

Effect of Forensic Interview Skills on Corrupt Practices Detection in Anambra State Public Sector, Nigeria

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ABSTRACT

The study investigated the effect of forensic interview accounting skills on corrupt practices detection in Anambra State Public Sector, Nigeria. Employing multistage sampling procedure involving purposive, random and proportionate sampling techniques, 158 financial personnel across ministries, departments, and agencies were selected. Analytical tools used included descriptive statistics and linear regression analysis involving Structural Equation Modeling (SEM), offering both practical insight and statistical validation; using Statistical Package for Social Sciences (SPSS) Version 23. The findings showed that all respondents were aware of forensic accounting, signifying its broad recognition and relevance among financial professionals in Anambra State, Nigeria. **Interview skills** recorded the high grand mean, with one item rated very high as **4.91**. The SEM analysis confirmed a statistically significant influence as interview skills significantly contributed to detecting corrupt practices in the State. The study recommended that **the Public Service Commission and the Ministry of Finance** should embed structured interview techniques/skills and behavioural analysis into audit and investigative procedures through tailored workshops for forensic accountants and auditors.

Keywords: Forensic skills, corrupt practices detection, public sector

INTRODUCTION

Corrupt practices refer to dishonest, illegal, or unethical actions such as bribery, extortion, fraud, or the abuse of position of trust carried out to secure unfair personal contexts in private or public sector. Forms of corruption vary, but can include bribery, lobbying, extortion, cronyism, nepotism, parochialism, patronage, influence peddling, graft, and embezzlement (Campbell & John, 2018). From the perspective of world economy, countries having financial crisis and those who are facing economic distress and corruption are major dilemma (Saleh et al., 2020). In Nigeria, the Corruption Perceptions Index (CPI) awarded a score of 76, indicating a significant level of corruption and a global ranking of 155 (Transparency Organization [TO], 2023). It is estimated that corruption within the state apparatus costs the country billions of dollars annually. According to Hamilton and Gabriel (2022), the level of fraudulent practices, corruption and other sharp practices in the Nigerian public sector is alarming and seen as norms and way of life.

Olaniyan and Awe (2021) pointed out that government expenditure has become a major means of perpetuating fraud in the country through adding unnecessary amount that was not appropriated. This shows that for a meaningful economic development and growth to be maintained, there is a need for government to adequately

stand against fraud and corruption in the country. Alhassan (2020) opined that effective training should be given to government employees in order to maintain moral obligation, integrity and fairness in discharging responsibility in order to reduce fraudulent activities in different government ministries.

Alao et al. (2023) recalled that efforts by governmental and non-governmental organizations, such as the United Nations, Transparency International, and the World Bank, aim to combat corruption, however, corruption remains a persistent problem. According to them, corruption's prevalence poses substantial challenges to the public sector, hindering economic development and resulting in financial losses due to fraud.

According to Abdulrahman (2019), financial related fraud and increase in financial crime has led to the need of forensic accounting in order to aid investigation and prosecution of the syndicates of financial crimes just liked in the case of some prominent political parties ex-governors in Nigeria are presently facing trials on money laundering, embezzlement, misappropriation of funds, security fraud, breach of contract from different court of laws within the country and many more including some public civil servants that converted public treasury as personal assets to their pockets.

Topcu (2019) noted that corruption is becoming a serious issue, since there have been countless corruption cases around the world, both in developed and developing countries, unfortunately, accountants and auditors have difficulties in corrupt practices detection. According to Tang and Karim (2018), one of the tasks of auditors is to detect corrupt practice, which is defined as false content or information included in financial reports purposely. However, their attempts to do this are still limited, which is partly due to their lack of forensic accounting skills (Saleh et al., 2020).

Forensic accounting skills according to Glenn et al. (2024) can be applied to a wide variety of investigations into alleged corporate and individual wrongdoing, including; misappropriation of assets, bribery and corruption, money laundering, financial reporting fraud, conflicts of interest, and non-compliance with policies and procedures, internal controls, laws, regulations or provisions of contracts.

Glenn et al. (2024) note that a forensic accountant's job entails more than just going through papers; interviewing people is also necessary to acquire evidence or gain a better understanding of a problem. Such individuals experience a lot of stress in some circumstances, so it's important for a qualified forensic accountant to help them relax. Forensic accountants also need to be able to detect when a person is not being truthful and when they need to push for more information. According to them, good listening skills are an important part of good overall interviewing skills that forensic accountants should also have.

The adoption of forensic accounting skills in fraud investigation and prosecution has become imperative, since according to Okoye et al. (2019), forensic accounting is seen as taking more advance role in corrupt practices prevention, detection, and management. Therefore, it is imperative to conduct a study to examine the effect of forensic accounting skills (interviewing skills) on corrupt practices detection in Anambra State Public Sector, Nigeria.

Objectives of the Study

The main objective of the study is to examine the effect of forensic accounting interview skills on corrupt practices detection in Anambra State Public Sector, Nigeria. The specific objectives are to:

- i. determine the respondents' level of awareness of forensic accounting skills in the study area ; and
- ii. assess the effect of forensic accounting interview skills on corrupt practices detection in Anambra State Public Sector.

Statement of Hypothesis

H₀₁: Forensic accounting interview skills have no significant effect on corrupt practices detection in Anambra State Public Sector.

METHODOLOGY

Population, Sample and Sampling Technique of the Study

Population of the study:

The population of the study were 44 ministries/departments in Anambra State as at 2023 (Anambra State of Nigeria [ASN], 2023). Out of these 44 ministries/departments, six (6) that mostly deal with financial matters and requiring forensic accounting services were purposively selected. These ministries include Ministry of Finance, Ministry of Economic Planning and Budget, Board of Internal Revenue, Office of State Auditor General, Office of Auditor General for Local Government, and Ministry of Justice. In these six ministries, a total number of 260 staff deal with financial matters (ASN, 2023). Therefore, all the two hundred and sixty (260) staff that deal with financial matters in the six selected ministries were purposively selected and served as the population of the study. These staff categories and their respective population included directors of account (15), accountants (172), forensic accountants (10) and auditors (63) (See Table 1).

Sample and Sampling Techniques

Since the target population is finite as 260, the Yamane formula stated below was used to determine the sample size.

Using Yamane formula, $n = N / (1 + N(e)^2)$

Where n = Sample size

N = Finite Population = 260

e = Level of significance = 0.05

1 = Unit (a constant)

Therefore: $n = 260 / (1 + 260(0.05 \times 0.05))$

$n = 260 / 1.650$

$n = 157.58 = 158$ Approximate.

From the above equation, the sample size of this study is determined as 158.

As a result of unequal population distribution of the staff category, a multistage sampling technique involving proportionate sampling was used to select the respective samples as shown in Table 1. Therefore, the sample size, 158 was further distributed proportionately (i.e. proportionate sampling technique) informed by each category of staff (directors of account, accountants, forensic accountants and auditors) from the respective population, constituting the proportion for each staff category, selected randomly through a form of lottery; using Kumar formula.

The study used Kumar formula to proportion the sample size to various ministries, departments and agencies:

Kumar formula: $n_h = n(N_h)/N$

Where:

n_h = sample size proportion allocation from each stratum/staff category

n = Overall sample size calculated

N_h = population from each stratum/staff category

N = Overall population

Therefore, the sample representatives of each staff category are: 9 for directors of account, 105 for accountants, 6 for forensic accountants and 38 for auditors; giving a total sample size of One hundred and fifty-eight (158) respondents as sample size that were used in data collection (Table 1).

Table 1: Population distribution and sample size

Staff	Staff population	Representative	Sample per staff
Directors	15	$15/260 \times 158 = 9$	9
Accountants	172	$172/260 \times 158 = 105$	105
Forensic Accountants	10	$10/260 \times 158 = 6$	6
Auditors	63	$63/260 \times 158 = 38$	38
Total	260		158

Source: Author Computation

Methods of Data Collection

In this study, primary data were used and collected through the use of questionnaire. The questionnaire contained relevant questions which was designed based on the objectives of the study. The questionnaire consisted of 5 items based on the effect of forensic accounting interview skills on detection of corrupt practices in Anambra State Public Sector. The questionnaire was structured on a closes ended format on a five point Likert scale ranging from, Strongly Agree, Agree, undecided, Disagree, and Strongly Disagree, graded as 5,4,3,2,1 respectively, while the interview question contains 5 items on an open ended format. One hundred and fifty-eight (158) copies of the questionnaire were distributed to the respondents and retrieved.

Instrument Validation

Validity is the degree to which a research instrument measures what it is supposed to measure. This is the accuracy to which an instrument measures what it claims to be measuring. A pilot test was carried out on samples of respondents in determining the level of understanding and proper interpretation of the questions. Pilot study conducted were used to test the validity and reliability of the research instrument.

The questionnaires were, therefore, personally designed, administered and the respondents were urged to fill the questionnaires on their own without any bias. The choice of the questionnaires was based on its usefulness in the area of study. This study ensured that research instrument examined all its construct of interest, measures the characteristics of variables and measure what the research intends to measure viz: construct validity, criterion-related validity, content validity, and face validity.

Reliability Testing

The reliability of a research instrument concerns the extent to which the instrument yields the same results on repeated trials. Although unreliability is always present to a certain extent, there exists a good deal of consistency in the results of a quality instrument gathered at different times. Reliability of research instrument is the measure of the dependability and the internal consistency of the items of the instrument of data collection. In this research work, the researcher adopted Cronbach's Alpha statistical test as it is the most popular internal consistency reliability estimate.

Techniques of Data Analysis and Model

The descriptive statistics of means and standard deviation, frequencies and percentages were used to describe the quantitative data from respondents and to answer the research questions. To examine the effect of forensic accounting interview skills on detection of corrupt practices in Anambra State Public Sector, Linear regression analysis involving Structural Equation Modeling (SEM), offering both practical insight and statistical validation; using Statistical Package for Social Sciences (SPSS) Version 23 was employed to establish the relationship that exists between the response variable (corrupt practices detection) and the explanatory variables (forensic accounting interview skills).

Model Specification

The Linear regression model of corrupt practices detection versus forensic accounting interview skills were used to examine the relationship between the variables. The study used corrupt practices detection as the dependent variable and forensic accounting interview skills as the independent variables. Algebraic expression of the analytical model is presented in equation as follows:

$$CPD = f(FAIS) \text{ ----- (1)}$$

Where CPD = dependent variable (Corrupt Practices Detection); FAIS =independent variable (Forensic Accountant Interview Skills)

Expressing it econometrically,

$$CPD = \alpha + \beta FAIS + \mu \text{ ----- (2)}$$

Where:

α is intercept/constant; β is the coefficients of the explanatory variables; μ is the error term.

RESULTS AND DISCUSSION

Objective 1: Determine respondents' level of awareness of forensic accounting skills

Table 2: Respondents' level of awareness of forensic accounting skills

Variables	Frequency	Percentage (%)
Awareness of forensic accounting		
Yes	158	100
No	0	0
Level of awareness		
Very High	43	27.2
High	46	29.1
Moderate	63	39.9
Low	6	3.8

Source: Field Survey, 2025.

Awareness of forensic accounting skills: Table 2 shows that all respondents (100%) were aware of forensic accounting skills, signifying its broad recognition and relevance among financial professionals in Anambra State.

Level of awareness of forensic accounting skills: Although awareness is universal, only 27.2% reported it as very high, 29.1% high, 39.9% moderate, and 3.8% low (Table 2). This pattern suggests that while familiarity exists, deep operational understanding remains limited, underscoring the need for continuous training to enhance competence and effective application of forensic accounting skills in corrupt practices detection.

Objective 2: Assess the Effect of Forensic Accounting Interview Skills on Detection of Corrupt Practices

Table 3: Respondents' opinion on interview skills

ID	Forensic accounting interview skills	Mean	Std. Dev	Decision
INS1	Possession of a high interview skill will ease forensic accountants in detecting corrupt practices.	4.43	0.66	Agree
INS2	Interview skills of forensic accountants as fraud examiners can be improved to ease them in revealing fraud, especially in the public sectors.	4.91	0.29	Agree

INS3	Possession of interview skill helps in discovery, interrogatory preparation towards fraud detection.	4.61	0.50	Agree
INS4	Forensic accountants need acquisition of interview skills to be able to detect when a person is not being truthful and when they need to push for more information.	4.48	0.51	Agree
INS5	Interviewing skill helps forensic accountants to extract relevant information from the interviewee without undermining objectivity	4.43	0.59	Agree
	Grand Total	4.57	0.51	Agree

Source: Field Survey: 2025.

Table 3 shows respondents' opinions on how forensic accounting interview skills influence the detection of corrupt practices in the Anambra State Public Sector. Responses were measured on a 5-point Likert scale, with 3.0 set as the benchmark for agreement. The analysis produced a grand mean of 4.57 and a standard deviation of 0.51, indicating very strong consensus that interview skills are crucial for identifying corruption, with little variation in respondents' views.

The statement "Interview skills of forensic accountants as fraud examiners can be improved to ease them in revealing fraud, especially in the public sectors" obtained the highest mean of 4.91, reflecting near-unanimous agreement that continuous improvement in interview techniques significantly strengthens fraud detection.

"Possession of interview skill helps in discovery, interrogatory preparation towards fraud detection" recorded a mean of 4.61, showing that respondents believe strong interviewing ability improves evidence gathering and supports early fraud discovery.

"Forensic accountants need acquisition of interview skills to be able to detect when a person is not being truthful and when they need to push for more information" had a mean of 4.48, indicating agreement that behavioural awareness and questioning strategy are essential in uncovering deception and inconsistencies. The statements "Possession of a high interview skill will ease forensic accountants in detecting corrupt practices" and "Interviewing skill helps forensic accountants to extract relevant information from the interviewee without undermining objectivity" each recorded mean scores of 4.43, suggesting that effective interviewing promotes accurate information retrieval and credible investigative outcomes while preserving professionalism.

Test of Hypothesis

Effect of forensic interview skill on corrupt practices detection

Table 4: Effect of forensic interview skill on corrupt practices detection

Latent Variables:	Estimate	Std. Err	z-value	Std.lv	Std. all
Interview Skill					
INS1	1	0.729	0.73		
INS2	1.251	0.061	20.59***	0.911	0.911
INS3	1.114	0.073	15.17***	0.812	0.812
INS4	1.132	0.061	18.48***	0.825	0.825
INS5	1.01	0.057	17.65***	0.736	0.736
Detection of Corrupt Practice					
DS3	1	0.907	0.91		
DS1	0.819	0.053	15.46***	0.743	0.743
DS2	0.758	0.059	12.76***	0.688	0.688
DS4	0.799	0.058	13.83***	0.725	0.725
Regressions:					
Interview skill	0.277	0.103	2.68**	0.223	0.223

Diagnostic tools	
TLI (Robust)	0.98
CFI (Robust)	0.986
RMSEA (robust)	0.052

Source: Field Survey, 2025. Significant at 5% (**), and 1% (***)

To test the hypothesis, which stated that forensic accounting interview skills have no significant effect on the detection of corrupt practices, the Structural Equation Model (SEM) was employed. Prior to running the analysis, the Cronbach's alpha value of 0.857 confirmed that the dataset was internally consistent and suitable for SEM analysis. Model fit indices revealed a strong and reliable model. The Tucker–Lewis Index (TLI = 0.980) and Comparative Fit Index (CFI = 0.986) were both well above the recommended 0.95 threshold, indicating an excellent model fit. The Root Mean Square Error of Approximation (RMSEA = 0.052) was below 0.06, further confirming an acceptable level of approximation error. Together, these results indicate that the model fits the data well and that the relationships between variables are statistically and practically reliable.

The measurement model showed that the latent variable Interview Skill was effectively captured by five indicators (INS1–INS5) with standardized factor loadings of 0.729, 0.911, 0.812, 0.825, and 0.736, respectively. All values exceeded the acceptable benchmark of 0.60, demonstrating that each item contributed meaningfully to the construct and confirming the internal consistency of the measurement scale (Table 4). Similarly, the indicators for Detection of Corrupt Practices also exhibited strong factor loadings: DS1 = 0.743, DS2 = 0.688, DS3 = 0.907, and DS4 = 0.725, confirming that the constructs were validly measured.

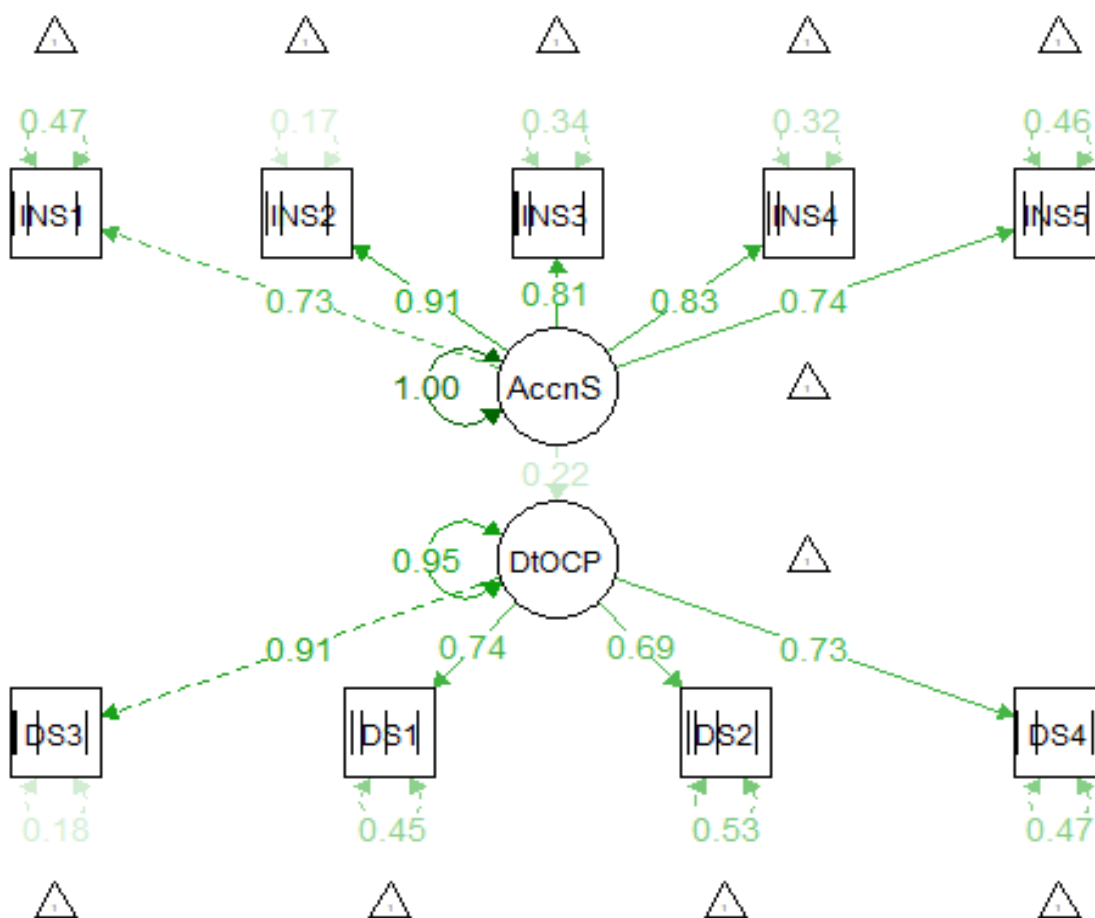


Figure 1: Effect of forensic interview financial skill on corrupt practices detection

As shown in Figure 1, the structural path from Interview Skill to Detection of Corrupt Practices produced a standardized coefficient of $\beta = 0.223$, with a z-value of 2.682 and a standard error of 0.103. Since the z-value

exceeds the critical threshold of ± 1.96 at the 95% confidence level, the relationship is statistically significant. Consequently, the null hypothesis that interview skills have no significant effect on the detection of corrupt practices is rejected.

This finding implied that forensic accounting interview skills exert a significant and positive effect on the detection of corruption in the Anambra State public sector. Interview skills play a crucial role in obtaining admissible evidence, detecting inconsistencies in testimonies, and eliciting truthful disclosures during audits and investigations. These interpersonal and psychological techniques enable forensic accountants to uncover irregularities and collusion that may not be immediately evident in documentary or financial evidence. The results reinforce the theoretical understanding that interview techniques such as fraud interrogation, behavioural cue analysis, and truth verification are powerful tools in exposing hidden misconduct and improving investigative outcomes. Consequently, it is essential that interview training be institutionalized as a core component of capacity-building programs for forensic accountants, auditors, and anti-corruption officers in the Anambra State public sector.

Forensic Interview Skills and Corrupt Practices Detection

The SEM result for the fourth hypothesis revealed that forensic interview skills have a positive and statistically significant effect on corrupt practices detection ($\beta = 0.223$; $z = 2.68^{**}$). This indicates that effective interviewing enhances the detection of corrupt practices by improving evidence gathering, identifying inconsistencies, and eliciting confessions from suspects.

This finding corroborates the assertions of Glenn et al. (2024), who emphasized that forensic accountants must possess strong interviewing and listening skills to detect deception and extract critical information during investigations. It also supports Asaolu et al. (2020), whose study found a significant positive relationship between forensic interviewing skills and the detection of tax evasion in Lagos State. The current result reinforces that interpersonal and psychological competencies are as crucial as technical accounting skills in uncovering concealed misconduct.

Given that many corruption cases in the public sector involve collusion, silence, or information suppression, the ability of forensic accountants to probe deeply and recognize behavioural cues becomes indispensable. Therefore, structured interview training should be integrated into capacity-building programs for public-sector forensic accountants and auditors to enhance investigation quality and strengthen anti-corruption efforts.

CONCLUSION

The study recorded universal awareness of forensic accounting skills but differ in the level of awareness by the public financial personnel in Anambra State. The study has established that forensic accounting skills; specifically interview competencies play significant roles in detecting corrupt practices within the Anambra State Public Sector. **Interview skills** also demonstrated high consensus and a significant SEM effect, emphasizing their importance in extracting disclosures and revealing inconsistencies. The study further confirms that forensic accounting skills are essential to enhancing the capacity of public sector institutions in Anambra State to detect and respond to corruption.

RECOMMENDATIONS

1. To sustain awareness and bridge the gap in deep expertise (only 27.2% had “very high” awareness), **the Anambra State Civil Service Commission** should set up a dedicated unit for the continuous development of forensic accounting skills. This unit would be responsible for designing curricula, tracking training outcomes, and certifying staff in core forensic competencies.

2. Since interview skills recorded high agreement (mean = 4.91) and a statistically significant effect ($\beta = 0.223$), therefore **the Public Service Commission and the Ministry of Finance** should embed structured interview techniques and behavioural analysis into audit and investigative procedures through tailored workshops for forensic accountants and auditors.

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