Title: THE ROLE OF FORENSIC ACCOUNTING IN FRAUD DETECTION AND NATIONAL SECURITY

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Abstract: This study aims at exploring the relevance of forensic accounting in curbing crime and corruption in public sector. The objective of the research work is to explore the role forensic accounting can play in the fight against corruption via the application of investigative skills, in addition to provision of litigation support services, documentation, and reporting. The population used in the research was the Federal Inland Revenue Service (FIRS). The research design employed was the survey research. Data was majorly collected from primary sources. The hypothesis testing in this research work was done using regression analysis. The result of the empirical findings shows that forensic accountants are relevant in investigating crime and corruption in the public sector. Forensic accountants play a role in litigation support services in the public sector and are relevant in documentation and reporting. It was observed that forensic accounting plays a significant role in curbing crime and corrupt practices in any public sector since it provides a mechanism to hold people accountable, such that those who manage resources in a fiduciary capacity do not easily abuse that trust without detection. The paper recommends, among others, that: accounting professionals should always act proactively such that members are kept abreast of emerging technologies, especially in the area of forensic accounting; the legislature should see to it that the executive grants full autonomy to the agents of government that are charged with enforcing accountability; and that the office of the Auditor-General of the Federation, the Economic and Financial Crime Commission, Independent Corrupt Practices Commission, and Code of Conduct Bureau should be fully independent entities free to do their job without undue meddling and interference.