

# **THE EFFECT OF FORENSIC ACCOUNTING IN COMBATING CORRUPTION IN GOVERNMENT AGENCIES IN UGANDA**

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**UGANDA CHRISTIAN  
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## DECLARARTION

I, Naigaga Ritah, declare that this dissertation titled **“The Role of Forensic Accounting in Combating Corruption in Government Agencies in Uganda”** is my original work and has not been submitted to any other institution of higher learning for the award of a degree or any other academic qualification.

All sources of information used in this study have been duly acknowledged in the list of references.

I therefore take full responsibility for any error or omissions that maybe in this work.

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## APPROVAL

This is to confirm that the report by **Naigaga Ritah** was done under my supervision as the university supervisor and is ready for submission to the business faculty for examination with my approval

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## **DEDICATION**

This dissertation is dedicated to my Almighty God for the wisdom, guidance, and strength provided to me throughout my academic career. Without the blessing of Him, without His strength and protection, it would never be possible to achieve this accomplishment.

This dissertation is also lovingly dedicated to my dear parents who have always inspired me and motivated me in all aspects of life. Through their sacrifices, prayers, and trust in me, they have helped make me what I am. They taught me about the importance of education and hard work which has directed me to carry out this study.

I express my thanks and gratitude towards my other family members for their support during this course of research.

I also dedicate this dissertation to our research methods lecturers who guided us on how we are supposed to carry out research. He really did a great work in inspiring my passion for accounting.

Lastly, I dedicate this work to my fellow students in the accounting option who are committed to promoting transparency, accountability and ethical financial practices that are needed in Uganda and beyond. May this study serve as a contribution towards a more honest and corruption-free people in the future in the public sector.

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## **ABSTRACT**

Corruption has remained one of the major challenges affecting the performance and credibility of government agencies in Uganda. Despite the many reforms and measures instituted, the incidence of embezzlement, procurement fraud, and financial malpractices continues to manifest itself, thereby undermining public service delivery. This study sought to investigate the impact of forensic accounting in the fight against corruption in government agencies in Uganda.

The study was guided by four major objectives: to investigate the role of forensic accounting in the identification of corruption, to investigate the effectiveness of forensic accounting techniques in the prevention and control of corruption, to identify the challenges facing forensic accountants, and to identify strategies for improving the use of forensic accounting in the fight against corruption.

A descriptive research design was used, which integrated both qualitative and quantitative approaches. The study targeted selected government agencies, including the Uganda Revenue Authority, the Office of the Auditor General, and the Inspectorate of Government. The study used structured questionnaires and interviews to obtain relevant information, which was analyzed using descriptive statistics and thematic analysis to arrive at meaningful conclusions.

From the findings, it is evident that forensic accounting is vital in the examination and discouragement of corruption through auditing, fraud examination, and evidence-based reporting. However, the effectiveness is constrained by various factors, including inadequate technical skills, insufficient technological tools, inadequate implementation of recommendations, and insufficient institutional support.

The study has shown that forensic accounting is a vital tool in enhancing transparency and accountability in government agencies. It is recommended that more training is needed in the field of forensic accounting, advanced forensic technology should be acquired, and forensic audit departments should be set up in all government ministries and agencies to combat corruption.

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## ABBREVIATIONS/ACRONYMS

*Table 1*

<b>Abbreviation</b>	<b>Meaning</b>
URA	Uganda Revenue Authority
IV	Independent Variables
IGG	Inspectorate of Government
DV	Dependent Variables
ACCA	Association of Chartered Certified Accountant
CPA	Certified Public Accountant
F/A	Forensic Accounting
GOU	Government of Uganda
GA	Government Agencies
SPSS	Statistical Package for Social Science
UIA	Uganda Investment Authority
OAG	Office of the Auditor General
ICPAU	Institute of Certified Public Accountant
UCU	Uganda Christian University
UNCST	Uganda National Council for Science and Technology

## CHAPTER ONE

### INTRODUCTION

#### **1.0 Background of the Study**

In this chapter, an introduction to the research on Forensic accounting, which is defined as the intersection of accounting, law, and investigative techniques, is given, noting that this field of accounting has a history that goes back thousands of years, beginning from ancient financial record checks.

The historical background of Forensic accounting on a global level begins in the Ancient and Early Roots of Forensic Accounting (3500BC-1800s), noting that the earliest evidence of Forensic accounting can be seen in the scribes in Pharaoh's court, fighting to prevent fraud, noting the inventories of precious items such as gold grain. The Early Modern Era of Forensic accounting notes that the term was not coined until 1946, but the field was not well known until the 20th century, noting the development of Forensic accounting in the 1980s to the present, noting that the formal development of Forensic accounting began in the 1980s in the United States, prompted by financial crises

In Africa, the development of White-Collar Crime that focuses on gained momentum in the 2000s and 2010s as a result of the increasing demand for transparency and the need to curb corruption. Also, in the adoption of the concept where the professional associations in the continent started embracing the use of forensic auditing techniques in the detection of financial statement fraud.

In the East African region, the application of forensic accounting practices has been key in the auditing of the public sector in countries such as Tanzania and Kenya in the quest for transparency in technical and vocational training. Although the need for the application of the concept is acknowledged in the fight against mismanagement in the region, there is a problem of limited resources.

However, in Uganda, the practice of forensic accounting began in recent years, focusing greatly on forensic audits for the enhancement of discipline in finance and the elimination of corruption in local governments and corporations. Forensic investigations have been widely applied in Uganda in dealing with procurement irregularities and unexplained expenditures, as in the case of the Kampala Capital City Authority (KCCA), in spite of the existence of statutory audits, and the country is moving towards specialized forensic investigations for the

prosecution of legal action against financial frauds, although in a developmental state of full compliance.

It has been recognized as one of the major challenges facing humanity in the context of sustainable socio-economic development, especially in developing countries in the world. According to the World Bank (2023), corruption drains the global economy of more than one trillion dollars every year, and developing countries are the main victims of corruption in the form of embezzlement, procurement corruption, and misapplication of public funds. In the context of Africa, corruption has remained a challenge in the context of the effectiveness of public institutions, thereby undermining the ability of countries in the region to achieve good governance and poverty reduction goals.

In Uganda, corruption has remained a challenge in spite of the many reforms and institutions put in place aimed at enhancing transparency and accountability in public institutions in the country. Embezzlement of public funds has been reported in different ministries, departments, and agencies (MDAs) in Uganda. According to transparency International's Corruption Perceptions Index (2023), Uganda ranked among countries in the world perceived as having high levels of corruption in the public sector in the country.

Uganda has developed a number of institutions aimed at providing oversight and combating corruption, such as the Inspectorate of Government (IGG), the Office of the Auditor General (OAG), the Directorate of Public Prosecutions (DPP), the Public Procurement and Disposal of Public Assets Authority, and the special court dealing with corruption cases. These institutions, although important in the fight against corruption in a society where the vice is a common phenomenon, have proved to be inadequate in dealing with the sophisticated nature of corruption, especially in the concealment and collaboration involved in the process.

Forensic accounting, therefore, is a practice that goes beyond the conventional audit practice by applying a wide range of techniques in the detection of fraud, as well as providing expert evidence in court cases. Forensic accounting has been instrumental in the detection of embezzlement and money laundering in both private and state institutions in South Africa and Nigeria, where it has been incorporated into the management of public finance, resulting in a significant reduction of fraud and corruption cases.

In Uganda, the application of forensic accounting is still in the emerging phase, especially in government institutions. For example, some government institutions, such as OAG and URA, have started to apply some elements of forensic audit, but its application is still limited owing

to various reasons, including lack of skills, lack of funding, lack of technology, and resistance from management. Despite the aforementioned challenges, the application of forensic accounting has shown its potential to improve accountability, transparency, and good governance through the enhancement of fraud detection and prevention systems.

Thus, the purpose of this study is to find out the effect of forensic accounting in the fight against corruption in government institutions in Uganda with a view to ascertaining its effectiveness, challenges, and ways of improving it.

### **1.1 Statement of the Problem**

Corruption has remained one of the biggest barriers to good governance and sustainable development in Uganda. This is despite the existence of various anti-corruption laws and institutions, such as the Leadership Code Act, the Inspectorate of Government Act, and the establishment of the Anti-Corruption Court. Yet, the country continues to lose billions of shillings annually due to corruption and financial management malpractices. Reports by the Office of the Auditor General and the Inspectorate General of Government have shown that corruption and financial management malpractices, such as embezzlement, procurement fraud, and financial misappropriation, continue to occur in various ministries, departments, and local authorities.

Traditional auditing practices have not helped in addressing these problems because these practices were mainly designed to test compliance rather than to investigate and expose fraud and corruption. This is because most audit systems do not have the required level of focus in investigating and exposing fraud and corruption, such as in cases where people have colluded, forged documents, and even used electronic devices to manipulate records. Most of the corruption and fraud cases go undetected and unresolved.

Forensic accounting, which emphasizes a more investigative and analytical approach, appears to provide a stronger framework for detecting and preventing these irregularities. Unfortunately, its usage in Uganda's public sector is still in its infancy. There is a lack of awareness of its importance, insufficient skill levels of accountants and auditors, and a lack of institutional frameworks for conducting a forensic investigation in the organization. In addition, factors such as political interference and poor enforcement of auditing bodies hinder the usage of forensic accounting techniques.

This situation, therefore, calls for critical questions, for instance, what is the current impact of forensic accounting in detecting corruption in Uganda's government institutions? How

effective are the current forensic accounting techniques in preventing corruption in Uganda? What are the challenges facing the usage of the techniques? It is, therefore, critical in developing mechanisms for ensuring that public resources are being utilized in a manner that promotes economic development in Uganda.

## **1.2 Objective of the Study**

### **General Objectives**

To identify the effect of forensic accounting in combating in combating corruption in government agencies in Uganda.

### **Specific Objectives**

To identify how forensic accounting can contribute to detecting corruption in government agencies in Uganda.

To determine the effectiveness of forensic accounting techniques in preventing and controlling corruption in government agencies.

To identify the challenges that are affecting the application of forensic accounting in combating corruption in public sectors.

To provide strategies for strengthening the use of forensic accounting in promoting accountability and transparency.

## **1.3 Research Questions**

The study is being guided by the following questions,

What are the contributions of forensic accounting in the identification of corruption in government agencies in Uganda?

How effective are the techniques of forensic accounting used in preventing and controlling corruption in government agencies?

Describe the challenges that hinder the effectiveness of forensic accounting in combating corruption?

What strategies can be adopted to strengthen the application of forensic accounting in Uganda's public sector?

## 1.4 Research Hypotheses

H0 (null): Forensic accounting does not make a significant contribution to the identification of corruption in government agencies.

H1 (Alternative): Forensic accounting makes a significant contribution to the identification of corruption in government agencies.

H0 (null) Forensic accounting techniques are not effective in preventing and controlling corruption in government agencies.

H1 (alternative): Forensic accounting techniques are effective in preventing and controlling corruption in government agencies.

## 1.5 Scope of the Study

**Content Scope:** The research explains the forensic accounting practices, including fraud detection and prevention, and challenges that affect the implementation of forensic accounting in public institutions. All this is aimed at reducing and preventing corruption in public institutions.

**Geographical Scope:** The research is being conducted on various government agencies in Uganda, including the Ugandan Government Revenue Authority (URA), the Office of the Auditor General (OAG), and the Inspectorate of Government (IGG).

**Time Scope:** The research is conducted within a period spanning 2019-2024, a period considered to have witnessed significant audit reforms and used to assess the current efficacy of forensic accounting practices.

## 1.6 Significance of the Study

**To government and oversight agencies.** The findings of this study will offer valuable insights on how forensic accounting can improve internal control systems, detect and prevent fraud, and instill financial discipline. Findings will offer policy-makers valuable insights on effective ways of designing anti-corruption strategies based on empirical evidence.

**To policy makers and regulators.** The findings of this study may offer useful insights on effective ways of developing policies that incorporate forensic accounting principles and practices in the public sectors of Uganda.

**To forensic accountants and auditors.** The findings of this study will offer a reference point for professional forensic accountants and auditors on the importance of forensic skills, tools, and ethics in enhancing the image of the accounting profession.

**To academic researchers and students.** The findings of this study will add to the few existing publications on forensic accounting in the context of the Ugandan public sector, thus offering a foundation for further studies on various topics in accounting, governance, and finance.

**To the general public.** By instilling integrity and accountability in the government's financial systems, this study indirectly benefits the general public through effective and efficient service delivery and utilization of resources.

## CHAPTER TWO

### LITERATURE REVIEW

#### **2.0 Introduction**

This chapter reviews the existing literature regarding the impact of forensic accounting in the fight against corruption in government institutions. The aim of this chapter is to see what other scholars and researchers have written regarding the practice of forensic accounting and its impact in the fight against corruption in public institutions. It seeks to establish the scholarly articles that discuss the impact of forensic accounting in enhancing accountability and reducing corruption in an organization.

It begins by reviewing the relevant theories that explain corruption and how it can be controlled or monitored in an organization or institution. It then explores the concepts of forensic accounting and corruption in government institutions and institutions at large. This chapter also explores empirical studies conducted internationally, regionally, and locally in order to see what has already been covered and what still remains unexplored.

This review is significant because it helps the researcher place the current research in the larger body of knowledge. It also helps the researcher pinpoint the gaps in the previous research.

This review is divided into the following main parts:

1. Theoretical framework
2. Conceptual review
3. Review of relevant empirical studies – International, Regional, and Local
4. Summary of the literature and the gaps in the research

#### **2.1 Theoretical framework**

This explains how some of these issues come about and how they can be resolved. There are relevant theories that are being used to explain the cause of financial misconducts, as well as the significance of accountability systems, in this particular study. These theories assist in bridging the gap between forensic accounting and corruption control.

##### **1. Fraud triangle theory (Donald Cressey, 1953)**

The theory of the fraud triangle was developed by a criminologist, Donald Cressey, in 1953. The theory states that for any fraud to take place, the following elements must be present: pressure, opportunity, and rationalization. Pressure, in this case, refers to the motivation to commit a crime, which may be financial, greed, or unrealistic targets. The second element, opportunity, refers to a situation where an employee takes advantage of a lack of controls, poor management, or lack of segregation of duties. The third element, rationalization, refers to a situation where an employee justifies the crime in his or her own mind, which may be, for example, being underpaid or peer pressure.

Forensic accounting reduces these factors. It reduces opportunities to commit fraud through improved internal controls, independent examinations, training, and awareness of ethical behavior. It also reduces rationalization through early detection, which in turn discourages the perpetrator.

This theory is relevant to this study because this theory explains that fraud is not committed randomly. It is committed only when the circumstances allow it to happen. And in this regard, forensic accounting is very helpful in preventing fraud.

## **2. Agency theory (Jensen & Meckling, 1976)**

Agency theory was proposed by Jensen & Meckling in 1976, which explains the relationship between the principal and the agent. In this case, the principal is represented by the citizens, while the agent is represented by the public officials in the government.

In this case, the problem arises when the agent is not acting in the best interest of the principal but in their own interest. This could lead to corruption among the agents, especially in a sector that is not well monitored.

In this case, forensic accounting can play a vital role in acting as a monitoring body to reduce the conflict of interest. Forensic accounting will ensure that the officials in the government are held accountable in case anything goes wrong, thus narrowing the information gap between the officials and the citizens.

## **3. White-Collar Crime theory (Sutherland, 1949)**

Sutherland, in 1949, proposed the theory of white-collar crime, which refers to the criminal acts performed by people in positions of power in the course of their work. These acts are

normally not violent but have financial consequences. They include embezzlement, bribery, and financial manipulations.

Corruption in government agencies can be attributed to white-collar crime. These acts are normally planned and hidden in financial transactions. Therefore, it is not easy to detect such acts using normal auditing techniques.

Forensic accounting is important in the analysis and detection of white-collar crime because it involves the combination of accounting, auditing, and legal expertise. It is helpful in the identification of complex financial acts being performed within government agencies by tracking the money flows and presenting evidence in a form suitable for use in court. It is therefore a vital tool in government agencies where corruption is normally perpetrated by people in positions of power.

#### **4. The theory of rational choice (Becker, 1968)**

The rational choice theory, as advanced by Gary Becker, implies that an individual will take part in an act of corruption or fraudulent activities after analyzing the gains against the possible risk of being caught or punished. An individual will take part in the act if he feels that the gains are higher than the risk of being caught.

In the case of corruption, if the organization lacks an effective enforcement mechanism, this might encourage the act of fraud. The need to increase forensic accounting might be a result of the need to identify and punish the individuals involved in the act, which might have increased the risk.

## **2.2 conceptual review**

This section provides detailed explanation of the main concept and variables used in the study.

### **1. Concept of forensic accounting**

Forensic accounting can be defined as the application of knowledge and skills in accounting for the investigation of financial information for use in court. Forensic accounting is different from the usual auditing procedures since it digs deeper into the organizations to uncover any hidden fraud. During my review of literature, I found that it is not just a matter of numbers as it is with the usual auditing procedures. Forensic accounting involves interviewing suspects, analysis of digital information, tracing of transactions, and preparation of expert reports.

In Uganda, it is still an emerging trend, with many public institutions still relying on the usual audit's procedure. The institute of Certified Public Accountants of Uganda has stressed the need for incorporating forensic skills in the training of students as a prerequisite for one to become a qualified accountant.

### **Concept of corruption**

Corruption is defined as the misuse of entrusted power for a personal benefit. According to Transparency international (2023), corruption can manifest itself in various ways, including bribery, embezzlement, procurement fraud, nepotism, and favoritism. In the public sector, corruption is known to undermine economic growth.

In Uganda, corruption manifests itself in various ways, including in public procurement, tax administration, and local services delivery. From various reports by the Office of the Auditor General (2023) and Inspectorate of Government (2022), it is evident that billions of shillings are lost annually through misappropriation and fraudulent contracts.

From my own reading, it is evident that corruption does not only result in a loss but also affects public trust and hinders national development.

## **2. Components of forensic accounting**

There are various elements of forensic accounting, which, together, enhance the war against corruption:

**Forensic auditing:** A method of systematic examination of financial data to identify and document any irregularities.

Fraud detection techniques: this entails the use of,

**Fraud prevention systems:** This entails designing and executing internal controls to prevent fraud from occurring.

**Litigation support:** This entails the creation of a forensic report, as well as providing expert witness support.

**Computer forensics:** This entails the application of technology to retrieve, analyze, and preserve data.

These elements of forensic accounting have made the practice much more investigative and proactive compared to auditing.

### **3. Forensic accounting and fraud detection**

Studies have indicated that it can increase fraud detection by identifying unusual financial patterns. For instance, it can be used to detect ghost workers, inflated contracts, and fictitious suppliers. Qualitative approaches include interview and behavior analysis. For example: variations in expenditures, inflated contracts or fictitious suppliers, fictitious suppliers.

A number of researchers have indicated that audits can sometimes miss sophisticated fraud. Forensic audits are used to detect any intentional wrongdoing. Akenbor and Ibanichuka (2012) indicate that forensic auditing is used to detect hidden manipulations of financial information, which are normally missed by common audits. Forensic auditing can therefore drastically improve fraud detection in Uganda.

### **4. Forensic accounting and fraud prevention**

Apart from detecting fraud, there is a preventive role of forensic accounting. For instance, when employees are aware of the possibility of a forensic audit, they will avoid engaging in any form of corruption.

Studies have shown that organizations with effective forensic accounting have a reduced number of repeated cases of fraud. Prevention is achieved through effective internal controls, monitoring, and ethical awareness. According to Owolabi and Dada (2020), prevention is achieved when employees are aware that their actions are subjected to a deep level of security and legal consequences. Government agencies have seen a reduced number of repeated offenses through the implementation of forensic auditing.

### **5. Forensic accounting and litigation support**

As discussed in the review of the literature, a vital role of the forensic accountant in litigation cases is to provide financial evidence that will hold up in court. The expert testimony of a forensic accountant aids the judiciary and prosecutors in understanding complex financial transactions.

In Uganda, the forensic evidence has played a vital role in prominent cases of corruption against government officials. The Anti-Corruption Court relies on expert financial reports to aid in the prosecution of corrupt officials.

### **6. Challenges in applying forensic accounting in Uganda**

However, the use of forensic accounting in Uganda has been hindered by a number of challenges, including:

**Lack of expertise:** The number of trained forensic accountants in both the private and public sector is few.

**Lack of technological expertise:** The lack of advanced forensic tools and data analysis software has hindered the use of forensic accounting in Uganda.

**Lack of legal expertise:** The lack of enforcement of anti-corruption legislation and the failure of courts to incorporate forensic accounting in the justice system have hindered its use in Uganda.

**Political interference:** The influence of political leaders has hindered the use of forensic accounting in Uganda.

**Funding constraints:** The lack of budgetary allocations for forensic audits has hindered its use in Uganda.

**Lack of awareness:** The perception of most managers and accountants that forensic accounting is optional, not compulsory, has hindered its use in Uganda.

## **2.3 Empirical Review**

Empirical researches give an illustration of the way in which forensic accounting has been used in practice.

### **1. International empirical researches**

Singleton & Singleton (2010) discovered that the use of forensic accounting was essential in exposing corporate scandals like Enron and WorldCom in the United States, and stressed the significance of forensic audits in ensuring investors and the general public from financial losses.

Bhasin (2015), writing about India, stated that forensic accounting plays a significant role in improving the corporate governance due to revealing control weaknesses and decreasing fraudulent operations.

According to Omar & Baker (2012) from Malaysia, there was a 45% decrease in financial fraud cases among companies that utilized forensic audits than among the organizations that applied traditional auditing techniques.

Curtis (2008) pointed out that forensic accounting became widely known for being a method of preventing white-collar crime due to its preventive

### **1. Regional studies (Africa)**

In their study on forensic accounting in the Nigerian public sector, Modugu and Anyaduba (2013) stated that the use of forensic accounting makes fraud easier to detect and reduces prosecution costs. They recommended the establishment of forensic accounting units in all ministries within government.

Forensic accounting in Ghana was also investigated by Owolabi and Dada (2020), who reported a positive correlation between the adoption of forensic audits and a reduction in financial mismanagement. The lack of funding and political interference were listed as major challenges.

According to Muthomi (2017) in Kenya, forensic accounting has positively contributed to public sector governance by making audit reports more accurate.

## **2. Local studies (Uganda)**

In Uganda, Mugisha (2020) examined the impact of forensic auditing on financial accountability within local government units. It was found that forensic audits contributed to the discovery of fake employees, misuse of funds, and the retrieval of misappropriated resources.

Similarly, Kaggwa (2022) showed that incorporating forensic techniques in the activities of the Office of Auditor General helped identify irregularities in procurement and misappropriation within governmental organizations.

Namugaza (2022) identified obstacles to the implementation of forensic accounting practices, such as the absence of professionals in this field, low levels of public awareness, and inadequate collaboration between anti-corruption agencies.

Despite their value, the studies mentioned above mainly consider financial accountability instead of corruption as a systemic problem, which is why there is a research gap in this area.

### **2.4 Conceptual Framework**

The Conceptual framework shows the connection between forensic accounting and the prevention of corruption.

#### **IV (independent variables): Forensic accounting**

- Fraud detection
- Prevention of fraud
- Litigation

- Data analysis

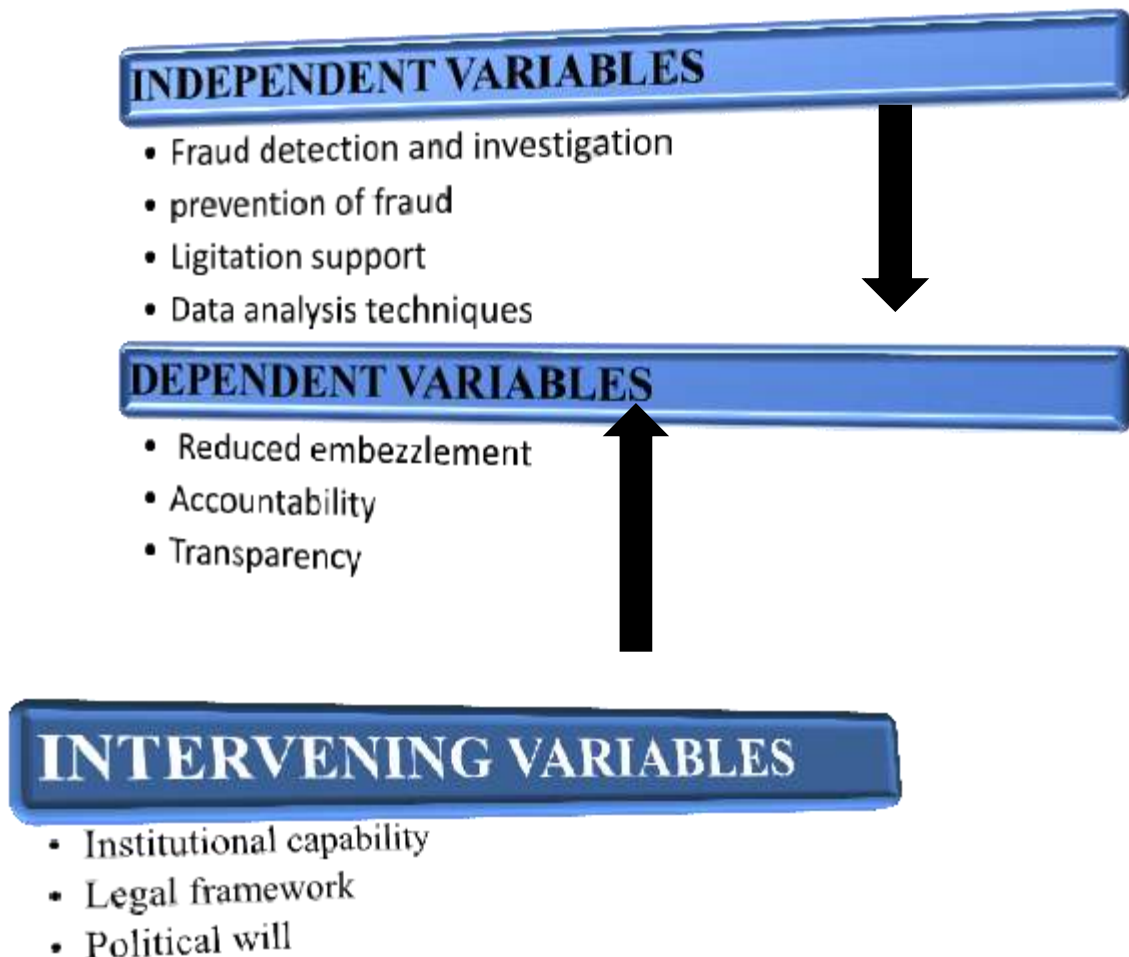
**DV (dependent variables): Combating corruption**

- Minimizing cases of embezzlement
- Transparency
- Accountability
- Effective prosecution

**Intervening variables**

- Institutional capability
- Legal system

*Figure 1: Conceptual framework*



**2.5 Summary of Literature and Research Gaps**

It is evident from the literature review that forensic accounting is a powerful tool that can help promote accountability and combat corruption. Nevertheless, there are various areas that require attention.

1. Scarcity of empirical literature: Very few studies have thoroughly explored the potential of forensic accounting in combating corruption in the offices of the Ugandan government.
2. Ignorance of context: Most of the literature ignores the importance of the political and institutional context in Uganda.
3. Insufficient implementation considerations: The literature fails to explore how forensic accounting can be effectively implemented within the operations of the public sector.
4. Tactical issues: Insufficiency of literature on how digital forensics can assist in investigating cases of corruption.

The current research aims at addressing these gaps through an empirical investigation into the potential of forensic accounting in combating

## CHAPTER THREE

### RESEARCH METHODOLOGY

#### 3.1 Introduction

In this chapter, the researcher provides an overview of the research design and methodologies adopted in conducting the study on the impact of forensic accounting in fighting corruption in public institutions in Uganda. The chapter gives details on the research design, target population, sample size, sample design, data sources, data collection techniques, data analysis technique, validity and reliability of research, as well as limitation of the study.

#### 3.2 Research design

This study used a descriptive and cross-sectional design approach that involved both quantitative and qualitative research methods.

The descriptive approach was adopted due to its ability to give the researcher the opportunity to describe the current situation on the application of forensic accounting and corruption control in governmental organizations.

Crossed-sectional design was helpful in collecting data through various respondents at once, thus making it effective and economical.

Both quantitative and qualitative data was adopted since the former helped in analyzing relations statistically while the latter gave deeper insight into the perceptions of respondents.

In accordance with Kothari (2014), this approach helps to fight both approaches, thereby enhancing validity.

#### 3.3 Study area

This study was carried out at various government offices in Uganda responsible for the management of finance, audits, and fight against corruption. This included:

1. The Office of the Auditor General (OAG), which is charged with auditing public financial statements.
2. The Uganda Revenue Authority (URA), which is responsible for the collection of revenues and enforcing tax laws.

3. The Inspectorate of Government (IGG), which is charged with checking and ensuring that there is no corruption and that the leadership code is enforced.
4. The Ministry of Finance, Planning and Economic Development (MFPED), which is in charge of budgeting and expenditures.

### **3.4 Study population**

The population for the research included employees and managers from the departments of financial management and accounting. This comprised, internal and external auditors, accountants, legal officers, forensic investigators, anti-corruption officers, senior management employees, and many others. The targeted population for internal human resources data (estimated 2024 figures) is 320 individuals from the four agencies. The selected departments comprising these employees were picked due to their position at the center of financial transactions, monitoring of compliance and fraud. They had knowledge regarding the application of forensic accounting techniques and the difficulties encountered when tackling corruption in government institutions.

### **3.5 Sample size**

The Sample Size for the Study Sample size for the study included 120 respondents who were drawn from the target population of employees working in the various departments in the selected government agencies. This included finance, internal audit, procurement and legal services. The employees in these departments were considered appropriate for the study since they are directly involved in finance management and corruption practices.

Factors for choosing this sample size were based on my objective of getting valid and credible information while taking into consideration the constraints of time, availability of information, and resources. This sample size was considered appropriate to capture varying views and experiences related to the effect of forensic accounting in tackling corruption among government agencies.

This sample size helped me to get meaningful information without compromising on the quality of analysis.

### **3.6 Sampling techniques**

This technique could have been used through two sampling techniques; purposive and simple random sampling.

In Purposive Sampling, selection of participants included important people like senior auditors, forensic accountants, and investigators, who would have specialized information on forensic activities and how to prevent corruption.

In Simple Random Sampling, selection of other staff members was done to give all an equal opportunity to be selected.

### **3.7 Data sources**

The Primary and secondary data were sourced during the research process.

1. **Primary data** which were gathered through direct contact with people through questionnaires and interviews to get information about forensics accounting and their experiences in corruption control.
2. **Secondary data** that was gathered from published materials like reports, journals, books and even documents from government agencies like reports of the auditor general and the inspectorate of government.

### **3.8 Data collection methods and instruments**

Two major research tools were employed to gather information. These include structured questionnaires and interview schedules.

#### **1. Questionnaires**

A questionnaire comprising closed-ended and open-ended questions was developed for use among the selected participants. The questionnaire comprised of five parts including:

- Information on the background of the respondents
- Forensic accounting procedures (fraud detection and prevention, and litigation support services)
- Level of corruption within government departments
- Forensic accounting's role in curbing corruption
- Challenges facing forensic accounting

Questionnaire surveys are preferable since they can be easily administered and are anonymous. Besides, they provide quantifiable information for statistical analysis.

#### **2. Interviews**

Semi-structured interviews were carried out with key informants, including senior auditors, investigators, and legal advisors. The process of interviews yielded rich qualitative data on the experiences of institutions, policies adopted, and problems encountered while using forensic accounting to tackle corruption.

#### **Review of documents**

A wide range of secondary sources, including audit reports, official documents of the government, policy briefs, and past literature were examined.

### **3.9 Data collection procedure**

Authorization was received from the University Faculty Research Committee. It enabled me to acquire authorization from the management of the concerned government agencies. This gave me the opportunity to acquire the required permission to carry out the research from the government agency in question. The follow-up was then made to explain the research objective to ensure cooperation during the study period.

The data collection process took place in several stages. First, I administered questionnaires to the concerned officers. In most cases, questionnaires were issued through physical distribution so that personal contact was achieved during data collection process. They were informed about the main objective of the research and reassured on confidentiality of their answers. They were given enough time to answer questions to prevent disruption of their schedule.

Following up with the respondents was done to enhance response rate in an effective manner. Follow-up was accomplished using phone calls and field visits. This strategy contributed to the large number of returned questionnaires.

Interviews were also conducted using a sample of concerned persons in auditing, investigation and financial

### **3.10 Data analysis**

The methods used for analyzing both qualitative and quantitative data included:

#### **1. Quantitative data analysis**

Data obtained from the questionnaire were then coded and subjected to analysis using the statistical package for social sciences (SPSS). This was done through:

a. **Descriptive Statistics** including frequencies, percentages and means to analyze the response data.

b. **Inferential Statistics** involving correlation and regression analysis aimed at examining the correlation between forensic accounting practices and corruption prevention.

Data presentation was through the use of tables, figures, charts and graphs.

#### **2. Qualitative data analysis**

Qualitative data obtained from the interviews were analyzed using thematic analysis by categorizing the responses thematically and interpreting in relation to the objectives of

### **3.11 Validity and reliability of research instruments**

#### **1. Validity**

Validity entails the extent to which the measures used are capable of accurately measuring what they should measure. In order to achieve validity. Both the questionnaire and the interview guide were reviewed by experts in research and the supervisors. A pilot test was carried out on 3 non-randomly selected government officers in the government department and ambiguous questions were eliminated. Calculation for Context Validity Index (CVI) was done and those exceeding 0.7 were retained.

#### **2. Reliability**

Reliability pertains to how reliable an instrument is at generating consistent findings. The Cronbach's Alpha Coefficient was calculated through SPSS to measure internal reliability. Any reliability score that falls above 0.7 is regarded as reliable. It made sure that the data gathered is valid and reliable.

### **3.12 Ethical considerations**

The study adhered to ethical considerations.

Informed consent was sought from all the respondents prior to data gathering.

Confidentiality and anonymity were guaranteed to the respondents, and data was collected for academic use only.

The respondents retained the option to terminate their participation in the study.

No pressure, deceit, or fabrication of data was involved in the study.

The researcher conformed to the requirements of THE Uganda National Council for Science and Technology (UNCST).

### **3.13 Limitations of the study**

In spite of adequate planning, this study faced several challenges like:

1. Resistance from respondents. Some officers were reluctant to give any information regarding corruption cases.
2. Their busy schedules, which made it difficult for us to have many interviews.

3. Lack of funds that hampered our traveling activities and data gathering.
4. Accessing confidential documents since some audit reports were restricted by their confidentiality status.

These challenges were handled successfully through perseverance and confidentiality, among others.

## CHAPTER FOUR

### RESULTS AND DISCUSSION

#### 4.0 Introduction

This chapter provides the results of the study derived from the data gathered from the respondents in the chosen government organization (Office of the Prime Minister- OPM). Results will be provided in relation to the objectives of the research and the research questions that have been raised by the researcher. The result of the study will be backed up by the presentation of descriptive statistical analysis, tables, and qualitative discussions.

The current study was conducted to investigate the impact of forensic accounting in the fight against corruption in government organizations in Uganda. The specific objectives of the research included the following.

1. To assess the impact of forensic accounting techniques in uncovering corruption cases in government organizations in Uganda.
2. To investigate the impact of forensic accounting on the prevention of corruption in government organizations in Uganda.
3. To establish the ways forensic accounting aids in prosecuting corruption cases in government organizations in Uganda.

#### 4.1 Response rate

Out of the 120 questionnaires that were handed out to the employees at the OPM and officers at the IG, 102 were received, amounting to a return of 85%, which is acceptable for analysis..

#### 4.2 Demographic characteristics of respondents

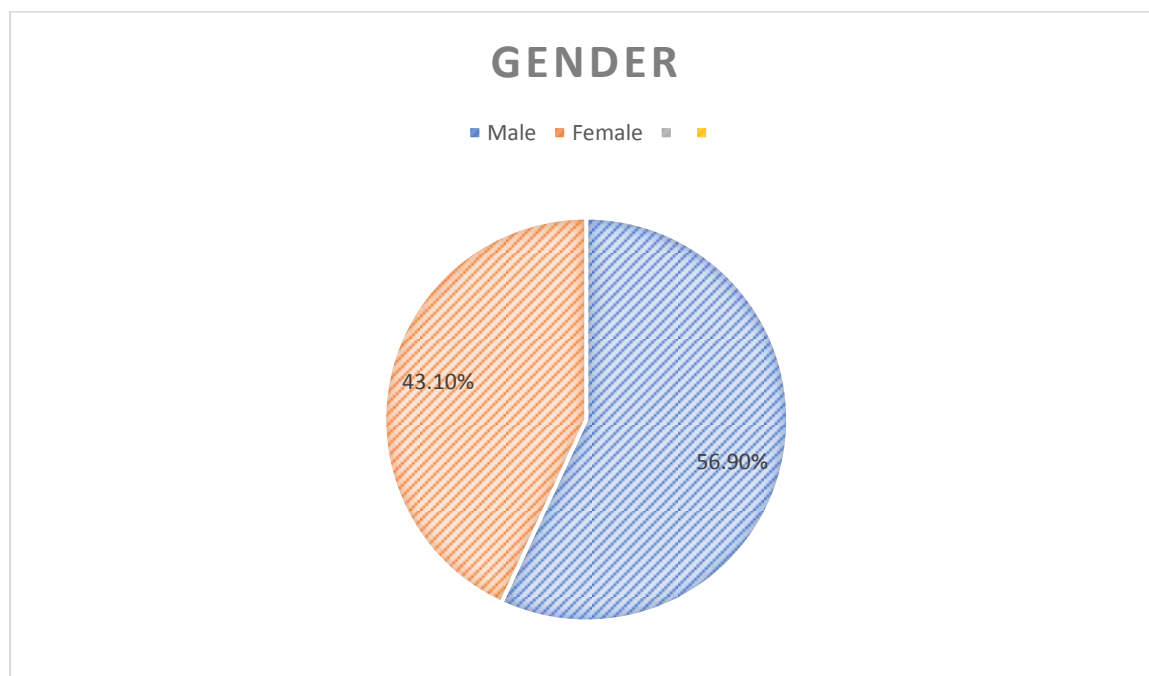
Getting to know more about the demographic characteristics of the respondents gives meaning to the results. The characteristics considered here are age, sex, education, and experience.

1. *Table 2 Gender of respondents*

Gender	Frequency	Percentage (%)
Male	58	56.9

Female	44	43.1
Total	102	100

**Figure 2: A pie chart showing the Respondent's gender**

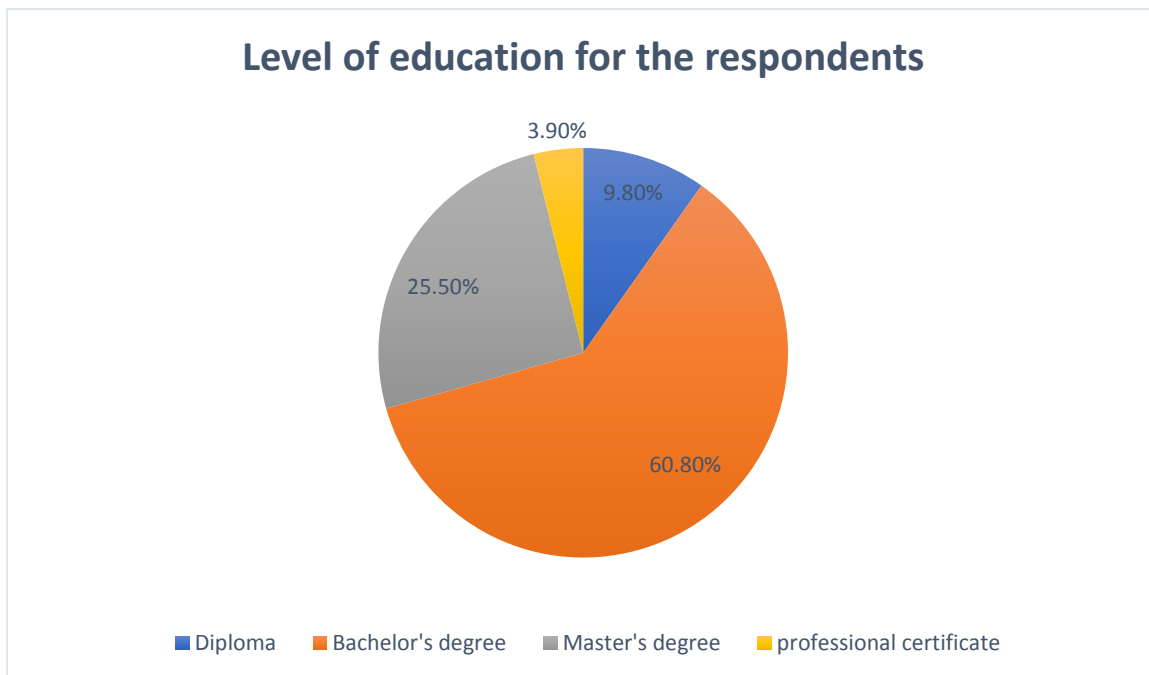


It shows that the majority of the respondents were males accounting for (56.9%). It is very normal in most public agencies in Uganda because of domination of men in most organizations. The findings also show the need to foster gender equality, particularly in positions overseeing financial matters.

**2. Table 3: Level of education**

Education level	Frequency	Percentage (%)
Diploma	10	9.8
Bachelor's degree	62	60.8
Master's degree	26	25.5
Professional certificate (CPA/ACCA/CFE)	4	3.9
Total	102	100

**Figure 3: Pie chart showing respondents' level of education**

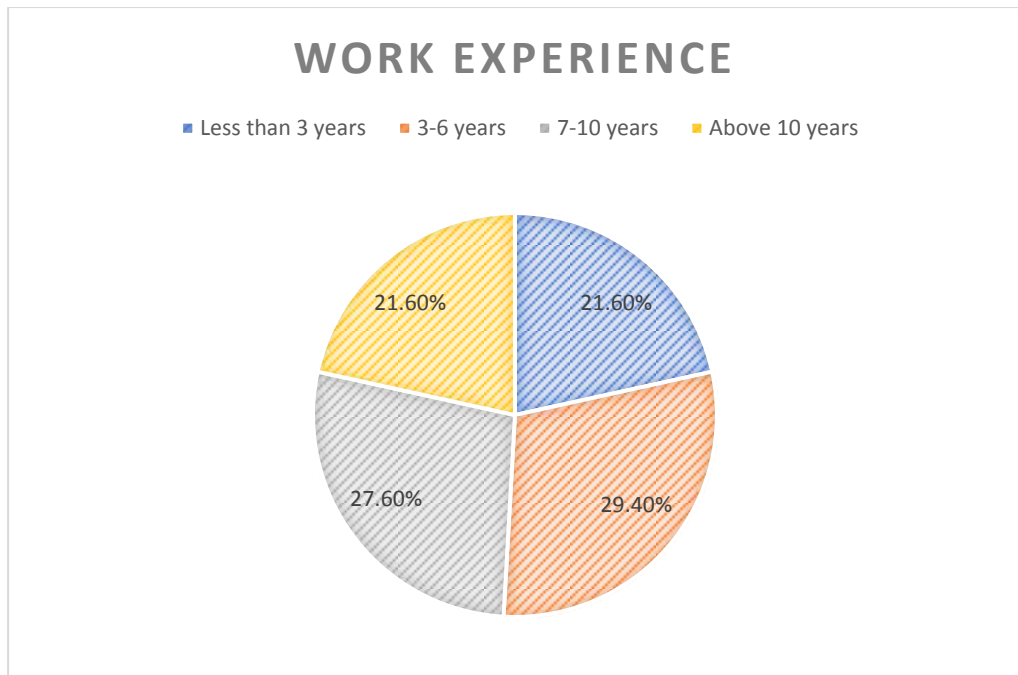


**Interpretation.** It was found out that the majority of the respondents possessed bachelor’s degrees (60.8%) signifying sufficient academic ability. Nevertheless, few individuals were able to obtain credentials related to forensic practices, specifically CFE (3.9%).

**Table 4: Work experience in public sector**

Experience	Frequency	Percentage (%)
Less than 3 years	22	21.6
3-6 years	30	29.4
7-10 years	28	27.5
Above 10 years	22	21.6
Total	102	100

**Figure 4: A pie chart showing Respondent’s work experience I public sector**



### 4.3 Presentation of results according to the research objectives

#### 1. Objective one: Effect of forensic accounting techniques in detecting corruption

The respondents were requested to state the extent to which forensic accounting helps in detecting corruption. Where their responses were collected and analyzed to determine how effective these techniques are being achieved to identify fraud activities in an organization below

*Table 5: The role of forensic accounting techniques in detecting corruption*

Statement	Mean	Interpretation
Forensic audits uncover hidden financial irregularities.	4.35	Very high
Data analytics helps identify unusual patterns in transactions.	4.21	High
Document examination reveals forged or altered records.	4.17	High
Digital forensic helps trace illegal payments.	4.04	High
<b>Average mean</b>	<b>4,19</b>	<b>High</b>

**Interpretation.**

It is seen from the findings that the subjects believe that forensic accounting can be an essential instrument in fighting against corruption within the public organization.

**Qualitative analysis**

Data obtained from the interviews has provided additional evidence to support the quantitative findings. According to the subjects, forensic auditing helps expose any fraud and corruption related to procurement practices.

**Discussion**

The above-mentioned findings confirm the views of Nandala (2020), who found out that the use of forensic accounting could improve fraud detection processes within the Office of the Auditor General, according to Triangle Theory because it limits the opportunities for fraud.

*1. Table 6: Objective two: Contribution of forensic accounting in preventing corruption*

<b>Statement</b>	<b>Mean</b>	<b>Interpretation</b>
Forensic accountants strengthen internal controls.	4.11	High
Continuous monitoring reduces opportunities for fraud.	4.08	High
Staff awareness of forensic audits deters corruption.	4.13	High
Risk-based forensic reviews help prevent financial abuse.	4.06	High
<b>Average mean</b>	<b>4.10</b>	<b>High</b>

**Interpretation**

It is evident from Table 6 that the respondents felt forensic accounting plays a significant preventive role in the fight against corruption.

**Qualitative results**

The interviewees highlighted that

Deterrence from fear of forensic investigations

Forensic examination decreases procurement fraud

Training public servants in forensic accounting creates accountability.

## Discussion

The findings support the arguments made by Kiganda and Kinyua (2019) on the preventive nature of forensic accounting. The results also reflect agency theory where agents (public servants) act responsibly due to increased surveillance.

**Table 7: Objective three: Role of forensic accounting in supporting prosecution**

Statement	Mean	Interpretation
Forensic accountants provide expert testimony in court.	3.89	High
Forensic evidence improves the quality of corruption cases.	4.02	High
Tracing financial trails supports legal investigations.	4.10	High
Forensic reports help secure convictions of corrupt officials.	3.97	high
<b>Average mean</b>	<b>3.99</b>	<b>High</b>

## Interpretation

Results have demonstrated that forensic accounting plays a significant role in making corruption case prosecutions effective. Qualitative results Participants stated that

- The courts depend more and more on forensic evidence.
- Forensic accountants make complex financial crimes understandable to judges.
- Cases that lack forensic evidence end up being dismissed because there is no sufficient evidence. Discussion The results concur with the views expressed by Owojori and Asaolu (2009) that forensic accounting improves legal processes with credible evidence. This is consistent with white-collar crime theory that emphasizes the use of specialized investigative tools.crimes.

#### **4.4 Overall discussion of findings**

The overall findings show that forensic accounting plays a major role in combating corruption.

##### **1. Detection**

- Detects covert irregularities.
- Identifies patterns of fraud.
- Provision of investigative information.

##### **2. Prevention**

- Improves internal controls.
- Increases accountability and transparency.
- Acts as a deterrent to would-be offenders.

##### **3. Prosecution**

- Offers professional evidence.
- Assists in enforcing laws.
- Aids in securing convictions.

The above findings support the idea that forensic accounting is necessary in implementing anti-corruption reforms in Uganda. Nevertheless, constraints like a shortage of qualified staff, insufficient funding, and political interference are some of the major obstacles.

## CHAPTER FIVE

### SUMMARY, CONCLUSION AND RECOMMENDATIONS

#### 5.0 Introduction

This chapter gives an overview of the study and the findings and recommendations that emerged as a result of the research conducted. This chapter also discusses further areas for research. The study investigated the effects of forensic accounting in fighting corruption in government organizations in Uganda through an analysis of OPM as a case study. Having gone through the findings as discussed in chapter four, this chapter seeks to analyze the significance of the findings.

#### 5.1 Summary of the study

The primary aim of the study was to evaluate the extent to which forensic accounting helps combat corruption in Ugandan government organizations. Some of the objectives that guided this study include the following;

1. To evaluate the significance of employing forensic accounting methods in uncovering corruption in government organizations in Uganda.
2. To investigate the significance of employing forensic accounting methods in preventing corruption in government organizations in Uganda.
3. To evaluate the significance of employing forensic accounting in prosecuting corruption cases in government organizations in Uganda.

A descriptive research design that integrated both qualitative and quantitative aspects was utilized in this study. Questionnaire and interview approaches were employed in collecting information from staff members in the selected government organizations involved in financial monitoring and anti-corruption practices.

A total of 120 questionnaires were administered where 102 questionnaires were successfully retrieved giving a response rate of 85%.

#### 5.2 Summary of finding

From the results, forensic accounting plays a significant role in examining corruption. Majority of Respondents were convinced that forensic audits expose irregular financial activity, suspicious financial transactions and fraudulent documentation. Data Analytics exposes any abnormal financial behavior. Additionally, from interviews, it became evident that forensic investigations are more comprehensive and therefore more effective when it comes to detecting financial manipulations. Therefore, it can be argued that forensic accounting enhances the capability of government agencies to detect corruption cases early on.

The results revealed that forensic accounting helps a lot in preventing corruption. First, according to respondents, continuous supervision and enhanced internal control make sure that there is minimal room for financial misconduct. An additional finding was the fact that forensic investigations act as a deterrent to any financial malpractice. It is evident that once employees know that their financial operations will undergo.

In its results, the study found that forensic accounting helps in prosecuting corruption by being an expert witness in court, identifying where funds have been misused, preparing

forensic reports, improving the quality of evidence used in prosecuting cases and cases backed by forensic evidence are most likely to succeed.

### **5.3 Conclusions**

This research sought to investigate the impact of forensic accounting in the fight against corruption in government departments in Uganda. Based on the results obtained from the analysis of the data collected from the respondents and the review of the relevant literature, forensic accounting plays an important role in the fight against corruption. Nevertheless, the effectiveness of forensic accounting is contingent on how well the support system is built within organizations.

### **Findings and Discussions**

The results reveal that forensic accounting improves the investigation of corruption cases. While normal audit entails verifying whether the required accounting standards have been followed, forensic accounting goes beyond this and investigates the motive for transactions. Forensic accounting follows the flow of money, searches for discrepancies, and looks for irregularities that show deliberate actions. According to most of the officers' statements, forensic accounting has contributed to exposing fraud in purchasing goods and services, ghost workers, and illegal payments.

The Forensic accounting not only detects fraud after it happens, but also prevents it. With the knowledge of forensic accounting techniques and procedures, employees will be scared of doing any wrong because the likelihood of being caught increases. Besides, forensic accounting helps improve internal control mechanisms as it uncovers flaws beforehand. Thus, it helps to cultivate a sense of responsibility within public agencies.

The research shows that even though there have been positive results, the implementation of forensic accounting in Uganda is quite complicated due to certain difficulties. The insufficient amount of professional training, poor technology, and institutional interference are seen as obstacles to success. Respondents note that the lack of independence and resources will prevent forensics from reaching its maximum efficiency. Hence, the success of forensic accounting implementation depends not only on qualified professionals, but also on organizational support.

Finally, the research concludes that despite the numerous advantages of forensic accounting, its successful application in Uganda is difficult due to the lack of skills, funding, technology, and political interference.

#### **5.4 Recommendations**

Recommendations that can be made from the results of this study for enhancing the effectiveness of forensic accounting in fighting corruption in government departments in Uganda include;

The importance of investing in training and development cannot be overstated. It was noted during this research that although a number of employees in government departments are academically qualified, very few have the expertise in forensic accounting. Therefore, it would be important to ensure that continuous professional development takes place in order to enhance the skills of the workforce. This could involve sending the staff to undergo professional development programs such as forensics certification courses.

There is a need for government agencies to enhance their use of technology in their financial investigations. Most corruption activities in the current world are based on electronic money transfers, electronic record tampering, and other advanced financial processes. Without the right technology, it may be very hard to detect such sophisticated fraud. An investment in a secure system for managing evidence would increase efficiency during investigations. Corruption, with proper personnel, could significantly enhance the efficiency of investigations.

The study highlights the need for enhanced collaboration among government agencies. Anti-corruption activities become ineffective where different agencies work independently. There should be established mechanisms through which information can be exchanged and coordinated between audit offices, investigative offices, and prosecuting departments. This could be done through joint conferences and common databases among other initiatives.

It is important that forensic accounting techniques are not only applied when there have been cases of significant fraud, but also become part of the audit process. The undertaking of regular forensic risk assessments and surprise audits may assist in uncovering early warning signals, thus helping governments to prevent corruption and improve their preventive mechanisms.

To conclude, for forensic accounting to be developed effectively in Uganda, it is important to focus on developing expertise, applying new technology, ensuring organizational independence, fostering cooperation, establishing preventive mechanisms, and promoting ethical leadership.

### **5.5 Area of further research**

Some areas that should be explored in future studies are discussed below.

1. The efficacy of digital forensics in addressing cyber-related corruption in Uganda.
2. Difficulties encountered by forensic accountants in Ugandan public organizations.
3. Comparative analysis of forensic accounting application in central and local governments.
4. Use of artificial intelligence in forensic accounting and fraud detection in Uganda.

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## **APPENDICES**

### **APPENDIX I: QUESTIONNAIRE FOR STAFF IGG HEADQUARTERS**

**UGANDA CHRISTIAN UNIVERSITY**

**SCHOOL OF BUSINESS**

**RESEARCH QUESTIONNAIRE**

Dear Respondent,

My name is Naigaga Ritah, a student at Uganda Christian University (UCU), Mukono, studying for a Bachelor of Business Administration in Business Administration under the title: **“The effect of forensic accounting in combating corruption in government agencies in Uganda.”**

Your participation in this research is highly appreciated since your opinion is vital to the success of my research. The data collected will solely be used for academic purposes and will be handled with utmost confidentiality.

Please tick the appropriate box for your response below.

## **APPENDIX II**

**SECTION A: DEMOGRAPHIC INFORMATION**

Part 1

Please tick on the right alternative provided below as you respond.



Gender

- Male
- Female

Age bracket (years)

- Below 25
- 25-35
- 35-44
- 45-54
- 55 and above

Level of education

- Diploma
- Bachelor's degree
- Master's degree
- Professional qualification (CPA, ACCA, CFA)
- Other (specify)

Work experience

- Less than 2 years
- 2-5 years
- 6-10 years
- Above 10 years

**SECTION B: FORENSIC ACCOUNTING PRACTICES**

Rate the following based on the level of agreement.

Key: 1= Strongly disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly agree

**Table 8:**

<b>Statement</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1. Our agency conducts forensic audits regularly.		✓			
2. Forensic accounting tools help detect financial irregularities.					✓
3. Staff are trained in forensic and investigative methods.				✓	
4. Forensic accounting has improved internal controls in public institutions.					✓
5. Forensic investigations produce reliable evidence for prosecution.					✓

**SECTION C: EFFECT OF FORENSIC ACCOUNTING ON COMBATING CORRUPTION**

**Table 9:**

<b>Statement</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1. Forensic accounting improves detection of corruption cases.					✓
2. Forensic accounting enhances transparency in government agencies.				✓	
3. Forensic investigations deter future corruption activities.			✓		
4. Evidence collected through forensic audits supports successful prosecution.			✓		

### APPENDIX III

**Table 10: WORK PLAN (GANTT CHART FORMAT)**

Activity	Months			
	1	2	3	4
Topic selection & approval	✓			
Proposal writing		✓	✓	✓
Proposal defense			✓	
Data collection		✓	✓	

**APPENDIX IV**  
**BUDGET ESTIMATE**

*Table 11:*

<b>Item</b>	<b>Quantity</b>	<b>Unit cost (ugx)</b>	<b>Total (ugx)</b>
Printing	50	100	5,000
Transport			25,000
Internet			40,000
Photocopying materials			6,000
Stationary			4,000
<b>Total estimated cost</b>			<b>80,000</b>