

Emerging Issues in **MANAGEMENT SCIENCES:** **PERSPECTIVES FROM NIGERIA**

A Festschrift in honour of
PROFESSOR SIDIKAT LARABA ADEYEMI



Edited by

- * PROF. M. A. IJAIYA
- * PROF. R. A. GBADEYAN
- * DR. T. O. FAGBEMI

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FORENSIC MARKETING: A NEW APPROACH TO SOLVING MARKETING PROBLEMS

Prof. Rotimi A. Gbadeyan,
Department of Marketing,
University of Ilorin, Ilorin, Nigeria.
E-Mail: drgbadeyan@hotmail.com
gbadeyan.ra@unilorin.edu.ng

&
Dr O.J. Omolekan,
Department of Business Administration,
University of Ilorin, Ilorin, Nigeria.

PREAMBLE

In most organisations, there are usually situations where the issue of economic loss or damages occur, this more than often, normally results to litigations either between the end-user of the product and the firm or between one firm and the other firms. In the matter involving litigation, there is always the need to provide evidence which is referred to as forensic analysis or science. The analysis comes up in various disciplines; when it is concerned with evidence of economic nature, it is called forensic economics, the one that is concerned with providing evidence of accounting nature is known as forensic accounting and when it is related to copyright, brand infringement and marketing issues, it is termed forensic marketing. In other words, forensic science involves the application of the scientific and technical method to conduct investigations in such areas as accounting, computer, economics, marketing, engineering, law and medicine, for the purpose of finding solution to the identified problem. This chapter focuses on examining forensic science that concerns marketing problems and consumer behaviour. The chapter is divided into this section: Introduction, conceptual definitions relating to the forensic marketing, review of major forensic methodologies, measures that need to be taken to mitigate cases of fraud in marketing and its contributions to solving business problems.

INTRODUCTION

Forensic Science is as old as time, its history dated back to thousands of years ago. It was the method used by the Ancient Chinese to carry out an investigation and this is in the form of fingerprinting. They used fingerprinting to identify business documents before it was later extended to standard for a criminal investigation in the United Kingdom (Watson, 2008).

The development in forensic science has transcended the use of fingerprinting to the use of the chemical test, blood, saliva, semen and other body fluids to carry out criminal investigations. In most of the investigations, the forensic experts either go to the scene of the crime to gather evidence or stay in the laboratory to analyse the substance given to them. They serve as expert witnesses in a law court for the defence or prosecution (Market Business News, 2020).

The quest for forensic investigation has shifted to the infrastructural sector, banking and financial services, pharmaceuticals, besides private equity space. It is no longer restricted to the field of medicine and law. The need for a forensic audit to be conducted before a company can avail itself with corporate debt restructuring has led to its increasing demand in recent times. There are other reasons for increased mandate for forensic audit in the industry, such as cash leakages and revenue leakages in the supply chain, misconduct in form of subcontractors misreporting of project's progress, or customers being charged before delivery of service, and award of over-invoiced contracts. The industrial sectors, like the power, telecom, oil and gas, real estate, metro rail systems and airports, also require an increase in forensic audit due to non-diligence in determining the appropriate level of revenue share and lack of monitoring the end-use of funds (Hindu Business Line, 2014).

In Nigeria, there are numerous cases of fraud, widespread corruption and malpractices in corporate and public sector which have been investigated and some are still under investigations by the various Government Agencies such as Economic and Financial Crime Commission (EFCC), Independent Corrupt Practices Commission (ICPC) and other related agencies. These investigations are done to bring sanity to the affected organisations and also to promote the culture of honesty and probity in the larger society.

Conceptual Definitions Relating To Forensic Marketing

The word "forensic" has its origin from a Latin word "*forensis*" which implies "of or before a forum or place of assembly". The word is, therefore, used as a form of legal evidence and public presentation (Online Etymology Dictionary, 2020). It can be described as the gathering of evidence which often helps to establish the guilt or innocence of suspects or somebody accused of wrongdoings. The use of the word "forensic" has been extended to other fields and has the following subdivisions:

- **Computer forensics** - Computer or cyber forensics is the use of investigation and analysis techniques to collect and preserve evidence from a computer in order to provide findings in the court. The term 'digital forensics', is also used when talking about the recovery and investigation of material in digital devices. Digital forensics can also be described as the process of detecting and interpreting electronic data for the purpose of preserving any evidence obtained in its original form. In other words, digital forensics can be defined as scientific methods of recovering data from digital or electronic media. The specialists in this area work in the field as well as in the laboratory, and the data obtained are most often used in the court but can be used in other instances (Forensics Colleges, 2013; Techopedia Inc, 2020). Experts in this field go after hackers, who are those who gain access to computers illegally. The cybercrime is a rapidly-growing area of crime because the criminals are taking advantage of the speed, anonymity, and convenience of the Internet to commit crimes (Marketing Business News, 2018).

- **Criminalistics:** this is described as the type of forensic analysis in which physical evidence are obtained from the crime scene and used for investigation. It involves the application of various sciences in criminal investigations to answer questions by examining and comparing sundry evidence, such as: biological evidence, trace evidence, impression evidence such as fingerprints, tire tracks, controlled substances, firearm examination, and other kinds of evidence. The pieces of evidence are usually processed in a crime laboratory. They have fields of specialization which include: alcohol and drugs, arson, blood and tissue spatter, computer forensics, DNA, explosions, serology, toxicology, firearms and tool marks, trace evidence and wildlife (Forensics Colleges, 2013; New World Encyclopedia, 2017; Online Etymology Dictionary, 2020)
- **Forensic accounting:** this utilizes accounting, auditing and investigative skills to conduct an examination into the financial activities of an individual or business. It deals with business reality and is used in fraud and embezzlement cases, to explain the nature of financial crime in the law court (Investopedia, 2019). The forensic accountants are regarded as detectives of the financial world, they work in white-collar criminal cases (Marketing Business News, 2018).
- **Forensic anthropology:** this is the use of physical anthropology in a legal setting, which ordinarily involves the recovery and identification of skeletonized human remains. A Forensic Anthropologist plays a crucial part in a death investigation, understand the forms and variations of various forms of skeletal properties, and apply his knowledge to the work in order to obtain reasonable conclusions. Forensic Anthropologist is interested in processing crime scenes and the remains, the developing of a biological profile, compiling appropriate documentation, and testify in courts (Stanojevich, 2012; New World Encyclopedia, 2017; Online Etymology Dictionary, 2020)
- **Forensic archaeology:** it applies archaeological techniques and forensic science, typically in law enforcement. It is also a field of forensic science which use archaeological methods in investigating a crime scene in order to identify evidence and reconstruct the crime scene, this is usually in a murder case. They excavate and recover human remains, personal items, weapons, etc. as well as eliminate non-related objects. It has a similar process to that used by traditional archaeologists when recovering remains from the past (Forensic Science, 2013; New World Encyclopedia, 2017; Online Etymology Dictionary, 2020).
- **Forensic chemistry:** It involves the application of chemical analyses to reveal the chemical changes that have occurred in an incident so as to determine the sequence of the events that might have taken place. It can also be described as chemistry applied to legal questions. Forensic chemistry is called legal chemistry (New World Encyclopedia, 2017; Merriam-Webster.com Dictionary, 2020; Online Etymology Dictionary, 2020).

- **Forensic Document Examination:** This answers questions about a disputed document using various scientific processes and methods. The questioned document or components of the document are compared, to a set of known standards. It may be an examination of handwriting, wherein the examiner tries to address concerns about potential authorship (New World Encyclopedia, 2017)
- **Forensic economics:** it is conceived as economics applied to legal matters (Schap, 2010). It is described as the application of economics to the detection and quantification of harm from behaviour that has become the subject of litigation (Zitzewitz, 2012).
- **Forensic accounting:** it utilizes accounting, auditing and investigative skills to perform an examination into the finances of an individual or business. It also provides an accounting analysis suitable to be used in legal proceedings. Forensic accounting is often used in cases involving fraud and embezzlement to explain the nature of financial crime in court (Investopedia, 2019).
- **Forensic engineering:** this is all about determining what went wrong with a machine, structure, component, or material. It is the investigation of causes of failure or malfunction of materials, products, structures, or components in a machine. The purpose is to improve the performance or life of a component, or to assist a court in determining the facts of an accident (New World Encyclopedia, 2017; Marketing Business News, 2018).
- **Forensic entomology:** this involves the examination of insects in, on, and around human remains, in order to determine the time or location of death. This provides information about if the body was moved after death. It also includes collecting and analysing insect evidence to aid in forensic investigations. This helps in determining the minimum time death occur under the suspicious situation, either by estimating the age of the oldest insects which developed on the corpse, or by investigating the insect species composition on the corpse (Amendt, Richards, Campobasso, Zehner, & Hall, 2011; New World Encyclopedia, 2017).
- **Forensic geology:** it is examining trace evidence in the form of soils, minerals, and petroleum for legal purposes. It is also referred to as Geoforensic or Forensic Geoscience. It can simply be defined as the application of geology to criminal investigations. (Donnelly, 2010; New World Encyclopedia, 2017).
- **Forensic Interviewing:** This method of communication is designed to elicit information and evidence from children or vulnerable adults for cases leading to criminal prosecution. In other words, it is a structured conversation purposely designed to obtain information from a child or vulnerable adult about an event which he or she may have experienced in an objective, sensitive and legally defensible manner (New World Encyclopedia, 2017; Thompson, 2018).

- **Forensic marketing:** there is no precise definition for forensic marketing but it can be defined as investigative skills which provide evidence about the marketing strategies and tactics that are not functioning well in the organization. It focuses on the application of marketing facts and laws to addressing legal challenges which concern market exchange issues (Anderson, Volker and Philips, 2008; as cited in Shao, Shao & McKinney Jr, 2012).
- **Forensic medicine:** this is a subdivision of forensic science which deals with the application of medical knowledge to establish facts in criminal and legal cases. This assist expert to determine how long a person has been dead. It can also be described as a branch of medicine which apply the principles of medical knowledge for the purpose of law in both civil and criminal cases (Malik, 2017; Marketing Business News, 2018).
- **Forensic meteorology:** It is a site-specific investigation of past weather conditions where is a damage or loss. It can be described as the reconstruction of the weather for litigation purposes. There are different kinds of Forensic meteorologists, there are those who specialized in hurricanes and tropical weather and others in air pollution meteorology. It can also be defined as the study of past weather events for the primary purpose of assisting a court of law in resolving cases in which weather is a factor. (Branscome,2015; New World Encyclopedia, 2017; The Weather Channel, 2020).
- **Forensic pathology:** this involves the use of the principles of medicine and pathology to determine a cause of death or injury in the context of a legal inquiry. It is also described as the sub-speciality of pathology which focuses on determining the cause of death by examining the corpse. The autopsy done by the coroner is used during the investigations of civil law and criminal law cases. There are two distinct areas in forensic pathology which are: anatomical and clinical pathology (Sutharshana, 2013; New World Encyclopedia, 2017).
- **Forensic psychology:** this is the study of the mind of an individual by forensic methods. It determines the psychological circumstances behind a criminal's behaviour. It is also described as the application of the science and profession of psychology to questions and issues relating to law and the legal system (New World Encyclopedia, 2017; American Board of Forensic Psychology, 2019).
- **Forensic toxicology:** It involves studying the effects of drugs and poisons on or in the human body. It is described as the science of applying the principles of analytical chemistry and toxicology for medico-legal purpose where the results obtained are likely to be used in court or for administrative charges (Hussein, 2014).

The explanations above on various subdivision of forensic science has shown that it is a multifaceted discipline which cut across other branches of learning. There are other subdivisions that might have not been captured in this chapter, although the list above seems exhaustive. The message that is been passed across is that forensic science is an all-embracing field, which may also be found useful in the new knowledge domain. However, the focus of this paper is to assess forensic marketing as an emerging field and its contribution to solving marketing problems.

Review of Major Forensic Marketing Methodologies

According to Volkov and Laing (2015), economists and accountants have been recognized as experts in evaluating and reporting evidence for financial damages or economic loss. In the situation where the financial or economic loss is more closely associated with copyright or brand infringement, there will be the need for a person with greater knowledge and expertise in concepts of marketing and consumer behaviour. Anderson, Volker and Philips (2008), proposed an approach for conducting forensic marketing which involved the gathering of data and undertaking analysis that consequently, result in evidence. In other words, this approach focuses on forensic marketing audit to gather information and later on, forensic marketing case study.

Forensic marketing audit provides the structure for forensic marketing fact gathering and at the same serves as an investigative tool which supports the forensic marketing case study method. Marketing audit attempts to provide an answer to the company's evaluation of marketing practice (Kotler, Gregor, & Rogers, 1977). Forensic marketing audit can also be referred to as marketing or forensic audit. It is also defined as an examination and evaluation of a firm's or individual's financial, compliance, background and other information, use as evidence in a court of law. This may be in the form of fraud, embezzlement or other financial claims, and distribution of assets during separation or divorce proceedings (The Business Research Company, 2020).

However, it has been observed that marketing audit has not reached a high level of methodological sophistication or consistency it is supposed to be because there is likely to be different conceptions of the auditing process. This calls for a more structured and professional method of fact-gathering for forensic marketing. In order, to achieve effective audit, the information gathering structure should be comprehensive (collectively exhaustive), independent (objective), systematic (structured), and periodic (regularly scheduled). (Anderson, Volker & Philips, 2008).

Forensic Case Study- this has been an old method of inquiry which provides real-world context to business issues. It serves as a structure of analysis and decision making for students, managers and business practitioners (Bussiere, 2005). This scientific method is based on the following structure:

- (i) Problem definition (negative result or effect)
- (ii) Underlying issue (presumed cause of effect)
- (iii) Relevant facts (empirically-based facts relative to problem and issue)

- (iv) Strategic alternatives (recommendations to address the underlying issue)
- (v) Decision criteria (generalized conditionals/ laws as the logic of justification)
- (vi) Selected alternative (recommendations as supported by decision criteria)

There is an alternative scientific method of inquiry known as the historical case study method. This consists of a five-step process that moves from the selection of the research topic or problem to the presentation of the evidence and conclusions (Golder, 2000). This is shown as follows:

- (i) Problem definition and evidence collection
- (ii) Evaluation of evidence source credibility
- (iii) Evaluation of evidence factual credibility
- (iv) Evidence interpretation
- (v) Evidence conclusions and presentation

The proposed Forensic Marketing Case Study Method is later structured in support of forensic marketing analysis and practice by Anderson, Volker and Philips (2008) as follows:

- (i) Problem Definition
- (ii) Framing the Issue
- (iii) Factual Evidence Collection
- (iv) Evaluation of Factual Evidence and Credibility
- (v) Evidence Interpretation
- (vi) Conclusion(s) and Presentation

This new analytical structure is considered more useful to the emerging field of forensic marketing than the separate use of either the traditional or historical case study methods. The use of case studies in the classroom has presented an interactive method through which the students actively participate in problem-solving, for a situation that looks like a practical environment and are guided by the teachers. This method of learning is specifically focused on analysis, recognition of problems, proffering of solutions, and giving recommendations to organization or entrepreneur (Damjanović, 2015).

Model and Framework for Examining Marketing Problems

According to Miles (2015), the following are the model and framework for examining marketing problems:

- (i) **Distribution Network:** this can be described as an interconnected group of storage facilities and transportation systems which receive inventories of goods and deliver it to customers. It also serves as an intermediate point through which products from the manufacturer get to the end customer, either directly or indirectly by the retail network (Investopedia, 2019). Distribution Network is classified into:

(a) One-way distribution networks – this distribution goes from root to leaves or opposite but never in both directions. A good example is that of water distribution or gas distribution to the consumer while reverse direction distribution is that of a sewage network, which has producers, which join together and has one big shared distribution source (Straka & Malindzak, 2010).

(b) Basic distribution networks: this can be in the form of the following:

- ✓ Point network – in this form, the distribution between producer and consumer do not exist, but production, sale and consumption products run in one place (e.g. services).
- ✓ Line – immediate network- this involves creating an immediate connection between producer and recipient.
- ✓ Line – indirect network – is the connection between producer and a few recipients, which serve the same means of transport so, that the start and finish distribution are not in the same place.
- ✓ Network star - involves several recipients, or contractors, which product supply or collection is executed from a shared distribution centre, most frequently from some warehouse.
- ✓ Network circuit- this involves customer getting several distribution places so, that means of transport has start and finish distribution in the same place.
- ✓ Network flower: in the distribution places, supply is executed from shared distribution centre so, that means of transport has start and finish distribution in the same distribution place, but on the one distribution round is not possible from time, capacity, distance and other possibilities to serve all the distribution places (Straka & Malindzak, 2010).

(c) Complicated structure of distribution networks - this is a combination of link, star, circuit and flower. These networks can be parts of the target to distribution of goods, haulage of goods or their combination and network parts which are only one-way distribution (Straka & Malindzak, 2010)

The Distribution Networks enable organisations or companies to carefully consider all the networks available and eventually choose those which results in best profits. Even selecting a cheaper distribution network may sometime not be the right decision for the organisations (Bandar, 2016).

- (ii) Reputation Management- reputation can be considered from two perspectives namely: perception and reality. Perception is simply how people and others see the company while the reality is the way a company put its policies, practices, procedures, systems and performance to work. Reputation can also be defined as consisting of these essential elements: images, identity

and personality. The image is what is thought about the company. Identity is the way the company presents itself and Personality is what the company is all about. The management of this reputation elements is very vital in order to build and sustain a good name for a company (Schultz & Werner, 2005). The reputation of a company is, therefore, described as an intangible asset which needs to be managed very well (Dowling, 1993; Davies & Miles, 1998). The Reputation Institute (2014) gives seven factors that influence business reputation amongst which include:

- ✓ Products – this means offering quality products and services to customers
- ✓ Innovation – this suggests that companies should perform creatively better than the other firms in the status quo
- ✓ Workplace - this means corporate environment and culture, should directly have an impact on recruitment, retainment, and the quality of the human resources in the organisation
- ✓ Governance – there should be support between the stakeholder and the management in the organisation for continued growth to be sustained.
- ✓ Citizenship – this means that companies should engage in corporate social responsibility, charitable giving, and philanthropic campaigns in order to make the world a little better
- ✓ Leadership – this refers to how the company provide leadership to other firms and
- ✓ Performance – this refers to how profitable the company is conducting her business. Profitability is a very good indicator of reputational success.

Reputation Management is defined as activities performed by an individual or organization which create a certain frame of mind regarding the individual or organization in the public eye. It can also be described as the process of identifying what other people are saying about the business and ensuring the necessary steps are taking to make the consensus be in line with the goals (Business Dictionary, 2020).

- (iii) Marketing strategy – this is defined as the marketing logic by which the company desires to create customer value and achieve profitable relationships (Kotler & Armstrong, 2012). Marketing strategy enables a company to decide which customers to serve and how. The decision about which customers to serve is concerned about segmentation and targeting, while the decision about how to serve the customers is about differentiation and positioning. Marketing strategy is also described as a broad plan to achieve the marketing objectives of the organization. There is no how we want to develop a marketing strategy that we will not discuss about marketing mix. This is because the marketing mix constitutes the marketing system of an organization. The main elements which constitute the marketing mix are product, price, promotion and place (4Ps). In discussing Product, Positioning is an important marketing strategy which helps organizations categorize their products to customers. Positioning is how

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organisations want consumers to see their products. These are the various positioning strategies that can be pursued:

- ✓ Product Attributes: these are the specific products characteristics that appeal to the customers e.g. fuel economy, durability, reliability etc.
- ✓ Benefits: these are the gains offered by the products to the customers.
- ✓ Usage Occasions: this is about how the products are utilized e.g. frequently, occasionally, often, sometimes etc.
- ✓ Users: this describes the class of customers buying the products. e.g. low-income users, middle-income users, high-income users etc.
- ✓ Competitor: this is Positioned directly against the rival companies.
- ✓ Away from a Competitor: this is Positioned away from the rival companies.
- ✓ Product Classes: this is positioned to different categories of users e.g. mild users, heavy users and light users etc. (Chavan,2014).

The Pricing strategies that may be adopted by the firms include:

- ✓ Penetration Pricing Strategy: in this pricing strategy the product is introduced to the market at a lower cost. It involves setting a relatively low price, in order to attract new customers. This is intended to make customers switch their demand to the new product.
- ✓ Skimming Pricing Strategy: it emphasizes a high price for a product when it is introduced to the market. This strategy is effective in a situation where the potential market size and potential competition is limited (Chavan, 2014).

In considering the Place or distribution channels' element of the marketing mix, a company need to select an effective distribution system that will place the product at the right time in the market. The following types of market dominance strategies are discussed:

- ✓ Market Leader: The market leaders are usually dominant in its industry and ahead in developing innovative products and new business models. They have a significant presence, substantial market share in the industry and are recognized as the leader by other firms. Competitors will always want to attack the leaders at their weak point or challenge them in their strong area.
- ✓ Market Challenger: these firms are in a strong, but not dominant position like that of a market leader. The firms have enough presence that may enable them to gain more market share. They typically attack the industry leader and more vulnerable competitors.
- ✓ Market Followers: the firms choose to emulate rather than attack the market leaders. They don't like taking the risk but would prefer to do what the leaders do and adopt their successful strategies.

- ✓ **Market Niche:** these firms focus on a few selected target markets. This strategy also called focus strategy. This type of firm has to be big enough to be profitable but at the same time small enough to be overlooked by the major industry players (Chavan, 2014).

The decision relating to the promotion will involve determining the amount to be spent and how to make a product effectively reach the target audience. The two main promotional strategies to be considered are:

- ✓ **Push Strategy:** this employs the company's sales force and trade promotion activities to create consumer's demand for a product. This is done by making the manufacturer promote the product to wholesalers, the wholesalers promote it to the retailers and retailers finally promote it to the consumers. This involves a company motivating the consumer to buy its product.
- ✓ **Pull strategy:** this is based on huge advertisements and promotional activities borne by the manufacturer to create demand for the product. The strategy is used by new businesses to develop retail markets for their products. The manufacturers are able to generate exposure and create additional demand for the product (Chavan, 2014).

- (iv) **Brand audit** - it describes and evaluates the current state of a brand and its ability to achieve a company's business objectives (Brand Amplitude, 2015). It is also described as a comprehensive examination of a brand which measures its health, reveal its sources of equity, and propose the approaches to improve and leverage that equity (Keller, 2013). The desire of every organisation is to have strong brands because it increases her value and offer more profitable opportunities. This can also result in having a premium brand, developing customer preference and building customer loyalty for its products. This, consequently bring about a reduction in the cost of sales and discourages competition. Brand audit helps in identifying the organisation brand's strengths and weaknesses together with opportunities for innovation and growth. In other words, a brand audit health check will help to give insights into brand's impact and performance and, most importantly, why it's not delivering in the market place (Persona Branding & Design, 2020).

Measures for Mitigating Cases of Fraud in Marketing

The increasing cases of fraud have posed as one of the serious challenges that are facing organisations, most especially, for its impacts on finances, customer trust and brand value. This probably is due to the fact that these organisations have several third-party touchpoints, third party manufacturers and other service providers. The organisations' relationship with these third parties significantly results in collusive frauds, which may be very difficult to detect (Deloitte Touche Tohmatsu India, 2015).

Enron's case was publicized in 2001 when it was found that the America's seventh largest company was involved in corporate fraud. This consequently led to the bankruptcy of the company and the dissolution of Arthur Andersen, the auditors of the company. The Parmalat scandal in Italy, was another celebrated case of massive fraud, in which Billions of Euros, reportedly got missing from its book. Parmalat an Italian dairy giant company's crisis started in 2003 when it had difficulty in making a €150m bond payment. Parmalat was later put under an administrator's control and has to sell off many of the companies it has acquired over the years. In Nigeria, there was the story of Cadbury Scandal, which is as a result of corruption and financial book padding. There were also, the incidences of fraudulent financial reporting involving the AfribankPlc and Lever Brothers (Nig) Plc.

Afribank Plc license was later withdrawn in 2011 while the case of financial irregularities involving Lever brothers was discovered in 2006. (Ajayi 2006; Proshare Nigeria, 2006; Vanguard Online Newspaper, 2011; Okaro, Okafor & Ofoegbu, 2013; American Historama, 2014; Vanguard Online Newspaper, 2017). The emergence of e-commerce as a new means of distribution for products has opened up another source of fraud in the form of product counterfeiting. This and other problems evolving in the corporate world have made regulatory bodies and other stakeholders in the industry to be more than ever, become very sensitive to the risk of fraud than before. This has resulted to increased emphasis on fraud and integration with operational audits. There is now a mandate on companies and statutory auditors to report fraud incidents and impose stringent punishments and penalties for non-compliance. This phenomenon, coupled with other factors have resulted into increase forensic analyses of corporations and the growing importance of forensic marketing as another approach to solving marketing problems in organisations (Shao, Shao & McKinney Jr, 2012; Deloitte Touche Tohmatsu India, 2015). According to Deloitte Touche Tohmatsu India (2015), the probable major risks, corresponding measures that can be taken to mitigate marketing fraud and preventive solutions in organisations are:

Procurement and Supplier risk – this may be in the form of bid-rigging, price manipulation, bribery, kickbacks, non-existing vendors, conflicts of interest and dubious vendor relationships in the organization. The mitigating efforts that can be used are Fraud Risk Assessment of the Procurement function, Identification of unusual relationships in non-financial data and analysis of unauthorized logs identified from the IT systems in use.

The preventive solution can be done through Forensic Diagnostics in 'Procure-to-Pay' process. This will help in identifying control gaps and recommend effective anti-fraud controls or a risk mitigation plan (Deloitte Touche Tohmatsu India, 2015).

Supply Chain Risk – this manifest in the forms of diversion of goods, pilferage of stocks, undisclosed commission payment, related party arrangements, quality compromise and product substitution schemes by suppliers. The mitigating measure to

be used is Supply Chain Integrity Management. This can be done through performing Fraud Risk Assessment of the supply chain function, conducting an effective due diligence on all business partners, carrying out background check of key personnel and business partners and other third parties and complying with International Anti-Bribery and Corruption Regulations, such as the United States Foreign Corrupt Practices Act & United Kingdom Bribery Act. The passage of HR 3204 in 2013 which describes the Drug Quality and Security Act (DQSA) can be considered a significant development in supply chain integrity. Entrenched within the DQSA is the Drug Supply Chain Security Act (DSCSA), which defines the specific timelines and deliverables for the phased implementation in the United States (Chatterjee & Basso, 2015). The suggested preventive solutions include Forensic Diagnostics in 'Buy-to-Sale' process related to inventory, Counter Party Due Diligence and Forensic Audit of Sub-Contractor, Consignee & Forwarding Agent (stockist) or Distributor (Deloitte Touche Tohmatsu India, 2015).

Shrinkage/Loss or Theft of Inventory – this is caused mainly by employee theft (picking or packing fraud), misuse, spoilage, shoplifting, bar code/Point-of-sales (POS) manipulation, process failure and errors. The mitigating measure recommended for this is the current state assessment of the anti-fraud controls implemented by the company with respect to past incidences of frauds investigated, most especially concerning shrinkage/loss or theft of inventory. Fraud risk assessment requires a significant responsibility by the management and staff and should be managed by people, whether staff or consultants, having enormous fraud risk expertise. Once the assessment is completed the management will be in a better position to prevent fraud in their organisation. The preventive solution that can be taken against this is the Review of Fraud Remediation Action (Pricewaterhousecoopers, 2008; Deloitte Touche Tohmatsu India, 2015).

Product Counterfeiting/Grey Market – this involves counterfeiting of products through an unauthorized representation of a registered trademark on goods, similar to goods for which the trademark is registered with the intent to deceive the purchaser into believing that they are buying the original goods. It can also be in the form of diversion of goods or pilferage of stocks leading to the proliferation of grey markets. The mitigating course of action to be used is brand protection, through the implementation of proactive and rigorous anticounterfeiting measures. This will enable the organization to establish a secure supply chain strategy that guarantees fulfilled regulatory obligations, reporting of counterfeit cases, market survey/ intelligence gathering, and taking appropriate corrective action. There is no particular anti-counterfeiting law in Nigeria, therefore, tackling product counterfeiting involve such measures as initiating civil and criminal court action, regulatory and administrative approach. The following preventive solutions may be given consideration: (i) Embarking on Anti-Counterfeiting Program (ii) Employee awareness programs (iii) Fraudulent Activity identification and reporting (iv) Whistleblowing program (vi) Market Intelligence and (vi) Mystery Shopping (Deloitte Touche Tohmatsu India, 2015; World Trademark Review, 2018).

Economic Adulteration – This serves majorly as a threat to Product Safety and Quality. It is described as an intentional fraudulent modification of a finished product or ingredient for economic gain. It could also take various forms, such as contamination, concealment, mislabeling, dilution, the substitution of cheaper ingredient for a high-quality ingredient that is costly, etc. The mitigating standard to be used is Brand Protection. The act of restraining unauthorised use of the brand and any activity which could harm the brand's reputation is called Brand Protection. This can be in the form of enforcing Intellectual Property rights such as copyright, trademarks, patent, design right and design patent. It can also be through product authentication, product measurement and testing, product licensing and royalties, product line management, specialist firms and working with Government agencies. The preventive solutions advocated for this situation are Forensic Audit of Sub-Contractor, Consignee & Forwarding Agent (stockist) and Distributor; Fraudulent Activity identification and reporting; Whistleblowing program; Market Intelligence and Mystery Shopping (Deloitte Touche Tohmatsu India, 2015; Learn Marketing, 2020).

Misuse of Advertisement and Marketing Spends: this can take various forms such as misuse of advertising spends, discount coupons, bar code/loyalty coupons, promotional items, spends on marketing events/ campaigns, etc. This risk can be mitigated through analysis of data related to advertising and marketing spends, along with billing data of agencies. There are companies that specialize in detecting adverts fraud, they offer a blacklist solution that prevents the fraudulent activity from affecting future online advertising campaigns. These companies use algorithms to identify fraudulent behaviours, such as abnormally high Click-Through Rates (CTRs) and poor or no campaign performance. The preventive solutions include: (i) Forensic Data Analytics of Advertising and Marketing Spends (ii) Fraudulent Activity identification and reporting (iii) Whistleblowing program (iv) Market Intelligence and (v) Mystery Shopping (Deloitte Touche Tohmatsu India, 2015; Clearcode, 2020).

Confidential Consumer Data Theft or IP Infringement: this is usually manifested in the form of theft of confidential customer data, product information or supplier details, which is then sold to a competitor. There are four ways to prevent consumer data theft: the consumer should learn to keep personal information secure offline; store and keep personal information secure online, ask questions before deciding to share personal information, and maintain security on computers and other electronic devices. It can also be in the form of theft of the company's Intellectual Property (IP) related to a new product launch or product development. There is need for restricted access to confidential data or information related to the company's Intellectual Property as a mitigating measure for such an incidence in the organization. The preventive solution that can be considered is Computer Forensics. This includes: (i) Forensic imaging of electronic devices for analysis to find evidence (E.g. e-mail searches and disk imaging) (ii) Discover system logs and unauthorized access to secured areas (iii) Security testing of IT infrastructure (E.g. trail of enabling and disabling portable drives, virus threats, etc.) (Federal Trade Commission, 2012; Deloitte Touche Tohmatsu India, 2015).

Bribery and Corruption Risk – this risk is very prevalent in most organisations due to high level of third-party touchpoints in the Procurement and Supply Chain. Also, the risk can be high in Public Sector due to interaction with government officials to obtain various approvals/licenses related to business operations. This risk can be mitigated through the establishment of an anti-corruption control framework that consists of policy and compliance assessment programs; assessing exposure to bribery/corruption risks; due diligence on business partners; communication and training; and ongoing monitoring and review. In Nigeria, the Government has put in place regulatory bodies such as Independent Corrupt Practices Commission (ICPC), Code of Conduct Bureau (CCB), Economic and Financial Crimes Commission and Public Complaint Commission (PCC) to help tackle and address issues and cases of corruption in both Corporate and Public Sector. The preventive measures that can be considered is the Anti-Bribery and Corruption Compliance Assessment (Audu, 2012; Deloitte Touche Tohmatsu India, 2015; Alamu, 2016).

CONCLUSION

It is no doubt that from the discussion made in this chapter, that Forensic Marketing as an emerging field, has contributed significantly to solving the marketing problems in the organisation. It has also, provided evidence that could help in pointing precisely to which of the marketing strategies and tactics is not functioning well in the organization and explain how those strategies can be made to function well. Forensics is not limited to marketing, as it has been shown in the chapter that it relates to other fields. However, the fact remains that in all these fields, the common ground is that they all identify inconsistencies, disparities, and irregularities in achieving the target goal. Forensic Marketing can then be described as the translation of a valuable idea into actionable steps that business can take to accomplish their goals. The ultimate goal of forensic marketing is, therefore, to enhance performance where there are problems and positively impact on the organization by increasing its revenue generation. It helps in addressing the fraud risk area identified in the organization, by proffering mitigating measures to be taken and at the same time offering a preventive solution to the area of fraud vulnerabilities in the organization. It is hoped that in a not distant time, there will be more forensic marketing experts available to handle the enormous marketing problems that daily arise in organisations.

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