



ARTICLE HISTORY

Received: 14-09-2026

Accepted: 24-10-2026

Published: 27-10-2026



Journal Access By QR

Journal homepage: <https://ssarpublishers.com/ssarjebm>

Abbreviated Key Title: SSAR J Econ Bus Manage

Volume-2, Issue-5, (Sep-Oct) 2026, Page 211-214 (Total PP.04)

E-mail: ssarpublishers@gmail.com

Forensic Accounting and Public Procurement Effectiveness in Zimbabwe: The Role of Accountability of Public Officials

By

Authors: *¹Dr Onesmo Guti, ²Shillar Chinjanja, ³Sipiwe Sibanda, ⁴Winnie Tinonetsana

¹Zimbabwe Open University, Cornerhouse, S. Machel/L. Takawira Way, Harare, Zimbabwe.

²Zimbabwe Open University, Midlands Regional Campus 16 Victory Road Gweru East.

³NatPharm (National Pharmaceutical Company), 14 Lobengula Street, Southerton, Harare, Zimbabwe.

⁴Zimbabwe Open University, Manicaland Regional Campus, Mutare, Zimbabwe.

ABSTRACT: The purpose of the study was to assess the effectiveness of forensic accounting enhanced accountability on the Zimbabwean public procurement system. This study was agitated by concerns on procurement anomalies, bad accountability and misuse of public sector resources. This was prevailing despite the presence of the regulatory frameworks on procurement. The quantitative research methodology was employed with a cross-sectional research design. Data was collected from 112 respondents from Zimbabwe's public sector. Simple regression analysis was used through SPSS to analyse data. Accountability strengthened through forensic accounting was measured using TA10, while procurement effectiveness was measured using IPPS1. According to the findings there was a moderate positive relationship which was reflected between procurement effectiveness and accountability. This was reflected by the ($R = 0.545$). the accountability was boosted by forensic accounting. The regression model was statistically significant, $F(1,110) = 46.377$, $p < 0.001$, with an R^2 of 0.297, indicating that accountability explained 29.7% of the variation in procurement effectiveness. The regression coefficient was positive and statistically significant ($B = 0.739$, $\beta = 0.545$, $t = 6.810$, $p < 0.001$), demonstrating that stronger accountability of public officials is associated with improved procurement effectiveness. The study concludes that forensic accounting can strengthen public procurement. This happens through promotion of accountability, enhancing scrutiny of procurement decisions and encouraging compliance with procurement requirements. The study recommends the institutionalization of forensic accounting within public procurement system.

KEYWORDS: forensic accounting, accountability, public procurement, procurement effectiveness.

INTRODUCTION

In a bid to improve governance in the public sector Zimbabwe came up with the Public Procurement and Disposal of Public Assets Act and the establishment of PRAZ. The hope was to improve fairness, transparency, honesty, accountability and cost effectiveness. Guti and Kurauone (2025) realised that supplier collusion and bid rigging have

remained areas of concern despite these regulatory instruments. According to OECD (2025) opportunities for fraud and other streams of procurement anomalies stem from poor accountability. Forensic accounting has been seen to be able to identify financial anomalies and provide evidence meant to support corrective action

(Afoakwah et al., 2023). It combines accounting, auditing and investigative techniques to identify irregular financial activities. According to Gutu and Kurauone (2025) forensic accounting remarkably boost the accuracy and reliability of procurement records. These authors recommended the institutionalization of investigative auditing, fraud detection and compliance monitoring to strengthen accountability and governance.

Objective of the Study

The study sought to:

Determine the effect of forensic-accounting-strengthened accountability on the effectiveness of Zimbabwe's public sector procurement system.

Literature Review

Forensic accounting works through the application of accounting, auditing, investigative and analytical techniques to financial data. This is crucial for the detection of financial anomalies and provision of evidence for supporting investigations and accountability processes. Forensic accounting use go beyond fraud detection in some business environments. For instance, in the public sector, it may be used to give evidence of the decisions of management.

Accountability is where public sector officials are meant to give justification and explanation of their performance. They are also required to own responsibility if their decisions do not sync with the existing requirements. This can be strengthened by forensic accounting. For instance, forensic accounting can provide necessary evidence of the business transactions and any suspicious activities. This is in sync with Afoakwah et al. (2023) who postulated that forensic accounting is a tool for detecting and deterring corruption in public procurement. This it enhances the examination of procurement transactions and strengthens the ability to identify irregularities. Gutu and Kurauone (2025) observed that forensic accounting practices remarkably enhance procurement records accuracy. Their study revealed that investigative auditing practices were crucial on fraud detection. Such tools are relevant at boosting accountability and reduce fraud risks in Zimbabwe's public sector procurement system.

The study concluded that investigative auditing, fraud detection and compliance monitoring can strengthen accountability and reduce fraud risks in Zimbabwe's public procurement system. Gutu and Kurauone (2025) also concluded that forensic

accounting audits were remarkably crucial at enhancing procurement effectiveness. They revealed that forensic accounting reveal hidden patterns of supplier collusion. Thus, it was shown to be relevant at enhancing procurement integrity and accountability.

Procurement effectiveness reveals how much the procurement system meets the expected outcomes. This also requires that the procurement statutes and regulations are being followed within the efficient use of public resources. Thus, procurement effectiveness considers efficiency, compliance, transparency, competition, value for money and appropriate resource utilisation. Accountability is of paramount importance to effectiveness of procurement system in the public sector. It is relevant to the public sector procurement officials who are responsible for making decisions that directly affect public expenditure. Gutu et al. (2026) observed that forensic-accounting-driven transparency boosts public sector procurement efficiency, compliance and value for money in Zimbabwe. Thus accountability-related mechanisms associated with forensic accounting can contribute to procurement effectiveness.

Methodology

The positivist research philosophy was employed. This was done to objectively measure the relationship between forensic-accounting-strengthened accountability and procurement effectiveness using quantitative data. The quantitative approach managed to gather numerical data. The cross-sectional explanatory research design was adopted. It enabled data to be collected from respondents at a single point in time. The target population comprised people with knowledge and experience of the Zimbabwean public procurement system. The respondents included officials and professionals involved in procurement, accounting, auditing, financial management and related governance functions. Out of the 130 questionnaires 112 were filled in. the response rate was about 86.2%. the study based on structured questionnaire with Likert statements. The perceptions of forensic accounting, accountability and procurement effectiveness were on the questionnaires. In this study TA10 was the independent variable and IPPS1 was the dependent variable.

TA10 was meant to measure the statement that "Forensic accounting strengthens the accountability

of public officials by ensuring that they are held responsible for their procurement decisions.” IPPS1 was for measuring the statement that “The implementation of forensic accounting practices has made Zimbabwe's public sector procurement system more effective.”

Findings

SPSS was utilised on the data analysis. This enabled use of the simple linear regression analysis. This again enabled determination of the extent to which accountability was strengthened by forensic accounting for enhanced public procurement systems.

The regression model was as follows:

$$\text{IPPS1} = \beta_0 + \beta_1 \text{TA10} + \varepsilon$$

Where:

- IPPS1 = Public procurement effectiveness (dependent variable);
- TA10 = Accountability strengthened through forensic accounting (independent variable);
- β_0 = Regression constant;
- β_1 = Regression coefficient; and
- ε = Error term.

Statistical significance was assessed at the 5% significance level ($p < 0.05$).

$$\text{IPPS1} = 0.585 + 0.739 \text{TA10} + 0.785$$

A simple linear regression analysis was used to assess the effect of accountability strengthened through forensic accounting on the effectiveness of Zimbabwe's public sector procurement system. Accountability was measured using TA10. This assessed whether forensic accounting strengthens the accountability of public officials by ensuring that they are held responsible for their procurement decisions. Procurement effectiveness was measured using IPPS1. This assessed whether the implementation of forensic accounting practices has made Zimbabwe's public sector procurement system more effective.

There was an average positive relationship between TA10 and IPPS1. This was reflected by an R value of 0.545. The coefficient of determination (R^2) was 0.297. This revealed that accountability strengthened through forensic accounting could account for 29.7% of the variation in public procurement effectiveness. All this revealed that accountability strengthened through forensic accounting remarkably predicts the effectiveness of Zimbabwe's public procurement system. In line

with this Guti and Kurauone (2025) found that forensic accounting significantly improved the reliability and accuracy of procurement records in Zimbabwe. Guti et al. (2026), also realised that forensic-accounting-driven transparency was associated with improvements in procurement effectiveness, compliance and value for money in Zimbabwe. Guti and Kurauone (2025) also realised that forensic accounting audits were positively and reasonably associated with procurement effectiveness in Zimbabwe. Murinda and Chiwariro (2023) observed the relevance of forensic accounting in detecting fraudulent activities within Zimbabwe's public procurement system. Wadesango et al. (2023) also observed the significant positive relationship between forensic auditing and fraud detection in Zimbabwean state-owned enterprises. The findings therefore provide support for the hypothesis that forensic accounting strengthens the accountability of public officials and contributes significantly to procurement effectiveness. On the other hand, the R^2 value of 29.7% also showed that accountability is not the only determinant of procurement effectiveness. Thus, other factors such as procurement planning, internal controls, regulatory enforcement, staff competence and technological systems could also account for the variation.

The findings support the institutionalization of forensic accounting within procurement governance structures and the strengthening of mechanisms for acting upon forensic investigation findings. From the study strengthening accountability through forensic accounting can contribute significantly to improving Zimbabwe's public sector procurement system.

REFERENCES

- Afoakwah, A. E., Amoako, D., & Kemevor, H. (2023). Public procurement accounting as a tool to end corruption in Ghana: Forensic accounting perspective. *Journal of Social Sciences and Management Studies*, 2(4). <https://doi.org/10.56556/jssms.v2i4.705>
- Guti, O., & Kurauone, O. (2025a). Evaluating the effectiveness of forensic accounting audits in preventing supplier collusion in Zimbabwe's public procurement system. *Jurnal Comparative: Ekonomi dan Bisnis*, 7(4). <https://doi.org/10.31000/combis.v7i4.14900>

Guti, O., & Kurauone, O. (2025b). Evaluating the impact of forensic accounting on cost efficiency in Zimbabwe's public procurement system. *Journal of Business and Social Review in Emerging Economies*, 11(2), 217–226. <https://doi.org/10.26710/jbsee.v11i2.3455>

Guti, O., & Kurauone, O. (2025c). Role of forensic accounting in enhancing the accuracy of procurement records in Zimbabwe's public procurement system. *Journal of Accounting and Finance in Emerging Economies*, 11(3), 323–332. <https://doi.org/10.26710/jafee.v11i3.3443>

Guti, O., Kurauone, O., Chinjanja, S., & Sibanda, S. (2026). Influence of forensic investigation of suspicious procurement activities on the reduction of public procurement scandals in Zimbabwe. *Journal of Business and Social Review in Emerging Economies*, 12(1), 103–112. <https://doi.org/10.26710/jbsee.v12i1.3742>

Guti, O., Kurauone, O., Tinonetsana, W., & Sibanda, S. (2026). The influence of forensic accounting-driven transparency on public procurement effectiveness in Zimbabwe: A quantitative study. *Jurnal Comparative: Ekonomi dan Bisnis*, 8(1). <https://doi.org/10.31000/combis.v8i1.15308>

Murinda, G. T., & Chiwariro, R. (2023). Impact of forensic accounting on fraud detection in Zimbabwe's public sector expenditure cycle. *International Journal for Research in Applied Science & Engineering Technology*, 11(12), 764–777. <https://doi.org/10.22214/ijraset.2023.57067>

Organisation for Economic Co-operation and Development. (2025). *Government at a glance 2025*. OECD Publishing.

Procurement Regulatory Authority of Zimbabwe. (2025). *Unpacking the Public Procurement and Disposal of Public Assets Act [Chapter 22:23]*.

Procurement Regulatory Authority of Zimbabwe. (2026). *About us and public procurement reforms*.

Wadesango, N., Tshuma, Z., & Sitsha, L. (2023). An analysis of effects of forensic auditing in detecting fraud in state owned enterprises: A case study of ZESA. *Journal of Accounting, Finance and Auditing Studies*, 9(3), 85–107. <https://doi.org/10.32602/jafas.2023.025>