

1. Enofe, A. O., Omagbon, P., & Ehigiator, F. I. (2015). Forensic audit and corporate fraud. *International Journal of Economics and Business Management*, 1(7), 1-10.

The article "Forensic Audit and Corporate Fraud" discusses the importance of forensic audit in detecting and preventing corporate fraud. The authors argue that corporate fraud can have significant negative consequences for businesses, investors, and the economy; therefore, effective fraud detection and prevention mechanisms are essential. The authors define forensic audit as a process of investigating financial records to identify potential fraud and discuss its key features and benefits. They also outline various types of corporate fraud, including financial statement fraud, embezzlement, and asset misappropriation, and describe how forensic audit can be used to detect each type of fraud. The article concludes by emphasizing the importance of forensic audit in combating corporate fraud and calling for increased adoption of this practice by businesses and regulatory authorities.

2. Onodi, B. E., Okafor, T. G., & Onyali, C. I. (2015). The impact of forensic investigative methods on corporate fraud deterrence in banks in Nigeria. *European Journal of Accounting, Auditing and Finance*, 3(4), 69-85.

The article examines the impact of forensic investigative methods on corporate fraud deterrence in banks in Nigeria. The authors conducted a survey of 350 bank employees and found that the use of forensic investigative methods such as fraud risk assessments, fraud detection software, and internal audit significantly reduced the incidence of corporate fraud in banks. Additionally, the study found that the level of employee training in fraud detection and prevention was positively associated with the use of forensic investigative methods. The authors recommend that Nigerian banks should prioritize the adoption of forensic investigative methods as a means of deterring and detecting corporate fraud, and also invest in employee training to enhance their ability to detect and prevent fraudulent activities.

3. Eyisi, A. S., & Ezuwore, C. N. (2014). The impact of forensic auditors in corporate governance. *Research Journal of finance and accounting*, 5(8), 31-39.

This article examines the impact of forensic auditors on corporate governance. The authors argue that forensic auditors play a crucial role in detecting and preventing financial fraud, which can lead to improved corporate governance. They discuss the importance of effective corporate governance in promoting transparency, accountability, and ethical behavior within organizations. The article also explores the role of forensic auditors in identifying weaknesses in internal control systems and making recommendations to improve them. The authors conclude that forensic auditors can significantly contribute to corporate governance's effectiveness and help restore public confidence in the financial reporting system.