that auditing and investigation ability abilities scored first among forensic accountants' basic/core skills. Going further, the results of this research are consistent with Ifath, Pranathi, Asra, and Amathun (2014) research, where they found that forensic accounting is an excellent investigative tool for fraud examination that can be utilized to prevent many scams in many industries.

It also agrees with Karuti, Mwaniki, and Oriah (2019), who found a favorable linear association between forensic accounting expertise and fraud prevention; it also agrees with Eko, Adebisi, and Moses (2020), who found that the use of forensic accounting techniques significantly improved fraud detection and prevention in the banking system. It also aligns with Madan (2013), who discovered that forensic accounting abilities are essential to combat fraud perpetration since accountants who are qualified, skilled, and experienced with forensic abilities can be a valuable tool in the corporate world. It also supports the findings of Gbegi and Adebisi (2014), who discovered that forensic accounting skills and procedures had a substantial influence on fraud detection and mitigation.

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4.2.3 Hypothesis Three

H_0: Application of analytical skill has no significant impact on fraud examination in Nigerian electricity distribution companies.

H_1: Application of analytical skill has significant impact on fraud examination in Nigerian electricity distribution companies.

4.2.3.1 Decision-making Guidelines

The choice principles for hypotheses one and two apply to hypothesis three as well, due to the common instrument employed to test the research hypothesis.

4.2.3.2 Decision

A P-value of 0.006 was found for hypothesis three. Based on the above-mentioned findings for hypothesis three, the researcher rejected the null hypothesis and accepted the alternative hypothesis. Consequently, using analytical skills to investigate fraud in Nigerian energy distribution businesses has a large positive impact.

Analytical proficiency, according to Adebisi, Okike, and Yoko (2016), is the capacity to search for what should be offered other than what has been given already. Given the regulatory environment in the wake of the financial crisis, it appears that the contemporary corporate climate is on the route of solving a financial problem with only a few components is the ability to look for what should be presented rather than what has already been offered

This finding is consistent with Ehioghiren and Atu (2016), who discovered that forensic accounting abilities greatly boosted fraud detection and control. Similarly, the findings of this study agree with Salleh and Aziz (2014), who found that analytical ability is the most important talent for forensic accountants. Furthermore, the The results of this investigation agree with those of Okafor and Agbiogwu (2016), who found that having better skills helps the forensic accountant do his tasks. It also agrees with Ifath, Pranathi, Asra, and Amathun (2014), who found that forensic accounting is an efficient investigative tool for fraud examination that can be utilized to prevent many frauds in a variety of industries.

Furthermore, it is consistent with Karuti, Mwaniki, and Oriah (2019), who established a useful linear link connecting forensic accounting skills and fraud control in their study. It also backs up the findings of Akinadewo & Akinkoye (2019), in which they agreed that there exist a correlation linking forensic accounting and fraud detection in the banking industry, as measured by financial crime deterrence and other variables. It also aligns with the findings of Okoye and Jugu (2010), who claimed that more significant forensic accounting abilities, according to potential practitioners and academics, are critical thinking, unstructured problem solving, investigative flexibility, analytical proficiency, and legal understanding.

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4.2.4 Hypothesis Four

H_0: Application of communication skill has no significant impact on fraud examination in Nigerian electricity distribution companies

H_1: Application of communication skill has significant impact on fraud examination in Nigerian electricity distribution companies

4.2.4.1 Decision-making Guidelines

The choosing guidelines for hypotheses one, two, and three also apply to hypothesis four due to the common instrument used to test the study hypothesis.

4.2.4.2 Decision

Hypothesis 3 has a P-value of 0.024, according to the results. Based on the results of hypothesis four, the researcher rejected the null hypothesis and supported the alternative hypothesis. This observation indicates tha using communication skills to investigate fraud in Nigerian energy distribution businesses has a big beneficial impact.

This indicates that using communication skills to investigate fraud in Nigerian energy distribution businesses has a big beneficial impact. Forensic accountants must have excellent communication skills in order to accurately and effectively communicate the findings of their investigations and analyses to their clients. Furthermore, fraud examiners must be able to write effective reports, as a thorough investigation or in-depth analysis will be useless if the fraud examiner is unable to present the facts in a written style. Similarly, ACFE (2017) stated that fraud examiners must be adaptable in their writing style because forensic accounting reports should be suited to the situation as well as the demands of the party requesting the report. Despite this, many qualities of effective writing, such as accuracy, relevance, and clarity, apply to all reports. On the other hand, communication capacity refers to the ability to convey findings in order to effectively disseminate the facts and information gathered.

This conclusion supports Asaolu, Akinkoye, and Akinadewo's (2020) assertion that forensic accounting services involve both oral and written communication. It also agrees with Madan (2013), who stated that forensic accounting skills are required to counterfraud perpetration because accounting experts with forensic skills who are qualified, trained, and mature can be a great asset to the corporate sector; the findings support Okafor and Agbiogwu (2016), who claim that expanded abilities benefit the forensic accountant in doing his job. Similarly, the findings of this study agree with those of Ifath, Pranathi, Asra, and Amathun (2014), who found that forensic accounting is a beneficial investigative system for fraud investigation. Furthermore, it is consistent with the findings ofKaruti, Mwaniki, and Oriah (2019), who found a direct link between forensic accounting skills and fraud prevention.

It also supports the findings of Asaolu, Akinkoye, and Akinadewo (2020), who found that communication skills, among others, are essential in the process of conducting investigations and reporting findings. Furthermore, the findings are consistent with those of Eko, Adebisi, and Moses (2020), who found that using forensic accounting approaches considerably improved fraud detection and prevention in the banking system. It also supports Gbegi and Adebisi's (2014) findings that forensic accounting skills and processes play a key role in detecting and preventing financial crime.

CONCLUSION AND RECOMMENDATIONS

The significance of forensic accounting capabilities in the examination fraud in Nigerian electrical distribution businesses was investigated in this study. The selected forensic accounting skills of investigative flexibility, accounting and auditing expertise, analytical proficiency, and communication skills have positive and significant impacts on fraud examination in Enugu electricity Distribution Company, according to data analysis and regression analysis. Based on this insight, forensic accounting abilities are critical keys and effective tools for fraud investigation in Nigerian energy distribution businesses.

Based on the study's findings, the following suggestions have been put forward:

i. Investigative flexibility was discovered to have exhibited a meaningful positive influence on the fraud examination in Nigerian electricity distribution companies. Consequently, it is recommended that the Internal Auditors and fraud examiners of the Nigerian electricity distribution companies should be encouraged by the top management and professional bodies to develop more interest on the application of investigative flexibility to enable them carry out effective fraud examination.

ii. For the sustainability of effective fraud examination in the Nigerian electricity distribution companies, accounting and auditing expertise should be given a serious consideration by employing qualified accountants and auditors.

iii. As analytical proficiency was discovered to have a negligible favorable effect in the fraud examination of Nigerian electricity distribution companies, seminar, workshop and training should be organized from time to time for the internal auditors and accountants to enable them improve their technical analytical skills for better performance in fraud.

iv. Good communication skill was also established to have a strong positive impact on fraud examination in the Nigerian electricity distribution companies as it is required to communicate the result of investigative flexibility and analytical proficiency to the end users. In this regard, forensic accountants should be encouraged to development

themselves in both oral and written communication in order to effectively communicate the outcome of an investigative exercise.

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