Revenue generation is of great importance in ensuring the effective running of the various organs of government. To improve and increase revenue generation, various strategies and tools must be adopted by government agencies saddled with this responsibility. The objective of the study is to examine the impact of the application of Forensic Accounting on revenue generated by the Federal Inland Revenue Service. Although forensic accounting techniques have been adopted by many organizations and government agencies in many countries worldwide, it is a relatively new phenomenon in Nigeria. It has been applied by the Central Bank of Nigeria and the Economic and Financial Crimes Commission in resolving many high-profile cases of financial fraud within country. The method used in this research work was the exploratory research design. Questionnaires were administered for collecting data using random sampling techniques. The results of this study showed that although there was an overall increase in the income generated by the Federal Inland Revenue Services during the study period forensic accounting was not a major contributing factor. Majority of officials of the Service are familiar with the techniques and practices of forensic accounting and they appreciate the impact it can make in helping the Service fulfill its mandate; they however acknowledged that forensic accounting is not readily applied by the Service. While majority of the respondents (68%) agree that FIRS has forensic accountants as part of its officials, many of them (49%) are of the opinion that forensic accounting has not contributed to the increased revenue generated by FIRS over the study period. It is thus recommended that machinery be put in place by the Federal Inland Revenue to apply and maximize the potential benefits of Forensic accounting so that it can further achieve its mandate and increase the income being generated for government activities in the years to come. For example, FIRS could set up a special unit forensic accounting unit, charged with the responsibility of helping the service maximize the potential benefits of forensic accounting in boosting its income.

**KEYWORDS:** Forensic Accounting, Revenue Generation, Public Sector, Government Organs, financial Fraud.
1.0 INTRODUCTION
In view of the fact that revenue generated by government is the tool that allows for continual effective operation of government machinery and provision of essential facilities to promote the welfare of the general populace, it is important for government to continually seek ways to generate funds (Fagbemu & Noah, 2010). Methods to generate revenue can fall into two broad categories: tax-based strategies and non-tax strategies. All revenue generated from taxation including personal income tax, sales tax, value added tax, etc are categorized as tax-based strategies. Non-tax strategies include all income generated from activities such as government owned business ventures, revenue from investment funds, assets forfeited from members of the public, fees generated from licenses and permits issued by government agencies and many more. According to Tobansi-Ochiogu (1994), taxation can be described as a levy imposed by the government against the income, profit or wealth of the individual, partnership, corporate organization. Further, taxation is defined as a compulsory levy imposed on a subject or upon his property by the government in order to provide security, social amenities and create conditions for the economic well-being of the society (Ola, 1999).

In Nigeria, the Federal Inland Revenue Services is the government agency that is charged primarily with the responsibility of accessing, collecting and accounting for and enforcing the payment of the various taxes due to the federal government of Nigeria. According to the Federal Inland Revenue Service (Establishment) Act 2007, the taxes to be administered by the FIRS include: Companies Income Tax, Petroleum Profits Tax, Personal income Tax, Capital Gains Tax, Value Added Tax, Stamp Duty Act Cap, Taxes and Levies etc.

Over the years, tax revenue has contributed minimally to the bulk of revenue of the Nigerian government. Income generated from crude oil exploration has contributed the bulk of government revenue and this poses a great risk to the economy of the nation and the welfare of the people. This has been the trend from the early 70s shortly after crude oil exploration began in Nigeria. However, serious challenges associated with building an economy dependent on oil revenue has prompted government to seek ways to strengthen other revenue generation strategies, such as taxation.

One major challenge to generating income from taxes is the high rate of tax evasion and tax avoidance among Nigerians (Ogbonna, 2010). Fatoki (2014) has reported that tax evasion and avoidance have adverse effect on the economic growth and development in Nigeria.

On the other hand, Onoja and Iwarere (2015) have also reported that in addition to tax evasion, inadequate remittal of actual tax revenue by officials is another factor contributing to low revenue generated by taxation in Nigeria. Revenue collection officers have been found to be lenient or to even connive with individuals and organizations during the enforcement of tax policies (James & Moses, 2012), thus
leading to further revenue loss. In order to increase revenue, tax agencies must evolve modalities for checking infractions within its system and minimizing losses and leakages. One of the tools that can be employed in doing this is forensic accounting. Forensic Accounting techniques has been used widely by numerous government agencies in many countries worldwide. The Central Bank of Nigeria in time past has applied forensic accounting techniques in checking and investigating cases of fraud and mismanagement involving officials of some banks. However, nothing has been reported yet about the applications of forensic accounting techniques by government agencies such as the Federal Inland Revenue Service.

In view of these potential applications of Forensic Accounting, this research study was designed to examine the impact of the application of Forensic Accounting on revenue generated by the Federal Inland Revenue Service. The study was specifically focused on achieving the following objectives:

i. to assess the level of forensic accounting activities embarked upon by FIRS

ii. to assess the challenges associated with forensic accounting activities embarked upon by FIRS;

iii. to evaluate the impact of forensic accounting on revenue generation by FIRS

As part of the study, the following research questions were addressed:

i. To what degree do FIRS officials understand and appreciate the value of forensic accounting as regards their objectives and mandate (this question helps in achieving objective (i))

ii. To what extent has forensic accounting been applied by FIRS during the study period (this question helps in achieving objective (i))

iii. What are the top challenges affecting FIRS efficiency in applying forensic accounting (this question helps in achieving the objective number (ii))?

iv. How well has forensic accounting contributed to improved revenue generation during the study period (this question helps in achieving objective (iii))

On the basis of the objectives of this study, the following hypothesis was formulated:

$H_0$: Forensic accounting has not contributed significantly to improve revenue generation by FIRS (forensic accounting has a positive effect in improving revenue generation by FIRS)

$H_1$: Forensic accounting has contributed significantly to improve revenue generation by FIRS (forensic accounting has a positive effect in improving revenue generation by FIRS)

This research work was designed to focus on revenue generation activities of the Federal Inland Revenue services over a 12-year period (2004 – 2015) with special focus Lagos. Also, it focused specifically
on issues relating with fraud (both by tax payers and tax officials), tax evasion, and tax compliance, and how forensic accounting has helped minimized (or could have helped in minimizing) such issues over the years and thus contributing to increased revenue generation.

2.0 LITERATURE REVIEW
Taxation is one of the strategic machineries adopted by authorities of a community or nation to generate funds for the purpose of governance and provision of important public amenities. Taxation is faced with many challenges and these challenges need to be addressed adequately in order to ensure that governance runs smoothly. Tax evasion, tax avoidance and other forms of tax fraud have a way of limiting the income generation potential of government organizations saddled with the responsibility of collecting taxes.

Tax compliance is defined as the ability of a tax liable body to submit accurate, complete and satisfactory returns in conformity with tax laws and regulations of the state to the authority for the purpose of tax assessment (Badara, 2012).

Taxation in Nigeria dates back to the early days of introduction of Islamic religion in Nigeria between 800AD and 1400AD, before the advent of British colonialization, especially in the northern part of the country which was being administered based on the Islamic system (Abdulrazaq, 1993). In 1904, Sir Fredrick Lugard introduced the Native Revenue Proclamation which was to serve as a means of generating some form of revenue for the colonial government then. After independence in 1960, three major tax laws were enacted: Federal income Tax Act (FITA), 1961, Income Tax Management Act (ITMA), 1961, and the Companies Income Tax Act (CITA), 1961 (Ola, 1981).

In order to minimize the burden of a taxpayer paying multiple taxes, each tier of government in Nigeria has clearly defined taxes that can be collected. This has been defined by the Joint Tax Board (JTB). Taxes that can be collected by the Federal Government include Companies Income Tax, Custom and Excise Duties, Value Added Tax, and Education Tax.

The Income Tax Ordinance of 1958 was enacted and this led to the establishment of the Board of Revenue. In 1961, the name was changed to the Federal Board of Inland Revenue (FBIR), operating under the Section 4 of the Companies Income and Tax Act (CITA). In 1993, The Federal Inland Revenue Service was established as the operational arm of this Federal Board of Inland Revenue (Adedokun K.A., 2010). Series of tax reform activities involving changes from one form to another culminated in the enforcement of the Federal Inland Revenue Service (Establishment) Act, 2007. This Act gave the FIRS financial and administrative autonomy along with the authority to appoint, promote and discipline its staff.

One of the measures that have been put in place to improve tax compliance as part of the Nigerian Tax Reforms is the introduction of self-assessment in 1992. Self-assessment was projected as a
measures that would improve voluntary compliance, however, for this to work, other tools such as tax payment education, increased interaction with taxpayers, academia and other stakeholders need be incorporated so as to reinforce a deeper tax culture amongst Nigerians. Self-assessment is a situation wherein a taxpayer is granted the right to compute his own tax liability and pay the tax due and produce evidence of tax paid at the time of filing his tax return at the tax office, on the due date.

Under this Self-Assessment system of compliance, a taxpayer is expected to compute his tax liabilities based on applicable tax laws provisions, and complete his tax return forms in the manner prescribed by appropriate Tax authority. The completed forms are then to be submitted by the due date of filing returns and payment of all or part of the tax due is made within the statutory time line of payment (KPMG, 2013).

In order to combat the ugly phenomenon of tax evasion, many countries around the world have introduced tax audit into their tax system (Kennedy & John, 2014). A tax audit can be defined as a process by which a tax payer is examined to determine whether he has correctly assessed and reported his/her tax liability and fulfilled the corresponding obligations. Up until 1998, government carried out the roll of assessing tax payers through the activities of relevant tax authorities. However, from 1998, the process of self-assessment was introduced into the Nigerian tax system so as to promote voluntary compliance. This allows tax payers to file their tax returns independently. With this, there is an opportunity created for tax payers to reduce their tax liability either through tax evasion or tax avoidance, thus leading to loss of revenue to the government (Kennedy & John, 2014).

Further reforms were introduced in the years that followed. In 2007, the FIRS Act was enacted and by powers of the Act, the FIRS may request individuals, corporate organizations or bodies, returns of their income or profits for purpose of tax. The FIRS was vested with powers to authorize an officer of the Service to execute a warrant of distrain on any defaulting tax payer. The FIRS Act 2007 states that any person who having obligation to deduct tax, fails to deduct, or after having deducted fails to remit the deductions to the Service within 30 days after the duty to deduct arose shall be liable upon conviction for the amount of tax withheld or not remitted in addition to a penalty of 10% of the tax withheld or not remitted per annum (FIRS Act, 2007).

Empirical data shows that over the period from 2004 – 2015, there has been an overall increase in tax revenue generated by the Federal Inland Revenue Services over the last twelve years. This can be primarily attributed to the tax reforms that were introduced in 2004, and the consolidations that have been made by the management of the service over the years (Dickson & Rolle, 2014).

In addition, it has been observed that tax authorities generally prefer to institute civil
actions against tax defaulters with a view to recover taxes due in addition to interest and penalties so as to contribute to the revenue targets of the Service.

**Revenue Generated by the Federal Inland Revenue Service**

(12-year overview)

![Revenue Graph]

*Source: www.firs.gov.ng*

In spite of this increase in income generated over the years, there have been increased reports of tax avoidance, tax evasion and other forms of tax fraud. According to Adebisi and Gbegi (2013), the situation of tax evasion in Nigeria is quite unique especially when viewed against the scale of corrupt practices prevalent in the country. They explained that the intentional underreporting of income, coupled with over-claiming of a tax deduction, is an obvious example of tax evasion common in Nigeria. Fakile and Adegbie (2011) describes that tax evasion could be full (when a person or corporate body qualified to pay tax fails to register with relevant tax authorities) or partial (a person or corporate body understates its earnings and for the purpose of tax declares low income). Many taxpayers have learnt to use tax loopholes to the extreme to commit all kinds of tax frauds, and even when tax laws are changed, the underlying opportunities for tax avoidance still remains; namely, the basic principles proposed by Stiglitz in his General Theory of Tax Avoidance, the postponement of taxes, tax arbitrage across individuals facing different tax brackets and tax arbitrage across income streams facing different tax treatment (Stiglitz, 2986). Akinyele and Ogunmakin (2016) reported that 61% of the expected revenue in Nigeria has been hampered by tax avoidance through non-compliance to the collection and remittance of value added tax, pay as you earn capital gains tax and withholding tax in south west geopolitical zone in Nigeria.
Various factors have been reported to be responsible for increased cases of tax evasion in Nigeria. Soyode (2006) reported that there is a direct relationship between tax rates and the incidence of tax evasion. This work aligns with the study of Allingham and Sandmo (1972) who had earlier established a positive relationship between tax rates and tax evasion. In 2004 Raymond reports that tax rates are a widely accepted determinants of income tax evasion. This is attributed to the fact that increased tax rate causes disposable income of individuals and corporations to reduce and it also discourages accumulation of human capital (Yitzhaki, 2000). Tax evasion can take many different forms including understatement and under-declaration of income (profit), donations to organisations, investment in fixed assets, refusal to complete tax forms, illegal bunkering, smuggling, cash payment with no invoice or receipts, fraud, or inflation of deductible expense. Aside from tax evasion, other challenges facing tax administration in Nigeria includes poor accountability, frontiers of professionalism, lack of awareness of the general public on the necessity for and benefits of taxation, corrupt practices by tax officials, high tax rate and poor methods of tax collection (Otu HB & Theophilus OA, 2013).

Increasing incidence of tax fraud over the years has resulted in a corresponding increase in cases of tax litigation within the country thus creating a demand for quality evidences and witnesses that can support the FIRS in prosecuting these cases. Prosecuting such cases will require that the FIRS provides compelling evidences in support of its case. This is where the important tool of forensic accounting comes in. Forensic accounting is the application of accounting knowledge and investigative skills to identify and resolve legal issues. It is the science of using accounting as a tool to identify and develop proof of money flow. These tools and/or techniques, skills and knowledge can be invaluable for fraud and forensic accounting investigators” (Okoye & Gbegi, 2013).

3.0 METHODOLOGY
The research design used in this study is the descriptive survey method. Data required for the study was gathered by administering a questionnaire to a sample of FIRS staff.

The population of this study is about 1500 FIRS staff – these staff include Assistant Directors, Senior Tax Managers, Manager Tax, Deputy Manger Tax and Assistant Directors.
Manager Tax. Included also are other ranks of FIRS officials – e.g. Tax Officers 1 & 2 from all FIRS audit units in Lagos. The Audit units in Lagos State were selected because Lagos State is regarded as the hub of Nigerian business, has the largest population of registered taxpayers and it has the largest spread of FIRS offices in Nigeria.

Random sampling techniques were used to administer the --- copies of questionnaire .to a sample size of ----. This method ensured that each member of the population had equal chance of being selected, and thus it promoted objectivity of the data obtained.

Primary and secondary data collection methods were adopted for this study. The primary source involved the administration of questionnaire directly to the respondents. The questionnaires were designed to generate concise and precise answers using close-ended questions comprising of responses such strongly agreed, agreed, undecided, strongly disagreed and disagreed. The respondents were given one week to respond to all the questions.

Secondary sources of data include published documents obtained from the Federal Inland Revenue Service; this includes annual report and account, journals, magazines, seminar papers, textbooks, periodic and circulars. Data were also obtained from the Central Bank of Nigeria, journals (relevant to the study), as well as court proceedings and judgment records.

A questionnaire was designed to serve as the primary research instrument for collecting data. After designing the questionnaire, it was pretested and necessary amendments were made. In order to ensure the reliability of the data, the questionnaire was tested before administration. To do this, the same questionnaire was administered to respondents at different point in time in order to ensure consistency. Afterwards, the questionnaires were administered to the respondents and retrieved after one week.

The analysis of the response to the questionnaire was done using simple percentages. The responses to the questionnaires were analyzed using electronic statistical package (SPSS) using regression analysis as a parameter to determine the effects on the variables under study. Furthermore, a summary was done using descriptive statistics of mean, standard deviations and coefficient of variations. The hypothesis of the study was tested with the aid of student's t-statistic as the inferential statistic. With the degree of freedom of (n-1) for a sample size n and level of significance set at 0.1 (10%).
The expected means from the Likert scales were calculated as shown below:

<table>
<thead>
<tr>
<th>Item</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>5</td>
</tr>
<tr>
<td>Agree</td>
<td>4</td>
</tr>
<tr>
<td>Undecided</td>
<td>3</td>
</tr>
<tr>
<td>Disagree</td>
<td>2</td>
</tr>
<tr>
<td>Strongly Disagree</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>15</td>
</tr>
</tbody>
</table>

\[
\text{Expected Mean} = \frac{5 + 4 + 3 + 2 + 1}{5} = 3
\]

**Decision rule**

The null hypothesis (Ho) was rejected if the calculated \( t \) value exceeded the tabulated/critical \( t \) value. Otherwise, the null hypothesis was not rejected.

**4.0 RESULTS AND DISCUSSION**

Of the 120 questionnaires administered, 117 were completed and returned. This number was used for the analysis and presentation of data. Among the 117 respondents, 49% were males and 48% of these males have worked at FIRS for more than twelve years. 32% were females and 37.5% of these have worked at FIRS for more than twelve years. Respondents were assessed on their familiarity with the income generated by the Federal Inland Revenue Service over the last twelve years (2004 – 2015), as well as increase in cases of tax avoidance, tax evasion and tax fraud. While all respondents agreed that the income generated by the Federal Inland Revenue service has increased greatly over the last twelve years. However, 69% of them were of the opinion that instances of tax evasion, tax avoidance and tax fraud has increased.

Further, respondents were assessed on their awareness of the principles of forensic accounting and its potential in contributing to income generation by the Federal Inland Revenue Service. 94% of respondents reported being familiar with Forensic Accounting and they agreed that it can be used by Federal Inland Revenue Services to boost its revenue. 67% of respondents indicated that they are aware of five or more Forensic Accountants who work within the Nigerian environment.

As regards the perception of respondents on how well forensic accounting has contributed to the increased income revenue reported by the FIRS over the study period, 73% of respondents agreed that forensic accounting has not been fully employed by the Federal Inland Revenue Service during the study period. This is further confirmed by the fact that majority (57%) are of the opinion that Forensic...
Accounting is not one of the major tools that FIRS employs in its day to day operation. 56% of respondents are not certain as to whether Forensic Accountants have been involved in tax litigations involving FIRS. 69% of respondents are of the opinion that the FIRS has Forensic Accountants as part of its officials. 49% of respondents believe that forensic accounting has not made any significant contribution to the increased revenue generated by the Service over the last twelve years.

Respondents were further assessed on their perception on the potential challenges to the deployment and full application of forensic accounting techniques by the Federal Inland Revenue services and the likely impact of such challenges on revenue generation. 85% of respondents are of the opinion that the financial implications of applying forensic accounting is not a challenge that outweighs its benefits. Furthermore, 81% are of the opinion that the Nigerian landscape is well developed for the applications of Forensic Accounting techniques. 56% of the respondents believe that the challenges of litigation in Nigeria does not pose a significant challenge to the applications of forensic accounting by the FIRS.

**Testing of the hypothesis**
The Student T test was used in testing the hypothesis. 10% level of significance was adopted and degree of freedom of (n-1)

\[ t = \frac{(\bar{x} - \mu)}{\sqrt{\frac{s^2}{n}}} \]

Where:
- \( \bar{x} \) = mean of responses in support of hypothesis
- \( \mu \) = expected mean
- \( s \) = standard deviation of sample
- \( n \) = sample size

If the t-calculated is greater than or equal to the t-tabulated, the null hypothesis will be rejected. If the t-calculated is less than or equal to the t-tabulated, do not reject null hypothesis.

**Hypothesis:**
- \( H_0 \): Forensic accounting has not contributed significantly to improve revenue generation by FIRS (forensic accounting has had no positive effect or contribution towards improving revenue generation by FIRS)
- \( H_1 \): Forensic accounting has contributed significantly to improve revenue generation by FIRS (forensic accounting has had a positive effect in improving revenue generation by FIRS)

From Table 4.5, no. 14,
- \( \bar{x} = 2.79 \)
- \( U = 3 \)
- \( S = 0.97 \)
- \( N = 117 \)

\[ t = \frac{2.79 - 3}{\sqrt{\frac{0.97^2}{117}}} \]

\[ t = -2.27 \]

Since \( t \) (-2.27) is less than \( t_n \) (1.65), the null hypothesis was accepted and it was concluded that forensic accounting has not contributed significantly to improved revenue generation by FIRS (forensic
accounting has had no positive effect or contribution towards improving revenue generation by FIRS).

5.0 SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

In the course of this research work, it was confirmed that the income generated by the FIRS has increased greatly over the last 12 years. While many factors may have contributed to this increase, the applications of forensic accounting were not one of such factors. In spite of the increased income generation, cases of tax evasion, tax fraud and tax avoidance has also increased in Nigeria over the last 12 years.

Also, it was discovered that the techniques of forensic accounting have not been fully employed and maximized by the FIRS as it should. While majority of the respondents (68%) agree that FIRS has forensic accountants as part of its officials, many of them (49%) are of the opinion that forensic accounting has not contributed to the increased revenue generated by FIRS over the study period.

The technique of forensic accounting is something that is currently being applied by certain individuals and organization within Nigeria and many officials of the FIRS are aware about some well-trained forensic experts in the country. While 69% of respondents are of the opinion that the FIRS has Forensic Accountants as part of its officials. Further analysis of the divisions and units within the FIRS did not indicate that there is any specific unit, department or office saddled with the responsibility of carrying out forensic investigations and providing forensic expert evidences that can be used in tax litigations by the Federal Inland Revenue Service.

Conclusion

It is thus evident from the results of the tested hypothesis that forensic accounting has not made a significant contribution towards the increase in revenue generated by the Federal Inland Revenue Service over the last twelve years. Majority of officials of Federal Inland Revenue Service are familiar with the principles and techniques of Forensic Accounting and they believe that it is a tool that can help increase the revenue generated by the Service. Furthermore, majority of officials of Federal Inland Revenue Services agree that applying techniques of Forensic Accounting will go a long way in checking and fighting cases of tax fraud perpetrated by taxpayers as well as tax officials in collusion with taxpayers.

The value of forensic accounting in fighting various kinds of fraud and boosting government revenue in Nigeria has been proven by the Central Bank of Nigeria as well as the Economic and Financial Crimes Commission. According to Dada S.O, (2013), The Central Bank of Nigeria in 2009 employed the services of forensic accountants from three professional firms to investigate the Chief Executive Officers of five banks, including Oceanic Bank whose chief executive officer has been sentenced to eighteen (18) months imprisonment while others are still being tried in court. Employment of forensic
accounting technique may have had positive impact on such investigation. The FIRS can follow suit and maximize the benefits and potentials of forensic accounting in its operations.

**Recommendations**

The FIRS has many departments and units working together and in harmony to achieve the mandate of generating revenue to fund government activities from year to year. Amongst these units are the Investigation/Intelligence division which comprises of the Intelligence Unit, the Criminal Investigations Unit and the Civil Investigations Unit.

From this research work, it was discovered that certain things can be done in order to further boost the income generating potential of the Federal Inland Revenue Services. One of the key things that can be implemented is applications of forensic accounting techniques in resolving cases of tax frauds and evasion perpetrated by taxable individuals and organizations. Thus, it is recommended that the FIRS set up a special forensic accounting unit which will be charged with the responsibilities of helping the service maximize the potential benefits of forensic accounting in boosting its income. This unit will organize and execute various kinds of training programs for selected staff, and encourage interested staff to develop expertise in the areas of forensic accounting. This is in line with the opinion of majority of the respondents, 81% of which are of the opinion that the Nigerian landscape is well developed for the applications of Forensic Accounting techniques. However, more work needs to be done in order to ascertain the challenges associated with forensic accounting applications within the Nigerian landscape, especially by public organizations such as Federal Inland Revenue Service. This forensic accounting unit should comprise of officials who have gained practical experience and held positions as audit officials, public prosecutors, accounting consultants to major anti-fraud organizations, senior police officers, investment bankers, asset managers, corporate risk managers, stockbrokers, money market traders, banking and insurance industry analysts as well as banking, insurance and capital market regulators.

Furthermore, it was discovered 56% of respondents (FIRS officials) are not certain as to whether Forensic Accountants have been involved in tax litigations involving FIRS. This may indicate that information dissemination concerning cases of tax frauds and litigation involving FIRS is not well disseminated amongst the staff or that Forensic Accountants are just not being involved in tax litigations. This is a challenge that should be addressed as it will further boost the morale of the staff, knowing the successes being recorded by the Service in tax litigations and eventually contribute to increased income generation.

It is important that officials of the FIRS especially accountants that are involved in tax investigations keep themselves in a continuing learning process, keeping themselves abreast of the relevant code and sentencing guidelines in order to give lawyers analytical suggestions based on
their expert knowledge. In addition, forensic accounting should be included in accounting program for university students studying accounting or related courses. This will ensure proper training as well as create more awareness on the potentials of forensic accounting as a tool that can fight fraud in the society.

Limitation of the study
Some limitations were encountered in the area of administering the questionnaires. Some of the administered questionnaires were not filled. Also, some respondents did not completely fill some of the questionnaires. They left some spaces blank. Furthermore, the researcher faced limitations in gathering information from some secondary sources, such as getting access to documents that revealed tax litigations involving FIRS during the study period and instances where forensic accounting was applied.

References
Dickson E. Oriakhi and Rolle R. Ahuru (2014). The impact of tax reform on Federal Revenue Generation in
THE IMPACT OF FORENSIC ACCOUNTING ON REVENUE GENERATION IN THE PUBLIC SECTOR IN NIGERIA: A STUDY OF FEDERAL INLAND REVENUE SERVICE


Ogbonna, A. (2010), “Nigeria Tax System Has not Come of Age – Kunle Quadri,

CITN President. Daily Sun, Friday August, 13


