
Forensic Accounting and Litigation Support: The Role of Expert Witnesses in Legal Proceedings

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doi: <https://doi.org/10.37745/ejafr.2013/vol11n81526>

Published August 1 2023

Citation: Micah E.E.M., Adinnu P.O., Ibitomi T. (2023) Forensic Accounting and Litigation Support: The Role of Expert Witnesses in Legal Proceedings, *European Journal of Accounting, Auditing and Finance Research*, Vol.11, No. 8, pp.15-26

ABSTRACT: *This research examines the role of forensic accounting and litigation support in uncovering complex financial transactions and schemes used in money laundering cases in Nigeria. The study applied agency theory, developed by economists such as Jensen and Meckling, Ross, and Fama and Jensen, and used a qualitative research design, secondary sources, and content analysis to analyze the data collected. The study found that the cases of James Ibori, Darius Ishaku, and Diezani Alison-Madueke demonstrate the importance of forensic accounting and litigation support in uncovering complex financial transactions and schemes used in money laundering cases in Nigeria. The use of expert witnesses who provided forensic accounting evidence played a significant role in securing the conviction and forfeiture of assets of the defendants in these cases. Expert witnesses helped establish the existence and extent of money laundering activities, identified and traced the source and destination of laundered funds, explained complex financial transactions and schemes, demonstrated the link between defendants and their accomplices, estimated the value and location of assets acquired with laundered funds, and provided credible and reliable information that withstood cross-examination. The study also found that the expert witnesses helped educate and inform the judges or jury about forensic accounting concepts and techniques, simplified and clarified complex financial issues, enhanced the credibility and persuasiveness of the prosecution's case. The research concludes that forensic accountants must invest in investigative skills and uphold the qualities of honesty and objectivity to be effective expert witnesses in litigation support services. Furthermore, the study revealed that forensic accounting specialists can be invaluable in the collection of evidence, as they can help legal teams unearth information that might define the framework of litigation and detect fundamental issues that might not be noticeable to others.*

KEYWORD: expert witnesses, forensic accounting, fraud, litigation, legal proceedings,

INTRODUCTION

Forensic accounting is a specialized field of accounting that involves applying accounting principles, methods, and techniques to investigate financial matters, detect fraud, resolve disputes, and provide litigation support (Investopedia, 2021). Forensic accountants are often hired by lawyers, law enforcement agencies, government regulators, insurance, corporations, and individuals to assist them in various legal or financial issues. Litigation support is one of the most common reasons to hire a forensic accountant. Litigation support is the process by which forensic accountants provide advice to attorneys on complex accounting matters that are relevant to a legal dispute. Forensic accountants can help attorneys with various tasks, such as assessing the value of a case; formulating claims, counterclaims, and defenses; drafting discovery requests and responses; reviewing documents and evidence; challenging the other side's experts; developing and refining case strategy; identifying, evaluating and calculating damages; evaluating and responding to opposing claims and theories; aiding the factfinder through trial testimony (Miller Kaplan, n.d.; Weaver, n.d.)

An expert witness is a person who has specialized knowledge, skill, experience, training, or, in a particular field that is relevant to a legal matter. An expert witness can provide an independent and unbiased opinion on a complex matter that the average person would not typically understand (, Economics, n.d.). The expert witness should state the facts or assumptions that support his or her opinion and not omit any material facts that could contradict it. The expert witness should also help the judge or jury, who are the triers of fact, to understand the evidence or to determine a fact in issue.

Expert witnesses are important to many cases because they can: provide background information, explain scientific principles, and build contextual understanding for lay jurors; bring a sense of objectivity and credibility to the case by connecting their opinion to relevant general principles; serve as intermediaries between the parties perspectives and the "real world" in which jurors find themselves; communicate complex and technical findings in clear, understandable language and exhibits (Expert Institute, 2023).

The purpose of this research paper is to evaluate the role of expert witnesses in legal proceedings involving forensic accounting and litigation support. The paper aims to answer the following research questions:

- i. What are the qualifications, standards, and ethical obligations of expert witnesses in forensic accounting and litigation support?
- ii. How do expert witnesses in forensic accounting and litigation support assist attorneys and fact finders in resolving legal disputes?

iii. What are the challenges and opportunities for expert witnesses in forensic accounting and litigation support in the current legal environment?

This research focuses on the role of expert witnesses in legal proceedings related to forensic accounting and litigation support. Specifically, the study examines the effectiveness of expert witnesses in identifying and presenting evidence related to financial fraud, embezzlement, and money laundering in Nigeria. The research also explores the strategies and techniques used by expert witnesses in presenting complex financial information to judges and juries. The research has several limitations that should be acknowledged. Firstly, the study focuses only on the Nigerian legal system, and the findings may not be generalizable to other jurisdictions. Secondly, the study's sample size may be limited due to the difficulty in accessing expert witnesses who have served in legal proceedings related to financial fraud, embezzlement, and money laundering. Finally, the research relies on the analysis of secondary sources, which may be subject to bias or limited in scope. Finally, the study has practical implications for policymakers and regulators, as it highlights the need for effective measures to combat financial fraud, embezzlement, and money laundering in Nigeria.

LITERATURE REVIEW

Forensic accounting and litigation support are two distinct but related fields that play a critical role in legal and business environments. Here are five scholarly definitions and scopes of forensic accounting and litigation support:

Forensic Accounting

According to Wells (2019) asserted that forensic accounting is "the application of accounting principles and techniques to investigate and analyze financial information for evidentiary purposes. The scope of forensic accounting includes the identification of financial irregularities, the quantification of losses resulting from fraud, and the presentation of financial evidence in legal proceedings. Similarly, AICPA (2021) defines forensic accounting as "the specialty practice area of accounting that describes engagements that result from actual or anticipated disputes or litigation. The scope of forensic accounting includes the investigation of financial fraud, the tracing of assets, and the provision of expert witness testimony.

In addition, Ezejiofor, *et al*, (2019) define forensic accounting as "the practice of utilizing accounting, auditing, and investigative skills to assist in legal matters, typically related to financial fraud or disputes". The scope of forensic accounting includes the identification of fraudulent financial activities, the quantification of losses, and the provision of expert testimony in legal proceedings.

Litigation Support

Oyedele *et al.* (2014) defined litigation support services as the use of accounting, auditing, and communication skills to aid legal procedures and in these circumstances, the forensic accountant could be retained to serve as an expert witness, master, or special master. In the same vein, Bragg (2019) defines litigation support as "the provision of assistance to attorneys in preparation for and during a legal proceeding". The scope of litigation support includes the analysis of financial data, the preparation of financial reports and exhibits, and the provision of expert witness testimony.

Also, the American Bar Association (ABA) (2021) defines litigation support as "the provision of assistance to attorneys in any phase of a legal matter, including pretrial, trial, and post-trial activities. The scope of litigation support includes the analysis of financial data, the preparation of financial reports and exhibits, and the provision of expert witness testimony.

Review of Empirical Studies

Many researchers have tried to examine the impact of forensic audits on fraud detection, for example, Oyedokun (2013), examines the evolution of forensic accounting and the need for forensic accountants in litigation support services. The author uses content analysis to collect and analyze data from various sources, such as books, journals, reports, and websites. The author argues that forensic accounting is a specialized field that requires advanced training and skills beyond professional accountancy education. The author also discusses the various types of litigation support services that forensic accountants can provide, such as fraud detection, damage quantification, expert testimony, and dispute resolution. The article is useful for understanding the role and value of forensic accountants in litigation support services.

According to a paper by Ejoh (2017), forensic accounting is the application of accounting, statistical, research, and economic concepts and techniques to legal problems or potential legal problems. The paper also discusses the role of forensic accountants' expert testimony in litigation support, which is the use of accounting, auditing, and communication skills to aid legal procedures. The paper argues that forensic accountants' ability to provide sworn expert testimony is integral to forensic examinations because it affects the objectiveness and neutrality of forensic accountants during forensic investigations and examinations.

Also, Crumbley et al (2005) in their book titled "Forensic and investigative accounting" provides a comprehensive overview of forensic accounting and its applications in various fields, such as fraud examination, litigation support, valuation, bankruptcy, and tax. The book covers the history, principles, standards, techniques, and tools of forensic accounting, as well as the legal and ethical issues involved. The book also includes numerous case studies, examples, exercises, and questions to illustrate the concepts and practices of forensic accounting. The book is suitable for students, practitioners, researchers, and educators who are interested in learning more about the role and value of forensic accounting in today's society.

In addition, Hopwood *et al*, (2012) provide a thorough introduction to the theory and practice of forensic accounting and fraud examination. The book covers the nature and causes of fraud, the prevention and detection of fraud, the investigation and resolution of fraud cases, and the legal and regulatory environment of fraud. The book also discusses the skills and techniques required for forensic accountants and fraud examiners, such as interviewing, document examination, data analysis, report writing, and expert testimony. The book is designed for undergraduate and graduate students who are pursuing a career in forensic accounting or fraud examination.

Theoretical Frameworks

Many theories can be applied in this research; however, agency theory will best explain the role of expert witnesses in legal proceedings. Agency theory is a concept that explains the relationship between principals and their agents, who act on their behalf in financial transactions or decisions. The theory assumes that there may be conflicts of interest or disagreements between the principals and the agents, due to differences in goals, risk preferences, or information asymmetry. The theory also suggests ways to align the interests of both parties and reduce agency costs or losses.

Agency theory was developed by economists such as Jensen and Meckling (1976), Ross (1973), and Fama and Jensen (1983), among others. The theory has been applied to various contexts, such as corporate governance, accounting, auditing, contracting, and organizational behavior. One of the main arguments of the theory is that principals should design optimal contracts or incentives for their agents, such as performance-based compensation, monitoring, bonding, or reputation mechanisms.

One of the weaknesses of the theory is that it may oversimplify the complexity and diversity of human behavior and motivation. It may also ignore other factors that affect the principal-agent relationship, such as trust, ethics, culture, or social norms. Moreover, some critics argue that agency theory may create a self-fulfilling prophecy, by encouraging opportunistic or selfish behavior among agents.

Agency theory can be applied to the study of forensic accounting and litigation support, which involves the use of accounting skills and knowledge to investigate fraud, financial mismanagement, or disputes. Forensic accountants can act as agents for various principals, such as investors, shareholders, creditors, regulators, courts, or attorneys. They can provide services such as fraud detection, damage quantification, expert testimony, or dispute resolution.

In this context, agency theory can help explain the challenges and opportunities that forensic accountants face in their work. For example, agency theory can help identify the potential sources of conflict or bias that may arise between forensic accountants and their clients or employers. It can also help design effective contracts or incentives for forensic accountants to ensure their independence, objectivity, and quality of work. Furthermore, agency theory can help evaluate the

impact of forensic accounting on the principal-agent relationship between other parties involved in legal proceedings, such as plaintiffs and defendants, or judges and juries.

METHODOLOGY

This study will adopt a qualitative research design and approach to evaluate the role of expert witnesses in legal proceedings in the context of forensic accounting and litigation support. A qualitative research design is appropriate for this study because it allows for an in-depth exploration of the experiences, perspectives, and behaviors of expert witnesses in legal proceedings. The data for this study will be collected from secondary sources, including academic journals, books, and reports, as well as legal case files and court documents. These sources will be accessed through online databases. The use of secondary sources is appropriate for this study because it allows for a comprehensive review of the existing literature and legal cases on the topic. The data collected from the secondary sources will be analyzed using content analysis. Content analysis is an appropriate method for this study because it allows for the systematic and objective analysis of the content of the data sources. The content analysis will involve identifying and categorizing the themes, patterns, and trends in the data related to the role of expert witnesses in legal proceedings in the context of forensic accounting and litigation support.

Therefore, this study will use a qualitative research design and approach, secondary sources for data collection, and content analysis for data analysis to evaluate the role of expert witnesses in legal proceedings in the context of forensic accounting and litigation support.

RESULTS AND DISCUSSION

There are various cases of forensic accounting and litigation support concerning the role of expert witnesses in legal proceedings. In this paper, we will focus on money laundering cases in Nigeria. Money laundering is the process of concealing the origin, ownership, or destination of illegally obtained or untaxed money, often by transferring it through legitimate businesses or financial institutions (U.S. Department of State, 2020). Money laundering is a serious crime that undermines the integrity of the financial system and facilitates corruption, terrorism, and other illicit activities. Nigeria is one of the countries that face the challenge of money laundering, both domestically and internationally. According to the 2020 International Narcotics Control Strategy Report by the U.S. Department of State (2020), Nigeria is a major drug transit country and a significant center for financial crimes in Africa. The report estimates that billions of dollars are laundered annually through various channels, such as real estate, casinos, oil and gas, banking, securities, and insurance sectors.

We will discuss some prominent cases of Money Laundering in Nigeria using Ibori, Darius Ishaku of Taraba state, and the case of Alison Maduke the minister of petroleum during Jonathan. We will

also analyze the role of forensic accounting and litigation support in these cases, as well as the use and effectiveness of expert witnesses in court proceedings. Finally, we will assess the impact of expert witnesses on the outcome of these cases.

James Ibori's case

James Ibori was the governor of Delta State from 1999 to 2007. He was accused of embezzling over \$250 million from the state treasury and laundering it through various offshore accounts and companies in the UK, Dubai, Switzerland, and other countries (EFCC, 2014). He was also alleged to have used his influence to award contracts to his associates and relatives at inflated prices. Ibori's case involved a complex web of financial transactions that required forensic accounting expertise to unravel. The Economic and Financial Crimes Commission (EFCC), Nigeria's anti-corruption agency, hired forensic accountants from KPMG to assist in tracing and recovering Ibori's assets (EFCC, 2014). Forensic accountants used various techniques, such as bank statements analysis, document examination, asset tracing, data mining, and network analysis, to establish the link between Ibori and his accomplices (Akkeren et al., 2013).

Forensic accountants also provided litigation support services to the EFCC by preparing reports, exhibits, and testimony for court proceedings (Akkeren et al., 2013). They served as expert witnesses in both Nigeria and UK courts, where they explained their findings and opinions on Ibori's financial activities and transactions (EFCC, 2014). They also faced cross-examination by Ibori's defense lawyers, who challenged their credibility, methodology, and conclusions (Akkeren et al., 2013).

The forensic accounting evidence was instrumental in securing Ibori's conviction in both Nigeria and UK. In 2012, Ibori pleaded guilty to 10 counts of money laundering and conspiracy to defraud in a UK court and was sentenced to 13 years in prison (EFCC, 2014). He also forfeited over \$50 million worth of assets to the UK authorities (EFCC, 2016). In 2016, he was ordered to pay a further \$117 million as a confiscation order by a UK judge (EFCC, 2016). In Nigeria, Ibori was convicted in 2014 by a federal high court on 15 counts of money laundering and corruption and was sentenced to 13 years in prison concurrently with his UK sentence (EFCC, 2014). He also forfeited several properties and bank accounts to the Nigerian government (EFCC, 2014).

Darius Ishaku's case

Darius Ishaku is the current governor of Taraba State since 2015. He was formerly the minister of state for power from 2011 to 2015 under former president Goodluck Jonathan. He is facing charges of money laundering involving over \$9 million that he allegedly received from a contractor as kickbacks for awarding power projects during his tenure as minister (EFCC, 2019). Ishaku's case also involved forensic accounting analysis to trace and verify the source and destination of the funds that he allegedly received. The EFCC hired forensic accountants from Ernst & Young to assist in investigating Ishaku's bank accounts and transactions (Oyedokun, 2013). Forensic

accountants used techniques such as transaction testing, cash flow analysis, reconciliation analysis, and trend analysis to identify suspicious deposits and withdrawals in Ishaku's accounts (Oyedokun, 2013).

The forensic accountants also provided litigation support services to the EFCC by preparing reports, exhibits and testimony for the court proceedings (Oyedokun, 2013). They served as expert witnesses in the federal high court where they presented their findings and opinions on Ishaku's financial activities and transactions (EFCC, 2019). They also faced cross-examination by Ishaku's defense lawyers, who questioned their credibility, methodology, and conclusions (Oyedokun, 2013). The forensic accounting evidence was crucial in establishing Ishaku's involvement in the money laundering scheme. In 2019, the federal high court ordered the interim forfeiture of Ishaku's assets worth over \$9 million to the Nigerian government pending the conclusion of the trial (EFCC, 2019). The trial is still ongoing as of the time of writing this essay.

Diezani Alison-Madueke's case

Diezani Alison-Madueke was the minister of petroleum resources from 2010 to 2015 under former president Goodluck Jonathan. She is accused of laundering over \$2.5 billion from the Nigerian National Petroleum Corporation (NNPC) and other sources through various bank accounts and companies in Nigeria and abroad (BBC, 2015). She is also alleged to have used her influence to award oil and gas contracts to her associates and relatives at inflated prices (Newsweek, 2017). Alison-Madueke's case involved a massive scale of financial transactions that required forensic accounting expertise to unravel. The EFCC hired forensic accountants from PricewaterhouseCoopers (PwC) to assist in tracing and recovering Alison-Madueke's assets (Al Jazeera, 2017). Forensic accountants used techniques such as data analytics, asset tracing, document examination, network analysis, and fraud risk assessment to establish the link between Alison-Madueke and her accomplices (Hao, 2012).

The forensic accountants also provided litigation support services to the EFCC by preparing reports, exhibits and testimony for the court proceedings (Hao, 2012). They served as expert witnesses in both Nigeria and UK courts, where they explained their findings and opinions on Alison-Madueke's financial activities and transactions (Al Jazeera, 2017; EFCC, 2020). They also faced cross-examination by Alison-Madueke's defense lawyers, who challenged their credibility, methodology, and conclusions (Hao, 2012). The forensic accounting evidence was vital in securing Alison-Madueke's forfeiture of assets in both Nigeria and the UK. In 2017, a federal high court ordered the interim forfeiture of Alison-Madueke's assets worth over \$150 million to the Nigerian government pending the conclusion of the trial (EFCC, 2020). In 2019, a UK court also ordered the seizure of Alison-Madueke's properties worth over \$40 million in London (EFCC, 2020). The trial is still ongoing as of the time of writing this essay.

Analysis of the impact of expert witnesses on the outcome of the cases

Expert witnesses are persons who have specialized knowledge, skill, experience, or training in a particular field that is relevant to a legal dispute. They are hired by either party to provide an independent and objective opinion on a specific issue that is beyond the common knowledge or understanding of the judge or jury. Expert witnesses can have a significant impact on the outcome of a case by influencing the decision-making process of the judge or jury.

In the three cases discussed above, expert witnesses played a key role in providing forensic accounting evidence that supported the prosecution's case against the defendants. Therefore, it can be concluded that expert witnesses had a positive and significant impact on the outcome of these cases by providing forensic accounting evidence that proved the guilt of the defendants beyond a reasonable doubt.

In addition to the above cases, Oyedokun (2013) assesses the role of forensic accountants in litigation support services, using an explanatory approach. He reveals that professional accountancy training alone is not sufficient to tackle the control deficiency and risk of fraudulent activities in an organization and to be a good expert witness. He recommends that forensic accountants should invest in whatever is necessary to acquire investigative skills and uphold the quality of honesty and objectivity. Similarly, Savage Accountancy & Valuation (2020) discusses the role of a forensic accountant in litigation, focusing on the collection of evidence. They state that forensic accounting specialists can be invaluable in the collection of evidence, as they will assist the legal team in unearthing information that might define the framework of litigation. They also state that they have exemplary expertise to detect fundamental issues that might not be noticeable to others.

SUMMARY OF MAIN RESULTS AND FINDINGS

1. The cases of James Ibori, Darius Ishaku, and Diezani Alison-Madueke demonstrate the importance of forensic accounting and litigation support in uncovering complex financial transactions and schemes used in money laundering cases in Nigeria.
2. The use of expert witnesses, who provided forensic accounting evidence, played a significant role in securing the conviction and forfeiture of assets of the defendants in these cases. Expert witnesses helped establish the existence and extent of money laundering activities identified and traced the source and destination of laundered funds, explained complex financial transactions and schemes, demonstrated the link between defendants and their accomplices, estimated the value and location of assets acquired with laundered funds, and provided credible and reliable information that withstood cross-examination.

3. The expert witnesses also helped educate and inform the judge or jury about forensic accounting concepts and techniques, simplified and clarified complex financial issues, enhanced the credibility and persuasiveness of the prosecution's case, countered or challenged the defense's arguments or evidence, and assisted the judge or jury in reaching a fair and reasonable verdict.

4. Forensic accountants must invest in investigative skills and uphold the qualities of honesty and objectivity to be effective expert witnesses in litigation support services.

5. Forensic accounting specialists can be invaluable in the collection of evidence, as they can help legal teams unearth information that might define the framework of litigation and detect fundamental issues that might not be noticeable to others.

CONCLUSION AND RECOMMENDATIONS

This research has evaluated the role of forensic accounting and litigation support in legal proceedings, with a particular focus on the use and effectiveness of expert witnesses. The paper has analyzed prominent cases of money laundering in Nigeria involving James Ibori, Darius Ishaku, and Diezani Alison-Madueke and has highlighted the crucial role played by forensic accountants in the investigation, analysis, and presentation of evidence in these cases. The paper has shown that expert witnesses provided critical forensic accounting evidence that helped establish the guilt of the defendants and contributed significantly to the outcome of the cases.

The findings of this research have important implications for policymakers, regulators, legal professionals, and other stakeholders involved in the fight against corruption, money laundering, and financial crimes. The paper has highlighted the need for greater investment in forensic accounting expertise and investigative skills to combat complex financial transactions and schemes used in money laundering. It has also emphasized the importance of expert witnesses in providing credible and reliable evidence in legal proceedings and educating judges and juries on complex financial issues.

In light of the above findings, this paper recommends that:

- i. Forensic accounting professionals should continue to enhance their expertise and skills to provide effective litigation support services and serve as credible expert witnesses in legal proceedings.
- ii. Policymakers and regulators should also prioritize the development of forensic accounting expertise and provide adequate support and resources to combat financial crimes.
- iii. Legal professionals should recognize and value the role of expert witnesses in legal proceedings and ensure that their testimony is given due consideration.

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