

## Research Article

# Forensic Accounting and Performance Management among Non-Governmental Organization in Nigeria

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**Received:** Dec 3, 2019

**Accepted:** Dec 10, 2019

**Published:** Dec 14, 2019

**Abstract:** The study was carried out to investigate forensic accounting and performance management among non-governmental organization in Anambra and Enugu States of Nigeria. Three research questions guided the study and three hypotheses were tested. The population of the study comprised of eighty nine beneficiary in Soul Liberation Outreach Foundation in Anambra and Enugu States.

No sampling was taken because the population was manageable for the researcher. Out of eighty-nine copies of the questionnaire distributed only eighty-one copies were returned, filled correctly and used for data analysis.

The results showed that forensic accounting has effects on giver, beneficiary and marketer on performance management among non-governmental organization in Anambra and Enugu States of Nigeria. It was concluded that forensic accounting is essential in every organization especially Soul Liberation Outreach Foundation in Anambra and Enugu States of Nigeria among others. It was recommended that management of the non-governmental organization should make sure they apply forensic accounting in their doing.

**Keywords:** Forensic accounting, performance management, non-governmental organization.

## Introduction

Today globalization is not just affecting giant companies but also non-governmental organizations, which are beginning to recognize the importance of finance systems that can manage multi-lingual, multi-currency requirements (Lee, Ali & Kandasamy, 2008). National borders are losing their importance as the multinational corporate world develops at a rapid pace. Ambitious NGOs are expanding internationally, and finance managers working in this multinational environment face increasingly complex issues (PwC, 2009). To be successful, they must understand the challenges and differences of doing business in a foreign country, from differences in international accounting.

Fraud can be internal or external. Internal fraud involves the use of fictitious invoices to cover supplies made in their various offices. Payments made could be equally duplicated; theft of stock provided in an organization, tampering with system data without due authorization, leaking of secrets in an organization to a third party. External fraud involves the fraud committed against an organization by a person or persons who are not employed by the victim organization to have financial gain or to use a service or product without authorization or payment (Monay, Anderson, Collie & Mickemish in Azih & Okoli, 2015).

External frauds include fraudulent practices committed by using credit card, duplication of invoices, use of forged or stolen cheques, use of false identity, payment for services not rendered or products that are defective among others. Seetharaman, Sentivemurugam and Periyannagam (2004) identified the fraud influencing factors as age, gender, position, educational background and motive for collusion. Fraud has had severe negative consequences in Soul Liberation Outreach Foundation, in each case the perpetrators are the people at the helm of affairs.

The administrative competence of performance of non-governmental organization Enugu States has been faulted by poor credibility of some of these officers. There is over estimates of funds for remote areas, farm settlements, less privilege, the handicapped, and particularly, the neglected and outcasts among others. Some of the charity work are our visit to the leprosy settlements and cripple community at Oji River in Enugu State, Anam community, Mmiata who was also affected by the flood and the governments have completely abandoned them and sharing of food stuff, Drugs, cash, clothing, Bible among others.

Non-governmental organization Enugu States such as Soul Liberation Outreach Foundation spending is a very big business and the beneficiary demand to know whether the huge outlays of money are being spent wisely for their interests hence the need for the use of forensic accounting to help in fraud investigation involving certain activities like search for Soul Liberation Outreach Foundation financial records, ability to use interview skills, document recovery, legal prosecution among others.

### **Statement of the Problem**

Increased disbursements through NGOs led to the mushrooming of NGOs, who in turn used local community organizations as their entry point for development work at the grassroots. This resulted in proliferation of organizations in the development space; however the growth has been sluggish due to the mismanagement of funds in the NGOs institutions which has led to donors shying away. With many fraud and corruption scandals and individuals abusing disaster relief, donations have subsequently slowed for many organizations. If this funding was to dry up, it would likely mean that the NGOs would no longer be fiscally viable and would cease to operate (D'Cruz, 2003).

The growth in financial misappropriation cases indicates that a strong need exists for research approaches that better enable auditors and investigators to detect and prevent potential misappropriation. This study investigates the forensic accounting and performance management among non-governmental organization in Anambra and Enugu States of Nigeria.

### **Objectives of the Study**

The main objective of this study was to investigate forensic accounting and performance management among non-governmental organization in Anambra and Enugu States of Nigeria.

The specific objectives of this study are:

- 1) Examine forensic accounting effect of giver on performance management among non-governmental organization in Anambra and Enugu States of Nigeria.
- 2) Ascertain forensic accounting effect of beneficiary on performance management among non-governmental organization in Anambra and Enugu States of Nigeria.
- 3) Determine forensic accounting effect of marketer on performance management among non-governmental organization in Anambra and Enugu States of Nigeria.

### Research Questions

The following research questions were raised in order to achieve the objectives stated:

- 1) What are forensic accounting effects of giver on performance management among non-governmental organization in Anambra and Enugu States of Nigeria?
- 2) What are forensic accounting effects of beneficiary on performance management among non-governmental organization in Anambra and Enugu States of Nigeria?
- 3) What are forensic accounting effects of marketer on performance management among non-governmental organization in Anambra and Enugu States of Nigeria?

### Research Hypotheses

The following hypotheses stated below were formulated and tested for the study:

- 1) Ho: Forensic accounting effects of giver do not lead to performance management among non-governmental organization in Anambra and Enugu States of Nigeria.
- 2) Ho: Forensic accounting effects of beneficiary do not lead to performance management among non-governmental organization in Anambra and Enugu States of Nigeria.
- 3) Ho: Forensic accounting effects of marketer do not lead to performance management among non-governmental organization in Anambra and Enugu States of Nigeria.

### Theoretical Framework

The basic theory that has been established in this research work was on Shareholder theory.

### Stakeholder Theory

Shareholders theory was proposed by Milton Friedman in Okunola, Lawal and Kehinde (2014). Milton Friedman in Okunola, Lawal and Kehinde stated that a company is beholden only to shareholders-that is, the company must make a profit for its shareholders. This is because they identify shareholders as the only interest group of a corporate entity necessitating further exploration. By expanding the spectrum of interested parties, Mitchel, Wood and Agle in Azih and Okoli (2015) argued that, the stakeholder theory stipulates that, a corporate entity invariably seeks to provide a balance between the interests of its diverse stakeholder in order to ensure that each interest's constituency receives some degree of satisfaction. Related to the above discussion, Freeman and Evan in Ezejiofor, Nwakoby and Okoye (2015) provide a comprehensive review of the stakeholders' theory of corporate governance which points out the presence of many parties with competing interests in the operations of the firm. They also emphasize the role of non-market mechanisms such as the size of the board, committee structure as important to firm performance. Stakeholder theory has become more prominent because many researchers have recognized that the activities of a corporate entity impact on the external environment requiring accountability of the organization to a wider audience than simply its shareholders. Based on the explanations offered by the frameworks, it became pertinent that management of corporate entity should at all time put in measures to ensure quality standards in all aspects of management process to enable stakeholders to keep the benefit of their grant. This study is anchored on Stakeholder theory because it expounds the application of forensic accounting as a tool for efficient management of Soul Liberation Outreach Foundation in Anambra and Enugu States of Nigeria.

### Conceptual Framework

#### Concept of Forensic Accounting

Several scholars have come with various definition of the term 'Forensic Accounting'. Rezaee et al in Ezejiofor, Nwakoby and Okoye (2016), defined forensic accounting as the practice of rigorous data collection and analysis in the areas of litigation support consulting,

expert witnessing, and fraud examination. Degboro and Olofinsola (2007) believed that forensic investigation is about the determination and establishment of fact in support of legal case. That is, to use forensic techniques to detect and investigate a crime in order to expose all its attending features and identifies the culprits.

Accounting, forensic accounting is sufficiently thorough and complete so that an accountant, in his considered independent professional judgment, can deliver a finding as to accounts, inventories, or the presentation thereof that is of such quality that it would be sustainable in some adversarial legal proceeding, or within some judicial or administrative review. Forensic accounting is the integration of accounting, auditing and investigative skills (Zysman, 2004).

Dhar and Sakar (2010) defined forensic accounting as the application of accounting concepts and techniques to legal problems. It demands reporting, where fraud is established and the report is considered as evidence in the court of law or in administrative proceedings. According to Williams (2004), forensic accounting is recognized as a particular form of professional expertise and endowed with specific attributes. The recognition is ascertained by possessing a formal certification in forensic accounting which provides symbolic value. It concerns with the use of accounting discipline to help determine issues of facts in business litigation (Okunbor & Obaretin, 2010).

### **Management Accountability**

Management is accountable to shareholder, and other stakeholders. Management of charitable organisations are said to be solely responsible for preparing Accounts and maintaining adequate proper financial records (Okunbor & Obaretin, 2010). More so, they are responsible for detecting and preventing fraud in their organization, while the external auditor responsibility is to ensure that account prepared by charitable organisations or companies management are in line with general accepted accounting principle (GAAP) and statute. The external auditor has failed to accept responsibility to detect fraud, although the SAS 55 has required the external auditor to report material misstatement and errors arisen due to fraudulent activities. Ramaswamy (2009) stated that the failure of the corporate communication structure has made the financial community realize that there is a great need for skilled professionals that can identify, expose, and prevent weaknesses in three key areas: poor corporate governance, flawed internal controls, and fraudulent financial statement. Nevertheless, the above responsibility functions have not been accepted by auditors; thus resulting to charitable organizations or corporate fraud and most times charitable organisations corporate failure and poor charitable organizations management or corporate governance. In order to ensure proper accountability and prevent fraud by the management the forensic auditor been an expert in financial fraud matters with special skills in scientific knowledge and legal matters have helped management to improve their role by providing soft ware packages which enables management to easily detect and prevent fraudulent activities. The directors being aware that the forensic auditors may be invited to detect and prevent fraudulent activities, they will ensure that their organization has a good internal control system, checks and balances which are transparent, thereby positively influencing corporate governance.

### **Relationship between Financial Accountability and Financial Performance**

According to Lee, Ali and Kandasamy (2008c) there is a strong relationship between financial accountability and financial performance. This is because financial accountability improves financial performance; the goal of financial accountability is to improve performance, not to place blame and deliver punishments. Systems of budget reporting have

been established with the accounting for NGO expenditures and the provision of information on performance for use by implementers, managers and politicians. The mismanagement and embezzlement of funds by the officials of the non-governmental organizations have contributed to poor financial performance.

Jones (2009) argued that for financial accountability to be effective, action should be taken upon institutions, which render inadequate financial accountability. There may be a functioning financial system, but due to information asymmetries or social polarization, the outcomes may still be biased against the poor. Batley (2006) sights an example of contracts and financial accountability in developing nations where the local community has the authority to verify work done before payments are effected on every phase completed. This has ensured quality work done and reduced 'Ghost' contractors.

The wide range of cost estimates itself hints at an insufficient level of financial accountability in these programs, while also provoking the important question of what society is receiving as a return on its substantial investment in the regions. Effective financial accountability to non-governmental organizations requires that NGO staff support their departments through their actions, advice and information (Bosch, 2002). Effective and useful financial accountability measures must be unambiguous, either monotonically increasing or decreasing measures of either costs or benefits.

To ensure financial accountability, the compliance model requires that every step of the non-governmental organizations financial process is thoroughly documented (Batley, 2006). Formulators and overseers of policy are "principals" who delegate the task of actual implementation of policy to subordinates, or "agents." Principals and their agents are assumed to have more or less diverse, even divergent preferences and goals for policy implementation.

Australian Accounting Research Foundation in Appiah and Appiah (2010) stated that it is important for financial reports to be relevant. They must have value in terms in making and evaluating decisions about the allocation of scarce resources and in assessing the rendering of accountability by the providers. The reports must also be reliable because users use them for decision making. Reliability means that information is reasonably free from error and bias and faithfully represents what it purports to represent. Understandability is the ability of users to understand the financial reports. This will depend in part on their own capabilities and in part on the way in which the information is displayed.

Timeliness of financial reports is very crucial because reports which are relevant and reliable may be rendered irrelevant if there is undue delay in presenting them. According to Borman (1991), poor quality of financial reports greatly diminishes the quality of NGOs. Quality information is one that is readable, reliable, comparable, consistent, complete, timely, decision-useful, accessible and cost effective. The integrity of the nonprofit sector is served best if NGOs are accountable.

Although both agency and stewardship theories offer a lens for understanding financial accountability, they are based on fundamentally different assumptions about human behavior. Green and Calderon in Okunbor and Obaretin (2010) has pointed out ultimately, if one wishes to complete the performance information loop completely, one must not only demonstrate good results, but also that they are the result of what non-governmental organizations are doing. Financial accountability measures are an attempt to assert more



direct NGO control over the financial projects. They are primarily concerned with resource allocation and fiscal efficiency. While it is completely appropriate for those who pay the bills taxpayers, and donors to evaluate critically what they get for their money from NGO projects.

### **Financial Performance**

According to Association of Certified Fraud Examiners in Azih and Okoli (2015), performance refers to the ability to operate efficiently, profitability, survive grow and react to the environmental opportunities and threats. In agreement with this, Lee, Ali and Kandasamy (2008c) assert that, performance is measured by how efficient the enterprise is in use of resources in achieving its objectives. It is the measure of attainment achieved by an individual, team, organization or process. Many firms' low performance is the result of poorly performing assets (businesses). Low performance from poorly performing assets is often related to strategic errors made in the acquisition process in earlier years. For example, some firms acquire businesses with unrealistic expectations of achieving synergy between the acquired assets and their current sets of assets. A common reason for such errors is managerial hubris or overvaluation of managerial capability in the acquisition process.

Performance is measured by either subjective or objective criteria, arguments for subjective measures include difficulties with collecting qualitative performance data from small firms and with reliability of such data arising from differences in accounting methods used by firms. Lee et al., (2008c) found out that, objective performance measures include indicators such as profit growth, revenue growth, return on capital employed.

Financial consultants Stern Stewart & Co. created Market Value Added (MVA), a measure of the excess value a company has provided to its shareholders over the total amount of their investments. This ranking is based on eight more traditional aspects of financial performance including: total return for one and three years, sales growth for one and three years, profit growth for one and three years, net margin, and return on equity.

### **Non-governmental Organizations (NGOs)**

Non-governmental Organization (NGO) refers to an association, society, foundation, charitable trust, non-profit corporation, or other juridical person that is not regarded under the particular legal system as part of the governmental sector and that is not operated for profit-viz., if any profits are earned, they are not and cannot be distributed as such. It normally does not include trade unions, political parties, profit-distributing cooperatives, or churches, which are usually regulated under separate legislation, The International Journal of Not-for-Profit Law in Enofe, Utomwen and Danjuma (2013).

Non-Governmental Organizations (NGOs) have played a significant role in the socio-economic development of rural communities in Africa since colonial times. In the post-independence period, and particularly from the 1980s to the present, an increase in NGO activities followed the demonstrated failure of the state. Across the African continent the NGO activities became a credible provider of basic needs services to the urban and rural poor people (Porter, 1993). NGOs have varied areas of functional operation. In a study conducted by (Smith and Kida, 2003) in Okoye and Gbegi (2013) in Nigeria, the following functional areas of operation were frequently mentioned: (1) Capacity building, (2) Advocacy, (3) Education, (4) Water and (5) Humanitarian interventions. A frequency count designed to determine the main areas of operation for NGOs cited the following areas (from highest to lowest): (1) Health, (2) Education, (3) Welfare, (4) Environment, (5) Relief, (6) Informal sector, (7) Water, (8) Population and (9) Agriculture.

In developing countries and especially African, the perception of NGOs as service providers is now well established. To provide all these services, NGOs have commonly depended on funding from donor agencies, multilateral lenders, charitable institutions, and government ministries for their own administration and for conducting programs.

### **Empirical Review**

Enofe, Utomwen and Danjuma (2013) conducted a study to examine the role of forensic accounting in curbing financial crimes. The study adopts a survey research design. The method was adopted because it is likely to generate the kind of information required as well as providing good basis for the generalization of findings. The population of the study comprises of staffs of selected banks. Primary data was used for the purpose of this research. This research work employed the use of structured questionnaire in eliciting the required data needed to test the formulated hypotheses. Regression analysis was utilized as the method of data analysis and the results will be used in testing the hypotheses specified in the study. The study finding reveals that there is a need for forensic accountants in the Nigerian banking system, Forensic accounting is an effective tool for addressing financial crimes in the banking system and finally that Conventional accounting techniques are not effective in curbing financial crimes. The recommendation is that there is the need for corporations in Nigeria to engage the services of forensic accountants as forensic accounting now appears as a one of the strategic and dynamic tool for the management of all types of financial crimes. Also, they need to focus on training and up-dating the skills of the internal control and audit staffs.

Ezejiofor, Nwakoby and Okoye (2015) conducted a research to determine the impact of forensic accounting in combating fraudulent activities in order to ensure good corporate governance practice in Nigerian banking sector. Two hypotheses were formulated in line with the objectives of the study. Survey method was adopted and data were collected through the use of questionnaire. Data collected from sample of fifty five (55) respondents from commercial banks in Awka, Anambra state and were analyzed with five point likert's scale. The two hypotheses formulated were tested using t-test statistical techniques with aid of SPSS version 20.0. The study found among others Forensic accounting is an effective tool for addressing financial crimes in the banking system. Also the forensic audit necessitated in ensuring corporate governance in corporate organizations. Based on this, the study recommended among others the apex bank need to engage the service of forensic accounting to compliment efforts of other professional in reducing fraudulent activities in order to ensure corporate governance in financial sector. Okunbor and Obaretin (2010) examined the effectiveness of the application of forensic accounting services in Nigerian corporate organization in a sample of ten companies quoted in the Nigerian Stock Exchange by employing simple regression model for the test of hypothesis.

The study revealed that the application of forensic accounting services by corporate organization in Nigeria is not effective in determine fraudulent activities.

### **Methodology**

The study adopted the descriptive survey design for this study. The population for the study comprised of 89 beneficiaries in Soul Liberation Outreach Foundation in Anambra and Enugu States of Nigeria was used. The study has no sampling neither it uses all population of the study because of its manageable size. Primary data developed by the researcher were used and generated from literature reviewed and research questions guiding the study. The statistical technique employed in analyzing the data was mean and standard derivation for research questions and one sample t-test was used for test of hypotheses. Decisions on the

questionnaire items and the research questions were based on the item and cluster means relative to the real limits of numbers as shown below:

Response	Rating Scale	Real Limits of Numbers
Strongly Agree (SA)	4	3.50-4.00
Agree (A)	3	2.50-3.49
Disagree (D)	2	1.50-2.49
Strongly Disagree (SD)	1	1.00-1.49

The t-test was used to test the null hypotheses at 0.05 level of significance. A null hypothesis was rejected where the calculated p-value was less than the 0.05 level of significance, it meant that there was significant difference. Conversely, where the calculated p-value was greater than or equal to the level of significance (0.05), it meant that there was no significant difference and the hypothesis was not rejected.

## Results

### Analysis of Research Questions

This study used respondents' data collected from structured questionnaire issued to the respondents. The respondents' data used was presented in Tables. However, the analyses of those data were presented in tables below:

### Research Question One

What are forensic accounting effects of giver on performance management among non-governmental organization in Anambra and Enugu States of Nigeria?

**Table 1. Mean ratings on forensic accounting effects of giver on performance management among non-governmental organization (N=81)**

S/N	Forensic accounting effects of giver on performance management	Mean	SD	Remark
1	Some person always visit you people with grants	3.38	.67	Agree
2	Some persons always come with food items, drug, cloth, money etc	3.30	.66	Agree
3	I know the food items, drug, cloth, money are used for its purpose	3.58	.63	Agree
4	I know that at time grant were not given directly to you people but always shown to you people before taking to stock	3.33	.73	Agree
5	The organization always take you people for treatment when you are sick	3.67	.85	Agree

As shown in Table 1 the respondents agree that the five listed items are forensic accounting effects of giver on performance management among non-governmental organization in Anambra and Enugu States of Nigeria. The mean ratings for the five items techniques ranged from 3.30 to 3.67.

### Research Question Two

What are forensic accounting effects of beneficiary on performance management among non-governmental organization in Anambra and Enugu States of Nigeria?



**Table 2. Mean ratings on forensic accounting effects of beneficiary on performance management among non-governmental organization (N=81)**

S/N	Forensic accounting effects of beneficiary on performance management	Mean	SD	Remark
1	The giver visit you with grants directly and it was used for the purpose by organisation	3.21	.81	Agree
2	Those food items, drug, cloth, money are given to you as at when due	3.31	.55	Agree
3	The cloth given to you people are always shared among you people	3.12	.72	Agree
4	Any time a giver comes directly to the organization for some grant without you people knowledge but the organization call to let you people know about that	3.05	.67	Agree

Table 2 shows that the four listed items are forensic accounting effects of beneficiary on performance management among non-governmental organization in Anambra and Enugu States of Nigeria. The mean rating for the four items ranged from 3.12 to 3.31.

### Research Question Three

What are forensic accounting effects of marketer on performance management among non-governmental organization in Anambra and Enugu States of Nigeria?

**Table 3. Mean ratings on forensic accounting effects of marketer on performance management among non-governmental organization (N=81)**

S/N	Forensic accounting effects of marketer on performance management	Mean	SD	Remark
1	As the marketer goes out to receive assistance or aids from people they always come to give feedback	3.22	.85	Agree
2	The marketer take you people out for people to assist and what was gotten were explained to you people at the end and used for the purpose	3.14	.81	Agree
3	The marketer takes good cares of you	3.21	.76	Agree
4	The marketer always remit the money gotten before using it for a particular purpose	3.71	.56	Agree

The analysis displayed in Table 3 shows that the respondents agree on the four items as the forensic accounting effects of marketer on performance management among non-governmental organization in Anambra and Enugu States of Nigeria. The mean ratings for the four items ranged from 3.14 to 3.71.

### Test of Hypotheses

#### Hypothesis One

Forensic accounting effects of giver do not lead to performance management among non-governmental organization in Anambra and Enugu States of Nigeria.

**Table 4. One sample t-test of the effects of giver do not lead to performance management among non-governmental organization (N=81)**

S/N	t-test of the effects of giver do not lead to performance management	Mean	SD	Df	P-value	Remark
1	Some person always visit you people with grants	3.38	.67	79	.00	Significant
2	Some persons always come with food items, drug, cloth, money etc	3.30	.66	79	.00	Significant
3	I know the food items, drug, cloth, money are used for its purpose	3.58	.63	79	.00	Significant
4	I know that at time grant were not given directly to you people but always shown to you people before taking to stock	3.33	.73	79	.00	Significant
5	The organization always take you people for treatment when you are sick	3.67	.85	79	.00	Significant

The one sample t-test analysis presented in table 4 shows that accounting effects of giver leads to performance management among non-governmental organization in Anambra and Enugu States of Nigeria. This is shown by the observed mean ratings for all the five items which were significantly greater than the test value (2.50). The calculated p-values (.00) for all the items were less than the stipulated significance level (0.05) indicating that the mean ratings of the respondents were significantly greater than the scale average (2.50).

### Hypothesis Two

Forensic accounting effects of beneficiary do not lead to performance management among non-governmental organization in Anambra and Enugu States of Nigeria.

**Table 5. One sample t-test of the effects of beneficiary do not lead to performance management among non-governmental organization (N=81)**

S/N	t-test of the effects of beneficiary do not lead to performance management	Mean	SD	df	P-value	Remark
1	The giver visit you with grants directly and it was used for the purpose by organization	3.21	.81	79	.00	Significant
2	Those food items, drug, cloth, money are given to you as at when due	3.33	.55	79	.00	Significant
3	The cloth given to you people are always shared among you people	3.12	.72	79	.00	Significant
4	Any time a giver comes directly to the organization for some grant without you people knowledge but the organization call to let you people know about that	3.05	.67	79	.00	Significant

The one sample t-test analysis presented in table 5 shows that the effects of beneficiary leads to performance management among non-governmental organization. This is shown by the observed mean ratings for all the four items which were significantly greater than the test value (2.50). The calculated p-values (.00) for all the items were less than the stipulated significance level (0.05) indicating that the mean ratings of the respondents were significantly greater than the scale average (2.50).

### Hypothesis Three

Forensic accounting effects of marketer do not lead to performance management among non-governmental organization in Anambra and Enugu States of Nigeria.

**Table 6. One sample t-test of the effects of marketer do not lead to performance management among non-governmental organization (N=81)**

S/N	t-test of the effects of beneficiary do not lead to performance management	Mean	SD	df	P-value	Remark
1	As the marketer goes out to receive assistance or aids from people they always come to give feedback	3.22	.85	79	.00	Significant
2	The marketer take you people out for people to assist and what was gotten were explained to you people at the end and used for the purpose	3.14	.81	79	.00	Significant
3	The marketer takes good cares of you	3.21	.76	79	.00	Significant
4	The marketer always remit the money gotten before using it for a particular purpose	3.71	.56	79	.00	Significant

The one sample t-test analysis presented in table 6 shows that the effects of marketer lead to performance management among non-governmental organization. This is shown by the observed mean ratings the four items which were significantly greater than the test value (2.50).

The calculated p-values (.00) for all the items were less than the stipulated significance level (0.05) indicating that the mean ratings of the respondents were significantly greater than the scale average (2.50).

### Discussion of Findings

This study is in agreement with Azih and Okoli (2015) which examine the uses of forensic accounting as well as the forensic accounting in state owned public sectors in Ebonyi state, Nigeria.

Azih and Okoli further found that the uses as calculation of economic damage, determining the level of bankruptcy or insolvency for an organization, act as a guide in re-organization of organizational financial activities, used to check on security fraud, used for valuation of a business.

Eyisi and Ezuwore (2014) noted that the act of fraud investigation comprises of several activities including initial discovery, public record search, interviews of various types, document recovery and search, legal prosecution and computer forensics. This calls for forensic accounting to be used in the public enterprises for easy detection of fraudulent practices in the public sector. Forensic accounting seeks out errors, operational vagaries and deviant transactions before they crystallize into fraud. This could go a long way in preventing legacy crimes where the perpetrators have tampered with the footprints and audit trails and left the organization.

This agrees with the view of Joshi (2003) who saw forensic accounting as the application of specialized knowledge and specific skills to stumble up on the evidence of economic transactions. This study was in agreement with Enofe, Utomwen and Danjuma (2013) who noted the challenges facing the use of forensic accounting to includes application of forensic accounting in financial fraud control in Nigeria is that the law is not always up to date with the latest advancements in technology. Also, forensic accounting is, seen as an expensive service that only big companies can afford it to detect any irregularities or fraud in their companies. Besides, it will be quite costly if the issues were brought to court and where it involves expert witnessing.

### **Conclusion**

The objective of this research is to investigate forensic accounting and performance management among non-governmental organization in Anambra and Enugu States of Nigeria. To accomplish this objective wide sample of accountants was used.

The questionnaire was used as a tool to collect data. Three variables were used as a measure to apply forensic accounting as a tool for efficient management. These variables are: relationship between financial accountability and financial performance, Non-governmental Organizations (NGOs).

The results showed that forensic accounting has effects on giver, beneficiary and marketer on performance management among non-governmental organization in Enugu States of Nigeria. It was concluded that forensic accounting is essential in every organization especially Soul Liberation Outreach Foundation in Anambra and Enugu States of Nigeria.

### **Conflicts of interest**

The authors declare no conflicts of interest.

### **Recommendations**

It was recommended that management of the non-governmental organization should makes sure they apply forensic accounting in there doing. They should also ensure that forensic accounting is offered not just for a mere investigation but anyone found be equally taken to court. The giver should also try to go investigation concerning the grant they gave out whether it met for the purpose.

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**Citation:** Emma I. Okoye, Ugochukwu Nwoye and Okeke-Okonkwo, Chinenye Ifeoma. 2019. Forensic Accounting and Performance Management among Non-Governmental Organization in Nigeria. International Journal of Recent Innovations in Academic Research, 3(12): 47-60.

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