

Impact of confidential privilege on forensic accountant in litigation support services- Izevbigie D P I- University of Benin, Nigeria

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Abstract

Statement of the problem: The confidentiality of information is what the forensic accountant use to assist the Judge/Jury while testifying in a professional capacity. The forensic accountant is duty-bound to divulge such information where the need arises before the trier-of-fact in the course of legal proceedings. Losing the attorney-client privilege sometimes makes a difference in the outcome of a case. But the problem is where the forensic accountant is defiant not to reveal this confidential information; the consequences might be grave. The purpose of this study is to ascertain the impact of confidential privilege on forensic accountants' effectiveness during litigation support services. Methodology & Theoretical Orientation: A survey on legal practitioners, professional accountants and forensic accounting students, while the responses were coded in numerical scale to suit the statistical and econometric analytical tool. Undated ordinary least square regression (OLS) technique was used for analyses. While the study was anchored duty-based ethical theory Findings: Confidentiality of information influences forensic accountant effectiveness during litigation support services. Conclusion & Significance: Management of information is very important to experts, especially in professional capacity as it will in most cases determine the outcome of legal proceeding that involves the forensic accountants. Recommendations are made that the forensic accountants should always exhibit high degree of dexterity while serving as an expert.