

The Role of Professional Accountants in Anti-Corruption Crusade in Nigeria

Abdullahi SaiduMaikano (PhD.)

Department of Accounting & Finance, ESFAM Benin University,
Porto Novo Benin Republic

Abstract:

*Corruption has been identified as one of the major challenges facing the economic growth and development of nations worldwide, especially the developing economies characterized by high level of poverty. The developing nations are equally characterised by inadequate and institutional corruption detection and prevention mechanisms. As a result, the issue of corruption has been and still receiving increasing attention in recent times. In an attempt to curb this hybrid monster of corruption, the previous governments in Nigeria established various anti-corruption institutions and enacted Acts aimed at checking and reducing the incidence of corruption in the country. The current Administration led by President Muhammadu Buhari in Nigeria came with the mantra of 'change', with a focus on the fight against corruption. While it appears that great successes have been recorded in the fight against corruption, in terms of recovery of looted funds and prosecution of high profile individuals; corruption, unfortunately, continues to bedevil the Nigerian state. The fight against corruption is prosecuted by various anti-graft agencies of the government with apparent disregard to the fundamental roles of professionals especially the Accountants which produce internal auditors, external auditors and directors of finance, without whose acquiescence, corruption may not thrive. This study therefore examines the role of the professional accountants in anti-corruption crusade in Nigeria. The study employed a descriptive and library survey approach and discovered that professional accountants are conspicuously ignored by the government in their quest to curb corruption. It was therefore recommended among others that the Nigerian government should make the roles of professional accountants as *asine qua non* in its entire anti-corruption crusade.*

Key Words: *Anti-corruption agencies, Corruption, Fight Against, Professional Accountants*

1. INTRODUCTION

Corruption is a hybrid monster which is challenging the economic growth and development of nations especially the developing countries; and this continues to give it a much attention and remains a relevant discourse. This is because it has been identified as one of the major problems facing the global development and welfare of citizenry of countries. Corruption which is an act of an official or fiduciary person who unlawfully and wrongfully uses his position or character to procure some benefits for himself or for another person, contrary to the duty and the rights of others (Ruzindana, Langseth and Gakwandi, 1998) will eventually leads to widening inequality, aggravates mass poverty, militates against efficient resource planning and allocation, undermines economic growth by discouraging investment and compromises economic efficiency

(Mackevicius & Giriunas, 2013). According to Emeka & Josephine (2019), corruption is a form of global anti-social and economic behavior, whose extent of its prevalence depends on the nature and system of political inclination, legality, and morality of any country. Hence, the debilitating effects of corruption persist in underdeveloped and developing economies typically characterized by weak corruption detection and prevention mechanisms.

In Nigeria for instance, successive governments have attempted to combat corruption perceived to have been encouraged by its predecessors; and thereby introducing policies, reforms and structures designed to address the incidence of corruption in the country. Such policies started in Buhari-Idiagbo military administration that introduced War Against Indiscipline and Corruption (WAIC) in 1983 and subsequently the Code of Conduct Bureau of 1990, Advance Fee Fraud & Other Related Offences Decree of 1995 by military governments. The dawn of Nigeria's democracy in 1999 and an obvious need to aggressively address the increasing and damaging cases of corruption, various anti-corruption agencies and structures were established with relevant Acts of parliament. These agencies include the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and other related Offences Commission (ICPC), the Code of Conduct Bureau (CCB) The Public Procurement Act, The Nigerian Extractive Industrial Transparency Initiative (NEITI), Bureau for Public Procurement and The Due Process Mechanism and SERVICOM. Other measures include the introduction of Bank Verification Number (BVN), Public Services Reform, Public Procurement Act, Fiscal Responsibility Act, Treasury Single Account (TSA), adoption of International Public Sector Accounting Standard (IPSAS) and the Whistle Blower Policy. Although these institutions and policies have good intentions and objectives, their implementations are plagued with operational challenges orchestrated by political interests that have a big question mark on their effectiveness in alleviating the menace of corruption as social and economic indicators continue to provide statistical evidences that corruption continues to constitute bane on the Nigerian economy.

According to Oyewole (2007), Nwachukwu (2010), Ogundana, Okere, Ogunleye and Oladapo (2018), corruption has become the bane of the Nigerian society and seems to have defied various attempts to curb it. The endemic nature of corruption is also buttressed by Nigerian Bureau of Statistics report (2017) that showed that almost a third of Nigerian adults (32.3 percent) who had contact with a public official between June 2015 and May 2016 had to pay, or were requested to pay, a bribe to that public official. The report further stated that the estimated total bribe paid by Nigerians was N400 billion, the equivalent of \$4.6 billion in purchasing power parity (PPP). Furthermore, the prevalence of corruption in Nigeria as reiterated by its dismal Corruption perception Index (CPI) rank of 149th position out of 183 countries by the Transparency International report 2020. Hence it can be posited that corruption is a canker that continues to eat deep into the fabrics of the Nigerian state.

The effectiveness, competence, efficiency and legal adequacy of these anti-corruption agencies, structure and policies, given their discouraging results suggest an obvious and urgent need for a restructuring and strategic repositioning of these anti-corruption agencies with a view to ensuring their optimal efficiency and effectiveness. Such strategic repositioning requires a re-evaluation and review of the roles played by all stakeholders that have bearing with corruption management and control. This review is essential as recent studies have continued to decry the absence of strategic involvement of adequate professional accountants in the fight against corruption.

Against this backdrop, this study seeks to investigate the role of profession accountants in the anti-corruption crusade in Nigeria which if properly harnessed and deployed will positively impact the fight against corruption in Nigeria.

2 REVIEW OF RELATED LITERATURE

2.1 Theoretical Framework

Recent studies have revealed different theories to explain reasons why individuals involve themselves in corrupt practices. This study examines the theories of neo-patrimonialism, white collar crime theory, fraud triangle theory, fraud diamond theory and idealistic theory.

2.1.1 The neo-patrimonialism theory of Roth (1968) as used to mirror the political problem experienced by most African and developing countries. Neo-patrimonialism also involves the use of state resources to get the loyalty of “godfathers” within a population. According to (Gambo, 2006) “godfathers” could be described as the unilateral power and overwhelming influence of an individual to decide who picks a party ticket and who eventually wins within the Nigerian politics. In a bid to satisfy these “godfathers” public office holders squander state funds (Ogundiya, 2009). Ogundiya further explains that the agitation by the political class that presidency should be rotated or zoned among the various ethnic groups in Nigeria is believed to be a way for these ethnic groups to have access to the wealth of the country. The idea of zoning, according to Ogundiya (2009), is hoped to be a good representation of the centre, and that was why the idea of the federal character was entrenched in the 1999 constitution of the federal republic of Nigeria. The inclusion of the federal character in the 1999 constitution was not a genuine motive but an avenue to settle differences among ethnic groups over the distribution of resources within the Nigeria state. Therefore, it is a ‘normal’ norm to steal from the common wealth in Nigeria. Neo-patrimonialism as a theory has been used for this study to give a picture of what transpired within the colonial era that has features of illegitimacy and exploitation, and the political situation in Nigeria that involves corruption and cheating of the system that has denied the population of basic amenities because of the selfish interest of the political class.

2.1.2 White Collar Crime Theory (Sutherland 1939)

This theory was pioneered by Edwin H. Sutherland (1939) and came to limelight when he gave a Presidential Address to the American Sociological Society in 1939. In his address, Sutherland rejected traditional theories of crime that blamed poverty, broken homes, and disturbed personalities as the source of committing white-collar crime. He noted that many of the lawbreakers in business were far from poor, from happy family backgrounds, and all too mentally sound. After ten years of further research, Sutherland published White Collar Crime in 1949 (Braithwaite, 1986) which defined white-collar crime as “a crime committed by a person of respectability and high social status in the course of his occupation”. Sutherland called attention to the fact that only members of the lower class but including those of the upper class did not commit crimes. Sutherland was much admired and criticized on the appeal made to social scientists to expand their focus to include crimes by upper class offenders. Though Sutherland’s theory was widely criticized by a host of social scientists and legal experts on grounds of conceptual ambiguity, empirical ambiguity, methodological ambiguity, legal ambiguity, and policy ambiguity, his work did not fall in vain in the sense that it paved ways for further scholastic researches and development of other theories relating to embezzlement and corruption practices.

2.1.3 Fraud Triangle Theory (FTT)

Fraud Triangular Theory was developed by Donald R. Cressey in 1950 as an idea to investigate the causes of fraud. The theory attributed three factors that are present in every situation of fraud as perceived pressure, perceived opportunity and rationalization.

According Donald 1950, cited in Manurung and Hadian (2013), the initial cause of committing fraud is perceived pressure which include almost anything like lifestyle, economic demands as well as financial and non-financial term that will motivate individual to commit fraud. Corroborating Manurung and Hadian, SAS No. 99 indicates that there are four common types of conditions on the pressure that can lead to cheating. These are financial stability, external pressure, personal financial need and financial targets.

Perceived opportunity is the ability of a fraudster to discover and exploit organizational weaknesses to violate trust. Opportunities created by the internal control weaknesses, poor corporate governance, lack of job rotation and poor supervision among others. According to SAS 99, the chances of financial statement fraud can occur in three categories of the nature of the industry, ineffective monitoring and organizational structure.

Rationalization is the attitude, character or set of ethical values that allow certain party(ies) to commit acts of fraud, or different people in an environment that makes them quite hit rationalize fraudulent actions. (Skousen et, al. 2009). Rationalization can also be a process through which a fraudster justifies his evil course of action. Cressey's findings reveal that all the three elements (perceived pressure, opportunity and rationalization) must be present for a fraudster to be able to violate trust in an organization.

2.1.4 Fraud Diamond Theory (FDT)

The FDT developed by David T. Wolfe and Dana R. Hermanson in 2004 is an extension of FTT. They believed that the FTT could be enhanced to improve both fraud prevention and detection by considering an additional element of *capability*. In addition to addressing, perceived pressure, perceived opportunity, and rationalization, Wolfe and Hermanson (2004) considered an individual's capability which includes personal traits and abilities that play a major role in whether fraud may actually occur even with the presence of the other three elements. The recognition of the element of capability has involved the six factors expected to be achieved by the fraudsters as suggested by Wolfe and Hermanson (2004). These are:

- i. A fraudster must have function or authority for him to be able to commit fraud;
- ii. The fraud perpetrator must be intellectual to the extent that he/she can be able to harness and exploit organizational weakness to commit fraudulent action;
- iii. Fraudster must be egoistic and have strong confident and courage as he will not be caught;
- iv. The fraud perpetrator must be a person who can coerce and pursued other to commit fraud by them or together with him;
- v. Fraudster must be a person who can be able to deceive others or look at people into their eyes to convincingly and comprehensively tell them lie; and
- vi. A fraudster must be able to conquer the stress by withholding and hiding the true face of the matters well as frequent monitoring the issue in order to prevent detection.

Wolfe and Hermanson further stated that "Opportunity opens the doorway to fraud, and incentive (i.e. pressure) and rationalization can draw a person toward it. However, the person must have the capability to recognize the open doorway as an opportunity and to take advantage of it by walking through, not just once, but repeatedly"

2.1.5 Idealistic Theory

The literature has documented a number of theories explaining corruption and corrupt practices in Nigeria. According to Ijewereme (2015) five theories stand out explain why corruption thrives particularly in the developing nations. These are the idealistic theory, the theory of resource curse, the theory of two publics, low risk- high benefit theory and of course, the anomie theory. The idealistic theory presupposes that societal behavior and culture are influenced by people's ideas prevalent. Thus, selfish ideas lead to deviant characters such as bribery, corruption and nepotism. Arguably, corruption is a product of gross pervasion of moral values in societies. Two views are discernible from this line of argument; the traditionalist and the modernist schools of thought. The traditionalists attribute the cause of corruption to the erosion and incursion of the traditional value system particularly by the west. This of course, characterises to a large extent the African political economy whereby all African woes are attributed to the Europeans vis-à-vis colonialism. From the modernists' perspective corruption is viewed as emanating from the African cultural and religious practices. The obligations to offer gifts and to protect ones' ethnic members at all cost are strong movers of corruption as claimed by the modernists (Ijewereme, 2015).

The theory of resource curse explains corruption in terms of natural endowment that often turns out to be a curse instead of blessing to the societies endowed. Often times, the presence of natural resource in entities leads to abandoning of other viable sector of more enduring nature such as taxation as veritable sources revenue. This obviously leads to over concentration of a single sources entrusted in the hands of few elites which largely misappropriate the national resources through corrupt practices (Ijewereme, 2015; Obuah, 2010). The theory of two publics identifies two masters being served by public servant in Nigeria. The two publics refer to the core civil service and the primordial public comprising the civil servants ethnic, tribal, religious and societal affiliations. It notes that civil servants tend to favor the primordial public at the expense of the civil service through corrupt and illegal practices. The low risk-high benefit theory stipulates that people indulge into corruption based on what may be termed as the cost – benefit formula. Often, inadequate sanctions and punishments cause the risk to be extremely low compared to the benefit accruing to the act. It follows that many may be willing to undertake that low risk that they believe can afford them multiple benefits in return (Ijewereme, 2015). Lastly, the anomie theory postulates that corruption is the product of societal pressures on individuals, particularly public office holders. The society often sets unrealistic goals for individuals to attain and those who cannot meet up resort to whatever means including corrupt avenues to actualize those goals.

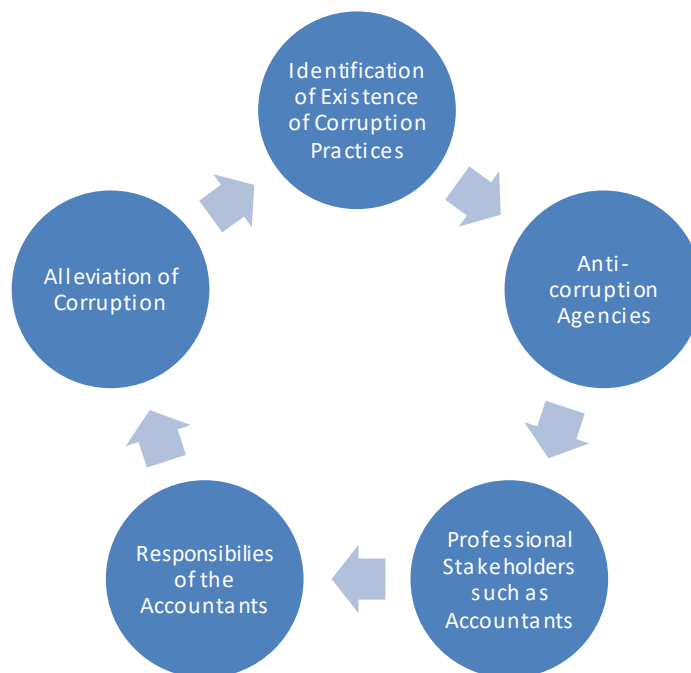
Contrary to that, he comments; other scholars observe the cause of corruption inherent in the cultural and religious predisposition of Africa. On the cultural aspects, seen as promoting corruption, Egwemi (2012) opined culturally, a beneficiary of a certain favour granted is expected to show some appreciation. It therefore follows that this cultural practice is expected to surface within the public aspect practice. Thus showing appreciation to a public official for the official responsibilities discharged is seen as normal in itself within the African point of view.

The fourth cause as provided by Obuah (2010), is imitation whereby a public official is poised at imitating others at all costs whether one can afford their lifestyle or not. Obviously, this is a strong motivation for corruption as many public officers in the developing nations have fallen victims of corruption through their quest of blindly imitating the lifestyle from the developed societies. These public officials ought to have considered the peculiarities of their society's vis-à-

vis the prevailing economic situation as well as their individualistic statuses. Last on Obuah's (2010) explanation theorizing the causes of corruption is the political and institutional centralization. According to this line of explanation, the control of political offices and institutions from the central authority or government provide a veritable avenue for cultivating corruption at both the centre and the peripheral levels.

2.2 Conceptual Framework

This study is anchored on the conceptual framework that describes the process of curbing corruption in Nigeria. Identification of the existence of corruption practices leads to establishment of relevant anti-corruption agencies backed up by enabling Acts; and implementation of the Acts that will result to alleviation of the identified corruption practices. This conceptual framework diagrammatically presented as follows:



**Figure 1: Conceptual Framework
The Concept of Corruption**

Due to the multi-dimensional and disciplinary nature of corruption, various scholars have defined corruption from different perspectives based on phenomenon, situations, conditions and contexts. The Oxford Advanced Learner's Dictionary (2005) broadly describes corruption as dishonest or illegal behavior, especially of people in authority; it is the act or effect of making somebody change from moral to immoral standards of behavior. This definition, according to Adedeji, Soyinka and Sunday (2018), linked corruption with two distinct and important variables of authority and morality. It is an act of an official or fiduciary person who unlawfully and wrongfully uses his position or character to procure some benefits for himself or for another person, contrary to the duty and the rights of others (Ruzindana, Langseth and Gakwandi, 1998). EFCC (2004) defined corruption as: "the non-violent criminal and illicit activity committed with objective of earning wealth illegally either individually or in a group or organized manner thereby violating existing legislation governing the economic activities of government and its

administration”. Similarly, Transparency International (TI), a leading global anti-corruption watchdog, views corruption as “the abuse of public office for private gains for the benefit of the holder of the office or some third party”. Nazari and Aidi (2012) also views corruption from the dimension of public authority and therefore define corruption as “any form of unethical use of public authority for personal or private advantage”. This definition is very narrow as it focuses on corruption in the public sector. El-rufai (2003), explained that corruption covered a wide range of social misconducts such as fraud, extortion, embezzlement, bribery, nepotism, rigging of elections, abuse of public property, influence peddling and sale of expired/defective goods etc. This definition exposed the dimension of social misconduct. In the same vein, Amundsen (1999) sees corruption as everything from the paying of bribes to civil servants in return for some favour and the theft of public purses, to a wide range of dubious economic activities.

It is obvious from these definitions that corruption and financial crimes are perpetuated by those who are entrusted with the responsibility of taking care of funds or related resources. It can also be deduced from the definitions of corruption above that it is the act of influencing an individual or group of persons with money or valuables to gain an unfair advantage. This may include bribery, nepotism, theft, mutilation or outright removal of valuable or documents, among others. Thus, both the giver and the receiver are equally corrupt and should be treated as such. Corruption expresses itself in various forms such as bribery and extortion, fraud and embezzlement; illegal use of public assets for private gains, over and under invoicing; payment for goods not supplied or services not rendered, under-payment of taxes and duties on exports and imports through false invoicing or other declarations, purchase of goods at inflated prices; misappropriation of assets; court decisions awarding monetary damages well in excess of any injury suffered, removal of documents or even whole case files, nepotism and patronage.

The Professional Accountant

A professional accountant is a person who has the requisite skills and experience in establishing and maintaining accurate financial records for an individual or a business. The duties of an accountant may include designing and controlling systems of records, auditing books and preparing financial statements. He may give tax advances and prepare tax returns (West’s Encyclopedia of American Law, 2008). According to IFAC (2011), a professional accountant is “a person who has experience in the field of accounting, achieved through formal education and practical experience and who: demonstrates and maintains competence; complies with a code of ethics; is held to a high professional standard; and, subject to enforcement by a professional accountancy organization or other regulatory mechanism”. Additionally, a professional accountant is a trained individual who practices accounting either in the public or private sector and is also a member of any legally recognized professional accounting body.

The practice of accounting therefore involves measuring and disclosing or providing assurance about financial information which support stakeholders in making decision on resource allocation or wealth creation. Hence, the accountant is privy to all economic information in every organization and has access to highly privileged and confidential information.

The Role of Professional Accountants in Combating Corruption

Professional accountants in discharging their responsibilities with view to contributing their quota to national development must comply with the fundamental principles relating to the ethics of the accounting profession such as integrity, objectivity, professional competence,

confidentiality and professional behaviour. The role of professional accountants therefore includes the following:

- Promote professional ethics and code of conducts.
- Create climate for transparency.
- Provide reliable information in both public and private sectors.
- Disassociate from illegal activities.
- Establish mechanism that prevents and detects flaws in place of work.
- Conduct check on the internal control system to enhance compliance with relevant laws and regulations.
- Improve financial accountability and probity by strong supervision.
- Promote integrity, trust and fairness as guiding principle.
- Create climate for good corporate governance.
- Exhibit honesty and making valuable effort towards eradicating corruption in Nigeria.

Nexus between the Professional Accountant and Corruption

The relationship between the professional accountants and corruption is based on the ability of the accountant to effectively utilize an understanding of business information and financial reporting systems, accounting and auditing standards and procedures, evidence gathering and investigative techniques, and litigation processes and procedures to eliminate or at least minimize the factors involved in the corruption model (opportunity, pressure and action). Dada (2014) argued that the accountants as the first set of gatekeepers are saddled with the responsibility of instituting transparency and accountability in any organization by ensuring that transactions are valid, at arm's-length, captured and properly recorded according to established standards. The study also posited that the professional accountant has the duty to protect the public interest, and is bound by vigorous codes of professional and personal ethics calling for the highest levels of integrity and objectivity, effectively utilize an understanding of business information and financial reporting systems, accounting and auditing standards and procedures, evidence gathering and investigative techniques, and litigation processes and procedures to eliminate or at least minimize the factors involved in the corruption model (opportunity, pressure and action). The Accounting profession has a tripartite role of preventive, detective, and punitive nature in alleviating of corruption.

The Preventive Role

The preventive role of the professional accountant is targeted towards the elimination or minimization of the opportunity factor. It is characterized by the development and institutionalization of financial reporting standards, corporate governance structures and internal control mechanisms in line with global best practices. This role is particularly pursued by the substantial improvements and continual review of accounting and auditing standards in the area of quality of financial information, control systems and compliance making it more difficult for managers of organizations to act contrary to the expectations of stakeholders (Oladipupo, 2015).

The Detective Role

The detective role of professional accountants, with particular reference to the forensic accountants and auditors, involves a series of interrelated and complex concepts and processes

usually carried out by forensic accountants and auditors. The role weakens the strength of pressure and further serves as deterrence for the commission of any corrupt practice. The accountant's responsibility is to design and implement audit procedures of sufficient scope and depth to detect material deficiencies in the financial statements—essentially, without regard to the source or origin of the deficiency. The profession requires that adequate, appropriate and reasonable efforts be made to detect material misstatements or misrepresentations in financial statements. Professional accountants are increasingly playing more proactive risk reduction roles by designing and performing extended procedures as part of statutory audit, acting as advisers to audit committees, fraud deterrence engagements, and assisting in investment analyst research. While the preventive controls are designed to keep fraud and corrupt practices from occurring, detective measures uncover such after they occur.

The Punitive Role

Studies have revealed that one of the best ways to prevent corrupt practices is to enforce both preventive as well as strong enough punitive measures. In fulfilling this role, forensic accountants are expected to precisely document the sort of proof required for successful criminal indictment; have the ability to work in a complex litigation and regulatory environment; and with reasonable accuracy, reconstruct missing, destroyed, or deceptive accounting records. The accountant provides litigation support and testifies when needed as expert witnesses in judicial proceedings, thus supporting the relevant anti-corruption agencies in effecting punitive measures on culpable personalities effectively. Activities of accountants in this regards are, therefore, targeted towards ensuring that those involved in corrupt practices are prosecuted and possibly meted with appropriate punishment that would serve as deterrence to others.

2.3 Empirical Review

Several studies have been conducted on combating corruption in Nigeria revealing different results. Many of them using different methodologies at different times discovered that accounting profession contributed significantly in alleviating corruption in Nigeria (see Obuah, E. 2010; Ene, E. E. & Ene, J. C. 2019; Adegbe & Fakile, 2012; Dada, Owolabi, & Okwu, 2013; Modugu & Anyaduba, 2013; Gbegi & Adebisi, 2014; Enofe, Ekpulu, & Ajala (2015) Oyedokun, Akinwumi & Asaolu, 2018; Sorunke, 2018). Specifically, Emeka E. Ene & Josephine C. Ene (2019) study on Combating corruption in Nigeria: The professional accountants experience, using descriptive and inferential statistics on primary data collected revealed that the professional accountants are not adequately involved by the Nigerian government in its prosecution of anti-corruption war. However, the outcome of the study therefore corroborates the evidence of a strong correlation between adoption of the global accountancy profession's ethical, education, and investigation and discipline requirements, and more favourable scores on international measures of corruption as provided by Transparency Intern. Adedeji, Soyinka and Sunday (2018) findings revealed the efficacy of the accounting control measures deployed by the accountant to inhibit corruption in the public sectors. Conversely, the study by Dada (2014) and Akhidime & Uagbale-Ekatak (2014) revealed the absence of a significant relationship between forensic accounting and corruption. It is noteworthy to mention however that these studies concentrated on the role of forensic accounting.

Outside Nigeria economy, similar studies conducted also revealed mixed findings. Malagueno, Albrecht, Ainge and Stephens (2010) investigated the relationship between the perception of corruption and the perceived level of accounting and audit quality in 57 countries and found that

negative relationship exists between the key variables. In other words, better accounting and auditing leads to the reduction of corruption. A similar conclusion was deduced by Owolabi(2011) following a study conducted in 13 Anglo-African countries. The study had examined the relationship between corruption and the environment of accounting and auditing. Further studies that reiterated the importance of accounting include the research by Everett, Neu and Rahaman (2007). The study examined the role of accounting in the global fight against corruption and posited that that accounting and auditing systems have an important role in any organization with accounting as an information system, and auditing as a monitoring or check on the accuracy of the accounting information system, provide an enormous potential for establishing accountability and detection of corrupt activities. Lipset and Lenz (2000) and Mcshare and Nilsson (2013) also emphasized the indispensable role of accountants in corruption control when their study revealed that the level of corruption could be reduced by improving the quality of their accounting and auditing.

Ghaffoori (2016) study on the Kurdistan region found a positive relationship between the accounting system and corruption. Furthermore, Ghaffoori submitted that an efficient accounting system is regarded as one of the effective anti-corruption strategies. From the foregoing empirical review, there appears to be a general consensus that accountants have a role to play in combating corrupt practices. The empirical findings of most of the reviewed studies are accentuated by the result of the study by Transparency International (2017). The research reiterated the key roles that accountants play in detecting, preventing and deterring corruption by emphasizing the importance of sound auditing and accounting processes in combating corruption.

3. Conclusion and Summary

The paper examined the roles of professional accountants in anti-corruption crusade in Nigeria. The different anti-corruption institutions/agencies established in combating corruption in Nigeria and the role of the accountants in effective implementations of the various enabling Acts were equally x-rayed using descriptive and library survey approach. While the literature review provides credence to the incontrovertible positive roles professional accountants could play in alleviating corruption, the empirical evidence gives indications that professional accountants in Nigeria are grossly relegated to the background in the pursuit of anti-corruption agenda of the government. Findings revealed the efficacy of the accounting control measures deployed by the accountant to inhibit corruption in the public sectors and there appears to be a general consensus that accountants have a significant role to play in combating corrupt practices. Furthermore, the paper revealed the absence of a significant relationship between forensic accounting and corruption. It is noteworthy to mention however that these studies concentrated on the role of forensic accounting.

It can therefore be concluded that the unfortunate disregard of accounting profession as pivotal to anti-corruption crusade by the ruling authorities has to a large extent contributed towards the perennial corruption experienced in Nigeria.

4 Recommendations:

Based on the findings, the following recommendations are made with the view that if religiously implemented, the crusade against corruption in Nigeria will yield the desired results.

1. Governments should carefully review extant laws and regulations guiding accounting and auditing in ministries, agencies and parastatals. Evidence shows that most of these laws were adopted from the colonial master; the fact is that Nigeria today exhibit totally different characteristics that the laws propounded by the colonial master could not have pre-empted.
2. Strong corporate governance architecture gives credence to the role played by accountants in tackling corruption. It is therefore recommended that the Nigerian government should intentionally establish international standard corporate governance structures in its operating units as an avenue to make the work of the professional accountants count in curbing corruption.
3. The accounting professional bodies in Nigeria should strengthen their Code of Ethics to make corrupt practices among its members a stern offense in Nigeria so that a well-meaning government would hinge anti-corruption programmes on the profession.
4. Government should desist from deployment of unqualified persons to accounting and auditing functions as these individuals apparently serve as key instruments for aiding and abetting corrupt practices.

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