

## Corruption and Economic Performance in Nigeria: The Role of Forensic Accounting

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**Abstract :** This study investigates the role of forensic accounting in the fight against corruption in Nigeria for better utilization of public funds and economic growth and development of the Country. We adopted a trend analysis to show the performance of the Nigerian economy as well as the quality of institutions which government economic and political activities in the country. It is an established fact that Nigeria has performed badly since the 1960s to date in terms of institutional quality and economic development despite large amount of money obtained from the export of crude oil. It was revealed also that the fight against corruption has not been very successful in recent times because experts in the field of forensic accounting have not been utilized. With the successes recorded in dealing with fraud and embezzlement using forensic accounting, it has become imperative for the EFCC to use forensic accountants in the fight against corruption in the country. Also, there is the need to introduce very seriously, the teaching of forensic accounting in Nigerian Universities to train experts.

**Keywords :** corruption, economic performance, forensic accounting, Nigeria

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