



War against Corruption in Nigerian Public Sector: An Analysis of Stakeholders' Role

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ABSTRACT

Corruption in the Nigerian public sector has assumed an unprecedented dimension and seemingly rendered various supposedly independent fights against it ineffective. Scholars have suggested that only a combined effort of all stakeholders can eradicate the sleaze. This study analyzed the collective role of stakeholders in the war against corruption as a means of resolving the problem. A cross-sectional survey research design was employed. The population consists of 14 research units from 7 stakeholders' strata with 140 participants purposefully selected. Data were collected through a validated Likert scale questionnaire, structured into nine sections. The response rate achieved was 68%. Regression analyses results obtained indicated that there are weak but significant relationships among the sub variables of the independent and dependent variables while a high positive and significant relationship existed between the aggregate independent and dependent variables. The study concluded that the effective means of eradicating corruption in Nigeria is through the combined effort of all stakeholders. The study recommended that there should be deliberate policies to strengthen every organ charged with fighting corruption and teamwork should be encouraged to gain a warfare synergy. This would enable Nigeria to recouper damaged image and experience development at all levels.

Keywords: *Stakeholders' role, Corruption, Public sector, Nigeria*

1.0 Introduction

The poor consistent transparency perception reports of Nigeria shows that the rate of corruption in the country's public sector is high (Transparency International Corruption Index, 2016). The corruption status was recorded in spite of the government's effort to eradicate the Sleaze (Okpala, 2012a). In Nigeria, the level of corruption in all tiers of government has assumed an ugly dimension especially with e-corruption. This has made the fight an uphill task even with the establishment of anti graft agencies (Okpala, 2012b; Nwosuji 2015). The effective functioning of a nation is based on three processes: the legitimate public power (election); quantifying the demographic coverage of the country (census); and estimation and distribution of the commonwealth (public accounts

including revenues and appropriations). These official statistics have been compromised which have adversely influenced planning and commonwealth distribution in Nigeria (Odinkalu, 2010). Corruption has become a global virus even in the advance democratic nations where a system of checks and balances were established to prevent unethical practices (Ade, Babatunde, & Awoniyi, 2011; Abisoye & Adesiyani, 2014). In response to this growing social disorder all over the world, various local and international organizations demanded for the establishment of institutional agencies to fight corruption. This crusade led to the establishment of the Independent Corrupt Practices and Other Related Offences Commission (ICPC) and Economic and Financial Crimes Commission (EFCC) established in 2000 and 2003 respectively

in Nigeria (Oyadiran & Success, 2015; Enwereonye, Christopher, Egbeh, & Ibe, 2017).

Globally, various corruption indications were uncovered within the period of 2001 to 2016. In Nigeria, accused persons were arraigned but most times, these cases were either suspended without any valid explanation to the citizens especially where it concerns the ruling class or left pending without any date of determination in sight. In some situations, prosecutions were selective while in others, government lacks the legal willpower to conclude them. War against corruption in Nigeria has continued without tangible outcome which has generated debates on the effectiveness of the established agencies involved and the investment made. Corruption has impact on governance, market composition, electoral dynamics and political competition, society structure, economic development and standard of living (Akinyemi, 2010; Akinwale & Aderinto, 2012; *Adediji, 2013*; Bello & Ahmad (2017).

The issue in this paper was based on the huge damage done by corruption to all areas of Nigerian society and the imbalance between the continuous rise in the corrupt practices in the public sector and the efforts made by successive governments to eradicate it without significant result. This has been responsible for the country's poor transparency report on yearly basis. The struggle to eliminate corruption coupled with the increase in the level of malpractices in Nigeria has raised a number of questions as follows: (i) How effective had the level of investment in the war against corruption in Nigeria been? (ii) Has any of the past government institutionalized any strategy for fighting corruption to ensure continuity? (iii) Have the stakeholders been working as a team to gain warfare synergy? (iv) How has corruption affected governance; organized society structures; law and order; economic developments; security, violence and internal conflict; electoral process and public officers' assets acquisition? Scholars assumed that the combined efforts of Accountants and Auditors in public sector, Investigators of ICPC and EFCC, Nigerian Police and Ministry of Justices, Human rights activists, Members of National Assembly, INEC, Members of the print and electronic media and CCB would eliminate corruption in Nigeria. This study attempted to generate empirical evidence that would address the above questions.

Previous studies were not able to address the relationship between the collective responsibilities of stakeholders and war against corruption in Nigeria (Ademola, 2011; *Izueke & Nzekwe, 2014*; Inyang, Peter, & Ejor, 2014; Olatunji & Oyedokun, 2014; Guillamón, & Bastida, 2015; Nwosuji, 2015; Benito, Mahmoud and Umar, 2016; *Casimir, Bello & Ahmad, 2017*; Ndubuisi & Orizu, 2017). The missing evidence has created a gap that was resolved by this study. This study analyzed the impact of collective stakeholders' efforts on the war against corruption in Nigerian public sector. To accomplish the main objective, the specific objectives to be pursued include evaluation of the impact of: (i) Accountants and Auditors' work on governance (ii) Anti-graft agencies' effort on embezzlement and money laundering (iii) Law enforcement bodies' input on security, violent and internal conflict (iv) Human right organizations on the organized society structures (v) National Assembly oversight functions on national developments (vi) Independent national electoral commission policy on political clientelism and capture (vii) Code of Conduct Bureau assets declaration on illegal property acquisition. The study covered only seven agencies mandated to fight corruption in Nigeria between year 2001 and 2016. Other agencies were excluded from the population and all corrupt cases and perception index outside the period were also not considered. The study would be of significant value to all tiers of government and the citizens, international organizations and foreign governments having economic ties with Nigeria. The outcome of the study is expected to contribute to literature by providing empirical evidence in specific and general terms on the cause and effect of stakeholders' role on the war against corruption in Nigeria public sector. The study would reinforce President Buhari administration commitment to fight corruption (Ekpo, Chime & Enor, 2016).

2.0 Literature Review

Corruption in the past years has a simple form of bribery, fraud and embezzlement but today, it has taken a sophisticated dimension. Rajesh (2001) noted that the theoretical research on corruption dates back to the 1970s with Krueger (1974) and Rose-Ackerman (1975) among others, making pioneering contributions to understanding of the phenomenon and rent-seeking behaviour. Conceptually, corruption has presented itself in

many forms, hence definitional complexity (Ajibewa, 2006; Igbuzor, 2008; Faloore, 2010; Egwemi, 2012). Corruption was described as the abuse of entrusted power for private profit (Transparency International Perception Index, 2000; World Bank, 2013). Tanzi (1998) presented a detailed taxonomy of the different forms of corruptions and maintained corrupt activities must satisfy the following three criteria: It has a positive expected economic value to its perpetrators have some risks of socio-legal disapproval and it must adversely affect the economy. The perpetrators must have incentive to engage in the unethical act and without the risk of legal reprisal and adverse effect on the economy, an activity cannot be termed corruption in the public sector. The inability of public sector organizations to deliver services provided for in the budget or paid for by the citizens is known as “quiet corruption” (Robert, 1993). In Nigeria, quiet corruption can be deduced from the operations of Water Corporation and the defunct PHCN with her succeeding distribution companies of -DisCos. These organizations receive payments from consumers in advance for estimated electricity bills but would neither supply adequate and reliable power nor refund the money paid to the customers for services not rendered (Ijewereme, 2015).

Corrupt practices have always existed in Nigeria but became obvious in the second republic between 1979 and 1983 under the Former President Shagari's administration (Inamete, 2001; Ogbeidi, 2012). This led to the coup d'état by the Major General Mohammadu Buhari government in 1983. During General Buhari's regime, the government fought corruption in all ramifications with Major General Babatunde Idiagbon at the war front. Nigerians were given re-orientation which changed their perceptions that eradicated lateness to offices in ministries, departments and agencies, reduced the level of bribery, fraud and embezzlement of public funds. The government arrested and detained many corrupt politicians. The convicted drug peddlers were publicly executed. Mobile courts were established to instantly try offenders and the convicted were either fined or sentenced to jail term where necessary. Huge success was recorded and sanity returned to the affairs of the nation. However, Nigerians were deeply dissatisfied with Buhari's restrictive

governance which led General Ibrahim Badamasi Babangida (IBB) to oust the government in August 27, 1985 (Adediji, 2013; Ekundayo, Obasaju, Lawal, & Ise, 2013). Gen. IBB lessened the governmental control of the press and released a number of political detainees from the former government. During the IBB regime, corruption was celebrated and it grew in an unprecedented manner (Inamete, 2001). Other regimes attempted to fight corruption but without the desired result. In Nigeria between 2001 and 2016, various corruption indications were exposed ranging from outright embezzlements, election malpractices, budget padding, and money laundering cases to stealing of government properties. In Nigeria every one condemns corruption yet most public servants and key political office holders have contributed to further its course (Aiyede, 2016; Bello & Ahmad, 2017).

The genesis of corruption in Nigeria might not really be associated with a particular period. Nonetheless, Egwemi (2012) asserted that corruption in Nigeria can be traced back to the colonial era when Nigerians were bribed with different foreign goods in exchange for local products in exchange for slaves. Also, various regimes have also been associated with one corrupt practice or the other. The system has been such that corruption is used to check corruption by corrupting the system all the more (Olubukola, 2016). The illegitimate taking over of government by the various military regimes via coup d'état were often justified by pervasive corruption. This tends to use corruptly armed measures to check and making the economy worse off; abolition of the constitution by replacing it with decrees, abuse of fundamental human rights among others. Sowunmi (2010) opined that the history of corruption in Nigeria is strongly rooted in over 29 years of the military rule, out of 46 years of her statehood since 1960. Ogbeidi (2012) claimed that successive military regimes subdued the rule of law, facilitated the wanton looting of the public treasury, decapitated public institutions and free speech and instituted a secret and obscure culture in the running of government business. Corruption became the dominant guiding principle for running affairs of state. The period witnessed a total reversal and destruction of every good thing in the country and indeed, the military took corruption to its highest levels ever.

The weak result of the fight against corruption was perceived to be instrumental to the poor transparency ranking of Nigeria by Transparency International Perception Index. The index represents the rate of transparency in the public sector and the ranks range from highly corrupt (0) to highly transparent (10). The level of corruption between 2001 and 2016 were 90% and 72% with an average rate of 83% for the period under review. These rates are considered very high. The upward transparency movement from 90% to 72% shows that the country gained 18% in fifteen years of the warfare and this was attributed to the government efforts which include the establishment of the Anti-graft agencies. However, the achievement was insignificant as the country is still within the red zone. Nigerian corruption ranking is shown in Table 1.

Table 1 also revealed that in spite of the anti corruption crusade and investment in the warfare by President Mohammadu Buhari administration in 2015 and 2016, the countries corruption status has not improved. This has generated debates on the effectiveness of corruption war in Nigeria by the current administration (Ekpo et al., 2016). The Transparency International (TI), a global watch dog, has said that Nigeria still retains its position as the 28th most corrupt country in the world (Eke, 2017). *The following were identified as the major factors which create and sustains corruption in any economy:* (i) Society social structure: the society social structure that places strong emphasis on the citizens' achievement of specific goals without corresponding institutional moral procedures for its attainment will experience non-conforming conduct (Rotimi & Obasaju, 2013). It is also in line with the functionalist theory propounded by Emile Durkheim. Nkemdili, Uzoh, and Anigbogu (2013) noted that corruption and insecurity was fuelled and sustained by perverted societal values which supports achievement at all cost. Okpala (2012b) modeled the force of society social structure on corruption in equation 1, where SG_a = specific goals achievement; IM_p = institutional moral procedures; NC_c = non-conforming conduct housing corruption.

$$SG_a - IM_p = NC_c \dots \dots \dots [1]$$

(ii) Government market intervention: excessive government market involvement leads to the provision of public goods below the market price

and subsidizing the balance. African Development Bank Group in 2006 used the model in equation 2 to summarize the dynamics of public sector corruption under government market intervention.

$$C = R + D - A \dots \dots \dots [2].$$

C = corruption, R = economic rent, D = discretionary powers, and A = accountability. The equation explained that corruption (C) will grow where opportunities for economic rent (R) in a country exist with greater discretionary powers (D) granted to administrators without proper accountability (A).

(iii) Weak regulation: Huther and Sha (2000) argued that corrupt practice becomes attractive when the expected gains exceed the expected costs of undertaking the act. Weak regulations, encourages corruptions. A public official accepts corruption after considering the cost and benefit of the act. The model for the relationship between corruption and weak regulation is shown in equation 3.

$$E [B] = n \times E [G] - \text{Prob.} (P) \times P > 0 \dots \dots \dots [3]$$

E [B]= expected corrupt benefit of the operator; n= the number of corrupt transactions E [G]=expected gain from the corrupt transaction; Prob [P]= probability of paying a penalty, P = penalty for the corrupt activity. Corruption becomes unattractive when the expected benefit is less than zero. If the probability of being caught is narrow due to weak legal institutions and poor regulatory framework corruption will grow and be sustained.

(iv) Other factors are summarized as sociological factors which include multi-ethnicity, poor public officers' remuneration and benefits and greed behaviour from the ruling class (Akintola, 2012; Bello & Ahmed, 2017).

The foundation of this study was based on functionalist and **greed and grievance** theories. The functionalist theory also known as structural theory was propounded by Emile Durkheim who was interested on the social order within the society. The theory is top down which sees the social structure as a system and interprets each part of society in terms of how it contributes to the stability of the whole. The functionalist theory sees

corruption as originating from the social structure when a society exerts definite pressures upon her members to achieve specific goals without institutional guiding ethical process. This theory was originally supported by Flecher (1956) and Merton (1957). The functionalist theory was supported by greed and grievance theory which became clear and popular in Collier and Hoeffler (2002) and was adopted by Murshed and Tadjoeeddin (2009). Greed and grievance refer to the two baseline arguments put forward by scholars as the causes of civil and other forms of disorder in the society. The theory explains that corruption is one of reasons for violent and internal conflict in the society. Greed represents argument that corrupt officials are motivated by the desire to better their personal situation which may be finance, geography and or recruitment opportunities. Grievance represents justice seeking motivation. It was argued that conflict may arise as a result of relative deprivation by greed class leading inequality. The deprived may be forced to fight for their rights (Olatunji & Oyedokun, 2014). This study was underpinned by the above theories.

Hypothesis Development

Based on the literature reviewed and the emanating gaps, the following null hypotheses were formulated to enable the author produce empirical evidence on the relationship between the variables:

H01: Accountants and Auditors role has no significant impact on governance.

The rationale for the hypothesis is supported by the fact that Accountants and Auditors duties if well performed will positively predict governance in the public sector. They are keys to providing effective and ethical financial information to assist the administrators in directing, managing, and monitoring national budget to achieve macroeconomic objectives (Ademola, 2011; Akintola, 2012; Amake & Ikhatua, 2016). However, empirical results captured include Idialu and Oghuma (2007) who examined the role of Accountants and Auditors in the war against corruption from **education point of view in** societies where corruption is pervasive. The extent of ethical standards in their education and training in countries involved was considered. The study concluded that accountants' education and training which aids proper book keeping have significant relationship with the level of corruption and

governance in the society. Malagueno, Albrecht, Ainge (2010) and Akintola (2012) agreed with this finding and stated that countries with more transparent reporting system have lower levels of corruption. In addition, the causes of the ineffectiveness of selected statutory Anti-Corruption agencies in fraud prevention and control in the Nigerian public sector were due to lack of good internal control system, poor financial records keeping and inadequate qualified accountants (Akintola, 2012). Amake and Ikhatua (2016) reported that forensic accounting in Nigeria's public sector were not effective in detecting fraud and supporting litigation in court cases. It was suggested that forensic accounting and audits are required to eradicate corruption in Nigeria (Inyang, Peter, & Ejor, 2014; Ndubuisi & Orizu, 2017). Education of accountants and auditors remains the best weapon against social ills, including corruption (Ojomoyela, 2017). Based on inconsistency in the earlier reports, evidence on the relationship was inconclusive. Therefore, hypothesis 1 was formulated and measured by the linear equation (4).

$$y_1 = \hat{a}_0 + \hat{a}_1 x_1 + \hat{a}_2 \dots \dots \dots [4]$$

H02: Anti graft agencies effort does not significantly impact on embezzlement and money laundering.

The justification for the establishment of Independent Corrupt Practices and Other Related Offences Commission (ICPC) and Economic and Financial Crimes Commission (EFCC) as mandated by the Acts is to **combat** financial crimes which include every form of embezzlements, advance fee fraud, money laundering and other related offences in Nigerian public sector (Aibieyi, 2007; Awojobi, 2014). Previous researches have shown that the anti-graft agencies were ineffective. Aibieyi (2007) **evaluated** corruption and the loss of confidence in Nigeria by its citizens at home and abroad. It was concluded that in spite of the ICPC and EFCC established, little success was achieved due to ineffectiveness of the anti graft bodies and inadequate law enforcement. Previous results indicated that the efforts of ICPC and EFCC were unproductive which have supported the growth and sustained corruption, effectiveness in governance and instability in democratic reforms in Nigeria public sector (Ademola, 2011; Nwosuji, 2015). It was suggested that the provisions of ICPC Act,

EFCC Act, the Money Laundering Act, and the CCB and Tribunal provisions in the 1999 Constitution can only be effective if there is adequate enforcement and strong monitoring mechanism (Okogbule, 2007). It is obvious that President Buhari is losing the war against corruption due weak ICPC and EFCC. The head of the EFCC, Ibrahim Magu, was indicted by the Department of State Service (DSS) for alleged malfeasance. This led to the rejected of his nomination twice as chair of EFCC by the Senate. Also the Bukola Saraki, the Senate President, was facing trials for alleged corruption. ICPC and EFCC due to these issues are likely to be “toothless bulldogs”. Findings have disagreed with the agencies mandates thereby preventing conclusion hence hypothesis 2. This was measured by the linear equation (5)

$$y_2 = \hat{a}_0 + \hat{a}_2x_2 + \hat{a}_2 \dots \dots \dots [5]$$

H03: Law enforcement body's effort has no significant outcome on security and internal conflict.

The motivation for this hypothesis is based on the fact that Law enforcement body's effort will reduce violence, security and internal conflict in Nigeria. In the face the various law enforcement agencies, security and internal conflict continued unabated. Polinsky and Shavell (2001) analyze corruption and law enforcement using payment of bribes to enforcement agents and threats to frame innocent individuals in order to extort money from them as case study. It was concluded that law enforcement has been ineffective in fighting corruption due to poor reward system that encourages bribery and framing. Udama (2013) investigated the National Drug Law Enforcement Agency and the growing menace of illicit drug activities. The study concluded that low law observation by the state, abuse of discretionary powers of the judges, and institutional weakness of the agency are the challenges hampering its effective operations. Okeshola (2012) agreed with these findings and added that laws and ethical principles of government were poorly developed, the legal institutions charged with enforcing them are ill-prepared and the agencies are manned by corrupt personnel (Olatunji & Oyedokun, 2014). Sufficient studies have not been carved out to show the impact of law enforcement body's effort on violence, security and internal conflict (Nkemdili,

Uzoh, and Anigbogu, 2013). Therefore, theory 3 was established. This was measured by the linear equation (6).

$$y_3 = \hat{a}_0 + \hat{a}_3x_3 + \hat{a}_3 \dots \dots \dots [6]$$

H04: Human right activists input does exert significant impact on the organized society structures.

Human right activists input is expected to significantly impact on the organized society structures. Few empirical studies were captured in this direction. Mobolaji(2012)studied fighting corruption with an expectation augmented approach at micro and macroeconomic level. The study result concluded that the role of the society can significantly curb corruption. **Nkemdili, et al. (2013) concluded that weak society is one of the factors influencing continuous corruptions and insecurity in Nigeria.** The chronic nature of corruption and insecurity has been fuelled and sustained by perverted societal values which supports achievement at all cost and poor orientation. Casimir,Izueke& Nzekwe (2014) analyzed the ethical and institutional framework on public sector corruption. The result showed that some human rights organizations are selfish, greedy and lack commitment in the fight against corruption. However, due to the fact relationship between Human right activists input and effectiveness of the organized society structures were directly missing in the literature, conclusion was in doubt hence the formation of hypothesis 4. Linear equation 7 was used to measure this hypothesis.

$$y_4 = \hat{a}_0 + \hat{a}_4x_4 + \hat{a}_4 \dots \dots \dots [7]$$

H05: National Assembly oversight function has on significant impact on national development.

Adewale (2011)examined the crowding out effects of corruption and its implications on the economic growth in Nigeria. The result showed that corruption has negatively affected the national output growth in Nigeria. Rotimi and Obasaju (2013) stated that granger causality results conducted revealed that corruption impairs economic growth. The National Assembly who should have been responsible for budget approval, control and accountability of appropriation has neglected them for member personal gain (Okpala, 2012;Casimir et al, 2014). This has supported

diversion of investment fund meant for the public to individual private pockets and impaired economic growth (Donwa, Mgbame, & Ogbeide, 2015). The high level of corruption in Nigeria has been majorly blamed on the ineffectiveness of the legislature which gave birth to bad governance, poor service delivery, inadequate infrastructure, lack of proper public administration, brain drain and national underdevelopment (Bello & Ahmad, 2017). National Assembly oversight function has supposedly direct correlation with national development. This **claim opposed above previous studies**. Therefore, hypothesis 5 was formulated. This was measured by the linear equation (8).

$$y_5 = \hat{a}_0 + \hat{a}_5 x_5 + \hat{a}_5 \dots \dots \dots [8]$$

H06: Independent National Electoral Commission policies have no significant impact on political clientelism and capture. Khemani (2010) focused on the under supply of public goods under different electoral systems which affected the incentives of politicians to deliver private benefits in a clientelistic fashion. The study interest was to extend standard models of probabilistic voting and elite capture to clientelism and to study the allocative outcome. This was to distinguish clientelism from capture. The study concluded that under clientelism, votes cast will become known to party workers or candidates in advance and will lead to denial of benefits if the corresponding party candidate is elected. The finding of Mohammed (2013) showed that sustainable democracy in Nigeria has become an illusion due to clientelism and capture which was a product of ineffectiveness of Independent National Electoral Commission. Various studies have reported that clientelism and capture are the major problems of Nigerian electoral process. It showed that INEC policies are weak and ineffective (Stokes, 2005; Wantchekon, 2003; Benito, Guillamón, & Bastida, 2015). The rationale for the hypothesis 6 is based on the fact that INEC policies should have direct relationship with political clientelism and capture but the body has been weak and ineffective. Consequently, since conclusion was in doubt, the proposition 6 was developed. This was measured by the linear equation (9).

$$y_6 = \hat{a}_0 + \hat{a}_6 x_6 + \hat{a}_6 \dots \dots \dots [9]$$

H07: Code of Conduct Bureau strategy has no

significant impact on public officers' assets declaration.

Code of Conduct Bureau was established in Nigeria to maintain a high standard of morality in the conduct of government business and ensure that actions and behaviour of public officers conform to the highest standard of public morality and accountability. This is supposed to be achieved through assets declaration policy of the government. In pursuant of paragraph 11 of Part 1 of the Fifth Schedule to the 1999 Constitution (as amended), every public officer is required to submit to the Bureau a written declaration of all his properties, assets and liabilities and those of his/her spouse (if not a public officer) and his unmarried children under the age of eighteen years. A false declaration by any authority or person shall be deemed to be a breach of this Code. The CCB said that assets declared by public officers would not be available for public inspection. This is against sections 1(1), 3 and 4 of the Freedom of Information Act (FOIA) 2011 which guarantees the right of a person to access or request information whether or not in written form, in the custody of any public agency. Also, paragraph 3(c) of the third schedule, Part 1 of the 1999 Constitution of the Federal Republic of Nigeria (as amended), provides that the CCB shall make assets declarations of public officers available for inspection by any citizen of Nigeria only on such terms and conditions prescribed by the National Assembly. Lawal (2009) confirmed that the CCB has not take the verification of assets seriously for early detection of foul play. Baike (2000) concluded that there is apparent lack of skilled personnel in the operations that are specific to the mandate of CCB. Onifade (2015) noted that contradiction in the activities of CCB, lack of will to prosecute offenders to logical conclusion and lack of personnel have left the public wondering whether the body will ever attain its mandates. Mahmoud and Umar (2016) conducted a research on the role CCB and Tribunal in ensuring probity and accountability in Nigeria. Findings indicated that CCB is determined to carry out its responsibilities but they are handicapped in terms of funding and enforcement. The inefficiency of CCB as indicated by the poor assets disclosure and non prosecution of offenders has direct relationship with corruption in public sector (Krambia-Kapardis, 2013). This departure between the CCB mandate and practice led to the formulation of hypothesis 7. This was measured by the linear equation (10).

$$y_7 = \hat{\alpha}_0 + \hat{\alpha}_7 x_7 + \hat{\alpha}_7 \dots \dots \dots [10]$$

3.0 Methodology

The study used a descriptive cross-sectional survey research design. The sample population consists of 140 participants from 14 units within 7 stakeholder strata purposeful selected. Each stratum consists of 20 persons. The 20 State Residential Electoral Commissioners were randomly selected among the 37 persons confirmed on February 2015. Stratified sampling technique was used to assist in the measurement homogeneous subgroups within the population. The basis for the selection of respondents was judgmental due to the unwillingness of the targeted respondents to participate in the survey. The media was excluded due to the complex nature of the subsector. The instrument was made up of 26 items, 7 Likert scale response. The scale are as follows: very strong (7), strong (6), fairly strong (5), average (4), fairly weak (3), weak (2), and very weak (1). Out of the 26 questions in the questionnaire, 11 were adopted while the remaining 15 were self generated. The questionnaire was structured into section A for demographic factors consisting of 6 items and B for inferential data consisting of 20 items. Construct validity was conducted and the results indicated values between .695 and .701 which demonstrated that the instrument was valid further analysis. The instrument reliability was assured through a pilot study conducted in December, 2016 on site at different times. A Cronbach's Alpha coefficient was used to test the instrument reliability and the R_c obtained for the seven constructs range from .696 to .723 which confirmed its internal consistency and reliability for data collection. The hypotheses were tested using regression analysis technique with the aid of SPSS, IBM Version 21. The probability is .05 that a true null hypothesis will be rejected. The general model for the study is specified as follows: $Y=f(X)$.

$$Y = \hat{\alpha}_0 + \hat{\alpha}_1 x_1 + \hat{\alpha}_2 x_2 + \hat{\alpha}_3 x_3 + \hat{\alpha}_4 x_4 + \hat{\alpha}_5 x_5 + \hat{\alpha}_6 x_6 + \hat{\alpha}_7 x_7 + \hat{\alpha}_7 \dots \dots \dots [12]$$

X = Stakeholders covering $x_1 + x_2 + x_3 + x_4 + x_5 + x_6 + x_7$ Where

x_1 = Accountants and Auditors role; (AAR)

x_2 = Effort of Anti graft agencies (EAA)

x_3 = Law enforcement bodies effort (LEB)

x_4 = Human right organizations input (HRO)

x_5 = National Assembly oversight function (NOF)

x_6 = Independent electoral commission activity (INEC)

x_7 = Code of Conduct Bureau policy (CCBP)

Y = corruption covering $y_1 + y_2 + y_3 + y_4 + y_5 + y_6 + y_7$.

Where:

y_1 = Governance (GOV)

y_2 = Embezzlement and money laundering (EML)

y_3 = Security and internal conflict (SIC)

y_4 = Organized society structures (OSS)

y_5 = National development (NAD)

y_6 = Political clientelism and capture (PCC)

y_7 = Illegal assets acquisition (IAA)

A priori expectation = $x_1 > 0, x_2 > 0, x_3 > 0, x_4 > 0, x_5 > 0, x_6 > 0, x_7 > 0$.

4.0 Results

140 copies of the questionnaire were distributed and 116 usable copies were returned representing 83% response rate. This was considered adequate in view of response rate achieved in similar previous studies (Okpala, 2012b; Mohammed, 2013; Benito, Guillaumon, & Bastida, 2015; Mahmoud & Umar, 2016). The summarized result of the analysis is shown in Table 3.

Interpretation of Bivariate Analysis Results in Table 2 (Model 1-7)

Table 3, Model 1 indicated that the grand mean score of 3.01 implies that on the average, respondents are of the opinion that Accountants and Auditors role in Nigerian public sector is weak. The $R = .189$ indicated weak positive relationship between accountants and auditors role (AAR) and governance (GOV). The $R^2 = .123$ showed that AAR is responsible for 12% variation in GOV which is confirmed by the F-statistic of .211. The relationship between AAR and GOV is statistically significant ($p = .024 < .05$). Therefore, the null hypothesis 1 is rejected. The significance of the model at .05 level was confirmed by the t-statistics of .869. The simple linear equation is estimated as $AAR = 1.465 + .075(GOV)$ which meant that a change in AAR will drive 7.5% increase in GOV. The coefficients of $R = .075 > .05$ is in line with a prior expectation. Accountants and Auditors in the public sector are the finance gatekeepers who ensure that transactions are valid, captured, properly recorded. Their duty include protecting public interest, complying with codes of professional conduct and providing information according to established standards to enable proper governance. Malagueno, et al. (2010) noted that a

more transparent reporting system have lower levels of corruption. Hypothesis 1 result shows that there is a significant relationship between accountants and auditors role and governance in Nigeria. This result agreed with the reports of Akintola(2012); Amake and Ikhatua (2016); but disagreed with result of Olatunji and Oyedokun (2014) who said *corruption was the major issue militating against the development of the required national infrastructure quota due to poor accounting and auditing function.*

The grand mean score of 6.98 in Table 3, Model 2 showed that on the average, respondents the opinion on the effort of Anti graft agencies is strong. The $R = .776$ and $R^2 = .744$ indicated that there is strong positive relationship between the variables and effort of Anti graft agencies (EAA) was responsible for 74% reduction in embezzlement and money laundering (EML) in Nigerian public sector. This is supported by the F-statistic of 7.629. The relationship between EAA and EML is statistically significant ($p = .000 < .05$). Therefore, the null hypothesis is rejected. The significance of the model at .05 level was supported by the t-statistics of 2.409. Simple linear equation is estimated as $AAR = 2.745 + .270(EML)$ implied that a change in EAA will impel 27% increase in EML. The coefficients of $R = .270 > .05$ is in line with a prior expectation. The result of hypothesis 2 opposed the result of Aibieyi (2007); Inyanget al. (2014) Malagueno, et al. (2010); Ademola (2011); Oladayo (2014); Nwosuji (2015).

Table 3, Model 3 indicated that the grand mean score of 4.05 implies that on the average, respondents are of the opinion that the Law enforcement bodies (LEB)' effort is average with regards to providing security, taming violence and internal conflict in Nigeria. The $R = .505$ and $R^2 = .376$ indicated that there is an average positive relationship between LEB effort and Security and internal conflict (SIC) and LEB was responsible for 38% reduction in SIC. This is confirmed by the F-statistic of 1.112. The relationship between LEB and SIC is statistically significant ($p = .016 < .05$). Therefore, the null hypothesis 3 that says Anti Law enforcement body's effort has no significant outcome on security and internal conflict is rejected and the alternative hypothesis not rejected. The significance of the model at .05 level was confirmed by the t-statistics of 1.687. Simple linear equation

is: $LEB = \hat{a}_1(SIC)$ which is estimated as $LEB = 1.900 + .145(SIC)$ which showed that a change in LEB effort will impel about 15% increase in SIC. The coefficients of $R = .145 > .05$ is in line with a prior expectation. The result of hypothesis 3 confirmed that the relationship between Law enforcement bodies' effort and Security and internal conflict was significant. This hypothesis disagreed with Okogbule (2007); Nkemdili et al. (2013) who claimed that various corruption indications were uncover but were not effective prosecute and many of those under litigation were suspended (Casimir, et al., 2014).

Table 3, Model 4 indicated that the grand mean score of 6.12 implies that on the average, respondents are the opinion that the Human right organizations input are strong. The $R = .687$ and $R^2 = .667$ indicated that there is strong positive relationship between the variables and Human right organizations input (HRO) was responsible for 67% strength in the organized society structures (OSS). This is confirmed by the F-statistic of 6.665. The relationship between LEB and SIC is statistically significant ($p = .004 < .05$). Hence, the null hypothesis 4 is rejected. The significance of the model at .05 level was supported by the t-statistics of 2.870. The simple linear equation is estimated as $HRO = 1.900 + .235(OSS)$ which implied that a change in HRO will impel about 24% increase in OSS. The sign and size of the coefficients showed that $R = .235 > .05$. The result of hypothesis 4 is in line with a prior expectation. The human right organizations input were seen from the protectionist angle. In Nigeria, their efforts can be traced to strike actions to draw the attention of government or its agencies to the area of interest. Since the relationship these variables are missing in the body of knowledge, Hypothesis 4 result has established that Human right organizations input impact can significantly affect the organized society structures.

The grand mean score of 2.75 in Table 3, Model 5 confirmed that on the average, respondents' the opinion showed that the National Assembly oversight functions are weak. The $R = .201$ and $R^2 = .182$ indicated that there is weak positive relationship between variables and National Assembly oversight functions (NOF) was responsible for 18.2% variation national development (NAD) which is confirmed by the F-

statistic of .961. The relationship between NOF and NAD is statistically significant ($p=.045 < .05$). Therefore, the null hypothesis is rejected. The significance of the model at .05 level was confirmed by the t-statistics of .856. The simple linear equation is estimated as $NOF=1.379+.111(NAD)$ which implied that a change in NOF will impel about 11% increase in NAD. The coefficients of $R=.111 > .05$ is in line with a prior expectation. National Assembly oversight functions are directed towards making laws and overseeing the affairs of the nation. One of its functions includes approving budget and also ensures that implementation is in line with the theoretical objectives or appropriation act. Hypothesis 5 results demonstrated that National Assembly oversight functions have impacted significantly on national development, although the relationship is weak. This hypothesis disagreed with the report of Adewale, (2011); Rotimi and Obasaju (2013).

Table 3, Model 6 indicated that the grand mean score of 5.82 implied that on the average, participants' opinion showed that the Independent electoral commission activity is strong. The $R=.645$ and $R^2=.512$ showed that there is an average positive relationship between Independent electoral commission (INEC) policy and political clientelism and capture (PCC) and that INEC policy was responsible for 51% reduction in PCC. This is confirmed by the F-statistic of 2.779. The relationship between INEC and PCC is statistically significant ($p = .026 < .05$). The null hypothesis is rejected. The significance of the model at .05 level was established by the t-statistics of 1.379. The simple linear equation is estimated as $INEC=2.556+.195(PCC)$ which showed that a change in INEC policy will drive a reduction of 20% in PCC. The coefficients showed that $R = .195 > .05$. This result is in line with a prior expectation. Hypothesis 6 results show that there is significant relationship between independent electoral commission policy and political clientelism and capture. This is seen from the credible and free and fair election conducted in the recent elections unlike the past. Although the hypothesis result disagreed with the report of Wantchekon (2003); Stokes (2005); Khemani (2010); Mohammed (2013); Donwa et al (2015).

Table 3, Model 7 indicated that the grand mean score of 3.82 implies that on the average,

respondent are of the opinion that the Code of Conduct Bureau policy is average. The $R=.345$ and $R^2=.221$ showed that there is a weak positive relationship between Code of Conduct Bureau strategies (CCB) and Illegal assets acquisition (IAA). The CCB policies were responsible for 20% reduction in IAA. This is confirmed by the F-statistic of 1.079. The relationship between CCB policies and IAA is statistically significant ($p=.019 < .05$). The null hypothesis 7 is rejected. The significance of the model at .05 level was confirmed by the t-statistics of .941. The simple linear equation is estimated as $CCBP=1.226+.090(IAA)$ which showed that a change in CCB policy will propel about 9% decrease in IAA. The coefficients of $R=.090 > .05$ is in line with a prior expectation. Hypothesis 7 results is in accordance with the reports of Baïke (2000); Lawal (2009) **but opposed the findings of** Onifade (2015); Mahmoud and Umar (2016) who stated that CCB is determined to carry out its responsibilities but were handicapped in terms of funding, appropriate personnel and enforcement.

Table 3, Model 8 is the multivariate analysis results. It indicated that the combined grand mean score of 6.24 implied that on the average, respondents are of the opinion that the combined stakeholders' role is strong. The overall $R=.735$ and $R^2=.714$ showed that there is a strong positive relationship between combined stakeholders' role (CSR) and war against corruption (WAC). A combined stakeholders efforts would be responsible for 71% reduction in corruption in Nigeria. This is confirmed by the F-statistic of 2.954. The relationship between CSR and WAC is statistically significant ($p=.006 < .05$). The null hypothesis is therefore rejected. The significance of the model at .05 level was confirmed by the t-statistics of 3.445. The simple linear equation was stated as $CSR=\hat{\alpha}_1(WAC)$ which was estimated as $CSR= 2.686+.498(WAC)$. This equation implies that a change in CSR will propel about 50% reduction in corruption status in Nigerian public sector. The sign and size of the coefficients showed that $R=.498 > .05$.

5.0 Summary of Findings, Conclusion and Recommendation.

Based on the relevant literature reviewed and the results of the analyses, the challenges of corruption have become a threat to all aspects of Nigerian

economy. The sleaze has taken a solid root in our public sector therefore serious and concentrated fight is required to eradicate it. The questions raised were resolved by the descriptive statistics of the study as follows: First, how effective had the level of investment in the war against corruption in Nigeria been? This was answered by questions 7 and 8 on the questionnaire. The respondents' opinion showed that the investment made by the government were not effective as the corruption is on the increase in spite of the enormous investment. The transparency international report showed that even in 2015 and 2016, Nigeria still maintain 136 most corruption position. In addition various budget issues, contracts scams, and abuse of power further confirmed the ineffective investment in the war against corruption. Second, has any of the past government institutionalized its strategy for fighting corruption to ensure continuity? This was answered by questions 9 and 10 on the questionnaire. The respondents' judgment indicated that past governments were neither consistent in policy making nor have institutionalized any strategy for fighting corruption. Each administration rolls out its own policy without considering those of its predecessors. Third, have the stakeholders been working as a team to gain warfare synergy? This was answered by questions 11 and 12 on the questionnaire. The participants' pointed out that the independent activities of various agencies in the war against corruption were the problem. Lack of teamwork generated ineffectiveness as different agencies deliberately and consistently works against one another. Stakeholders in the war against corruption lack collaboration hence no synergy was gain on the warfare. Forth, how has corruption affected governance; organized society structures; law and order; economic developments; security, violence and internal conflict; electoral process and public officers' assets acquisition? The bivariate analyses results were used to provide these answers using questions 13 to 26 on the questionnaire. The evidence provided indicated that the sub variables of independent significantly affected the dependent sub variables. These results are in line with a priori expectations.

The study recommended that (i) Investment on the war against corruption should be well directed to avoid leakages. Budgets on corruption should be properly implemented, monitored and accounted

for by the agencies. (ii) Government policy on corruption should embrace continuity. This would be achieved if each administration treats its policy as an extension of the past. Any strategy adopted should be also should be institutionalized to run without much intervention. This would also allow homogeneous treatment for offenders to reduce the existing preferential treatments.

The institutionalization of warfare strategy would ensure that appointment of heads of important agencies such as EFCC, ICPC, and CCB should not be tribalized and politicized. The appointees should be men of integrity. (iii) All stakeholders should work as a team to overcome corruption. This would avoid sub-optimization and promote goal-congress among stakeholders. Teamwork would circumvent internal war and conflicts among stakeholders which would produce synergistic effect. (iv) Nigerian government should be sincere in the war against corruption. Therefore, the issues of selective prosecution, ethnicity and class distinction treatment should be avoided. (v) There should be deliberate policies to strengthen every organ charged with fighting corruption in Nigeria. (vi) Forensic accounting courses should be included in all higher school and professional education curriculums to enhance the training of accounting and auditing personal to combat corruption in Nigeria. The findings of this study raised a number of issues that require further studies. First, the scope of this study covered only public sector in Nigeria. Further research should be conducted to incorporate private sector to harmonized results and have a general view of the effect of corruption on the Nigerian economy. Second, a concentrated study should be conducted on ICPC and EFCC to investigate the theoretical source of efficiency in combating corruption as published but without economic consequence. Thirdly, various contradictions in the provisions of CCB Act should be examined to properly advise the body on the way forward. Forth, the electronic and print media, and Federal Inland Revenue services (FIRS) should also be investigated to ascertain the relationships between their duties and the level corruption in Nigeria.

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APPENDIX 1

Table 1: Nigeria's Corruption Ranking, 2001 – 2016

Transparency International Perception Index						
Year	CPI (index /10)	Transparency %	Countries (No)	Ranking	Corruption Rate %	Remark
2001	1.0	10	91	90	90	Very corrupt
2002	1.6	16	102	101	84	Very corrupt
2003	1.4	14	133	132	86	Very corrupt
2004	1.6	16	145	144	84	Very corrupt
2005	1.9	19	158	152	81	Very corrupt
2006	2.2	22	163	142	78	Very corrupt
2007	2.2	22	179	147	78	Very corrupt
2008	2.7	27	180	121	73	Very corrupt
2009	2.5	25	180	130	75	Very corrupt
2010	2.4	24	180	134	76	Very corrupt
2011	2.4	24	183	143	76	Very corrupt
2012	2.7	27	175	139	73	Very corrupt
2013	2.5	25	177	144	75	Very corrupt
2014	2.7	27	175	136	73	Very corrupt
2015	2.6	26	167	136	74	Very corrupt
2016	2.8	28	176	136	72	Very corrupt

Key: 8 – 10 Very transparent; 6 – 7.9 Transparent; 4 – 5.9 Average; 0 – 3.9 Very corrupt
Source: Transparency International Corruption Perceptions Index (2001 – 2016)

Table 2: Population definition

S/N	Stakeholders	Organization	Composition / Dept	N
1	Accountants and Auditors	Accountant General Office - Fed	Accountants	10
2	Anti graft agencies	ICPC EFCC	Auditors Investigators	10 10
3	Law enforcement/Judiciary	Nigerian Police Ministry of Justices	Investigators Officers from ASP Lawyers	10 10
4	Human right activists	Assess to Justices National Human Rights Comm. of Nig. Amnesty International Socio-Econ. Rights & Accountability Proj.	Activists Activists Activists Activists	4 4 5 7
5	Nat. Assembly	House of Representatives Senate	Ethics & Privilege Com. Ethics committee	10 10
6	INEC	State Resident Electoral Commissioners	Commissioners	20
7	CCB	Operations	Operations	20
	TOTAL			140

Source: Authors Field work (2017).

Table 3: Summary of Result

Item	Bivariate Analysis							Multivariate Ana.
	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8
	H01	H02	H03	H04	H05	H06	H07	H01-7
Mean Score	3.01	5.98	4.05	6.12	2.75	5.82	3.82	6.24
Model Summary ^a								
R	.189	.776	.505	.687	.201	.645	.345	.735
Adj. R ²	.123	.744	.376	.667	.182	.512	.221	.654
ANOVA ^a								
Sig.	.024	.000	.016	.004	.041	.026	.019	.002
F. Stats.	.211	7.629	1.112	6.665	.961	2.779	1.079	1.954
Coefficients ^a								
t Stats.	.869	2.409	1.687	2.870	.856	2.141	.941	3.445
(Constant)	1.465	2.745	1.900	2.222	1.379	2.556	1.226	2.686
Model Summary ^a	.075	.270	.145	.235	.111	.195	.090	.488

Source: SPSS output, 2016