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The Effectiveness of the Accountants in Curtailing Financial Corruption in the South-South and South-East Public Sector of Nigeria

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Abstract

This study investigated the effectiveness of accountants in curtailing financial corruption in the south-south and southeast public sectors of Nigeria. The study was carried out in Edo, Delta, Enugu, and Anambra States respectively. Primary data were obtained through a structured questionnaire. A survey design was employed in the study. A convenient Sampling Technique was employed in selecting respondents in the four states' public organizations. A total of one hundred and sixty-two (162) respondents were sampled. Descriptive statistical techniques such as, charts, mean, standard deviation, tables, and percentages response analysis were used for data description. Cronbach alpha coefficient was used to test for the reliability of the research instrument and the result was. The Pearson Product Moment Correlation Coefficient (PPMCC) and the Chi-square Techniques were employed in testing the hypotheses. The results revealed that accountants helped in fighting corruption in the public sector of Nigeria and the engagement of more professional accountants will help in curtailing financial corruption in the public sector of Nigeria. The study, therefore, concludes that accountants are effective in combating financial corruption in the South-South and South-East public sectors of Nigeria within their scope of engagement despite severe threats from management. It was recommended that study leave, job security, regular training, and study grants should be made available to the accountants among others.

Keywords: *accounting, accountability, corruption, efficiency, finances*

Introduction

Corruption is a global experience that had been a common denominator among several nations from ancient times (Odunga, 2000 in Sorunke, Omojola & Adeleke, 2016). Also, the current world faces a collection of issues that threaten the survival of many countries. Unfortunately, corruption is one of these challenges (Lawrence, 2016). Meanwhile, corruption had lingered as one of the key threats to the political and economic development and growth of many nations around the globe. It is a phenomenon infesting both the public and private sectors of several economies, and it is not limited to a particular country (Enofe, Afiangbe & Agha, 2017).

Balkaran (n.d.) noted that in every democratic country where control and monitoring exist to discourage corrupt activities and other types of corrupt conduct corruption is yet rampant. For example, in nations like Belgium, Japan, Italy, Russia, Spain, and other countries, allegations

of corruption play a key role than at any epoch in current memory. Just in 1993, cases of allegations of corruption connecting several levels of government arose in both advanced and advancing nations that comprise Australia, Bolivia, Brazil, Bulgaria, France, Haiti, India, Italy, Japan, Malaysia, Paraguay, South Africa, Spain, and the USA. Balkaran (n.d.) pointed out that specifically in Brazil, corruption allegations led to the president's resignation and later his impeachment from office. Moreover, in Japan, the prime minister was accused and impeached from office. It is very clear that humanity as it is, no country, and indeed, no system is free from financial-related crime. As a result, several countries have gone to war, governments halted, companies declared bankrupt, and kingdoms lost due to corruption.

Some concepts are household known globally. For instance, names like Barrack Obama, Donald Trump, and HIV are known worldwide. From nation to nation, different concepts are household known. For instance in Nigeria, Ibrahim Babangida, Abacha, corruption, Olusegun Obasanjo, Goodluck Jonathan, Muhamadu Buhari, Biafra. Corruption may probably be the oldest, most frequently mentioned of all the household names (words) in Nigeria. It may frequently be connected to most of the other household names in Nigeria. In agreement, Zubairu, Sakariyau, and Dauda (2011) noted that corruption and Nigeria are almost becoming identical. Added that corruption exists at the uppermost level of authority in the government, common civil servant, etc. Moreover, Ekpo, Chime, and Enor (2016) submitted that Nigeria is known for its economic and human potential but also for colossal corrupt manifestations that plague the government and the public sector institutions.

The consequences of corruption on humanity in general and Nigerians may be explained in part. Unfortunately, several pensioners of old age, many had been sent to earlier graves by public servants who embezzled their pension fund. Also, many had since died and are still dying in road accidents due to bad roads of which funds had long been appropriated and approved for their construction but had since entered private pockets. What of Nigerians, who died in public hospitals due to the absence of needed facilities, while our leaders go abroad for treatments? Sorrowfully, the effect of corrupt practices is felt by all.

Accountants are to ensure that financial records and financial statements are prepared, show a true and fair view, and are kept in relation to all relevant vouchers while disclosing all relevant information. They received and disbursed public funds as authorized. Nnamani (2010) cited in Amaefule and Iheduru (2014) asserted that public sector accounting is concerned with recording, analysing, classifying, summarising, communicating, and interpreting monetary information in relation to government financial activities in aggregate and in detail, showing all transactions involving the receipts, transfer, and deposit of government funds. The intention is to make obvious the correctness of transactions and their compliance with established regulations. Also to give verification of accountability for the stewardship of government funds and to make available helpful information for the good control and efficient management of government business. Where does corruption begin? To respond to the question, Mukoro, Yamusa, and Faboyede (2013) asserted that the first and most sophisticated way of carrying out any fraudulent activities in public and private organizations is via accounting and financial records. John (2013) posited that a key motive for keeping transactions secret is to conceal

corrupt practices. It was a recognized truth that the management of Enron, the well-known energy company in the USA was defrauded by the top management using creative accounting, making the company's performance appears very promising. Worrisome is to what extent can corrupt acts be traced from accounting records. Also, of concern is whether accountants have been effective in the war against corruption in the public sector of Nigeria in their domain and within their framework of operational duty (Mukoro, Yamusa & Faboyede, 2013).

Akinpelu, Ogunseye, Bada, and Agbeyangi (2013) agreed that the maximum index point the country has ever had is 2.7 out of 10 points which means that for the past sixteen years when the nation had been appearing in the roll call, she had always been among the worst rated corrupt nations in the world. However, Amaefule and Iheduru (2014) study contained Nigeria's global corruption position in 2013. The world corruption index shows that Nigeria's position in corruption matters was 144th of 177 nations studied. Similarly, in 2017, CPI shows that Nigeria's position in corruption matters was 148th in 180 nations studied (TI, 2018). In 2012, Nigeria was among the ten most corrupt nations in the world (Obayelu, 2007). Unfortunately, the country in the past decades had maintained and remained within the top ten positions among the League of most corrupt nations by Transparency International and other global watchdog organizations (Ekpo, Chime & Enor, 2016). In "Achieving Accountability in the Nigerian Public Sector, a New Mindset Solution" Zubairu, Sakariyau, and Dauda (2011) noted the words of Collin Powell, who lamented that "Nigeria is a colony of fraudsters."

It is considering the above highlights that the study, therefore, seeks to establish the effectiveness or otherwise of the accountants, as it appraised the effectiveness of accountants in the Nigerian public sector. Little or no attention has been paid to the effectiveness of the accountant comparatively in aiding the war against corruption in the public sector of Nigeria within his scope of duty. A partly related attempt in this regard was the study conducted by Uchehara and Ogbonna (2015). However, their study was focused on the private sector. Thus, there is an obvious research gap around the effectiveness of accountants in combating corruption in the public sector. This study thus intends to bridge this gap. Also, this study covers a larger scope than any other previous work.

Ejededawe (2014) from his study discovered that a significant relationship exists between accounting procedures in enhancing the performance, accuracy, and reliability of accounting records in the oil industry. Olukowade and Ogodor (2015) discovered from their study that internal control and accounting standards have a considerable negative relationship and effect on corruption control in the Nigerian public sector. Meanwhile, Popoola, Che-Ahmad, Samsudin, Salleh, and Babatunde's (2016) study revealed that significant positive relationship between skill and knowledge of fraud risk assessment. Furthermore, Okpala's (2012) findings revealed that there is a poor level of accountability in Nigeria owing to very poor accounting infrastructure, weak regulatory structure, and attitude of a public servant. Furthermore, Acho and Abuh (2016) findings revealed that allocations of resources to the public sector were not prudently used for the intention for which it was intended. In addition, corruption in the public sector has a significant consequence on the extent of disclosures. Similarly, Omodero and Okafor (2016) study revealed that the extent of accountability is very pitiable in the Nigerian

public sector. Recently, Adedeji, Soyinka, and Sunday (2018) found that accounting control measures established by the accountant in the Nigerian public sector are adequate in content and scope to control corruption in the public sector of Nigeria. Uchehara and Ogbonna (2015) Findings revealed that the business community does not allow accountants' independence and that accountants are party to fraudulent disclosures in the financial statements.

In the same vein, Lawal (2007) observed that corruption is more in nations where established institutions are weak. The study by Omodero and Okafor (2016) revealed that the extent of accountability is very pitiable in the Nigerian public sector because the qualities of accessibility, comprehensiveness, reliability, relevance, and timely disclosure of financial information, about government operations are unavailable or partly available for Nigerians to evaluate the effectiveness of government officers typically the political class.

Financial Corruption

Ofoeze (2004) pointed out that akin to most concepts in social science, corruption has no one all-encompassing, satisfying meaning. Speaking generally, corruption is a terminology used to describe conducts and practices that are considered immoral, for example, fraud, bribery, shoplifting, lying under oath, lying, dishonesty, indiscipline, and sexual immorality or perversion. Corrupt practices also include economic and financial crimes, nepotism, favoritism, or discrimination in decision-making or allocation of resources. Corruption represents deterioration from the right standards, that is, an anti-social behavior (Okojie & Momoh, 2005). Brooks (1910) sees corruption as the intentional misconduct or abandonment of a recognized responsibility or the unwarranted exercise of power, with the intention of gaining some benefit directly personal. While Senturia (1931) sees corruption as the exploitation of public power for personal benefit.

Taylor (2010) noted that financial corruption involves Fraud and embezzlement; etc. fraud involves some forms of trickery, swindling, and deceit counterfeiting, forgery. Fraud is a wrongful or criminal dishonesty intended to result in financial or personal benefit. In the broadest sense, fraud can encompass any crime for gain that uses deception as its principal modus operand (Adetula & Amupitan, 2018). Embezzlement: This is the theft of public resources by public officials.

The Context of Corruption and Nigeria

Corruption is a repeated factor in Nigeria. Particularly the public sector, and has largely contributed in no small measure to the underdevelopment of Nigeria. All and sundry in the nation view the position he/she is occupying as a means to accumulate riches thus making them put their private and self-seeking interest first before the interest of the people (Uwak & Udofia, 2016). Notwithstanding, Ugwuoke (2005) firmly believed that most Nigeria craves to become rich without working for it. Uma and Eboh (2013) maintained that corruption in Nigeria is contagious. Importantly, Simon (61-65 AD) speaking on corruption noted that "but these as natural brute beasts, made to be taken and destroyed, speak evil of the things that they understand not; and shall utterly perish in their own corruption. While they promise them

liberty, they are the servants of corruption, for of whom a man is overcome, of the same is he brought into bondage” (p. 477).

Furthermore, the United Nations Office on Drugs and Crime (2007) in Hoffmann and Patel (2017) lamented that approximately about \$400 billion were missing from the public accounts between 1960 and 1999 in Nigeria. Assessing a different period, Global Financial Integrity (2017) Also lamented that from 2005-2014, about \$182b was missing via illegitimate monetary movement out of Nigeria. However, this sum represents fifteen percent of the whole sum of Nigeria’s business transactions from 2005–2014. This was \$1.21 trillion (Global Financial Integrity, 2017). Abayomi (2011) noted that corruption results from one, trade restriction; two, government subsidies; three, price controls; four, Low wages in civil service; five, sociological factors. While Sandholtz and Koetzle (2000) added other factors breeding corruption in Nigeria including excessive control by the state, feeble democratic norms and institutions, and low level of integration in the global economy. Furthermore, Thomas, Steven, and Mona (2006) opined that the causes of fraud include incentive or pressure, opportunity, and rationalization.

Furthermore, an investigation on what breeds corruption in the public sector carried out in Nigeria revealed that weak internal control in public organizations accounts for fraudulent practices. These include excess confidence in a worker by a senior officer in the discharge of certain tasks, an illogical procedure of authorization, a lack of regular evaluation of performance, and less emphasis on detail. In addition, the absence of accounting knowledge by the executive, lack of appropriate training of staff, a poor division of accounting roles, irregular review of the accounts department, and improper documentation of accounting records (Ogundiya, 2009).

Concept of the Accountant

Who is an accountant? John (2013) cited in Adedeji, Soyinka, and Sunday (2018) defined an accountant as an expert who performs accounting duties such as financial statement analysis. In a similar view, Modugu, Ohonba, and Izedonmi (2012) defined an accountant as a skilled individual who is educated in bookkeeping, and analysis of accounts. Also, Jonathan (2008) in Adedeji, Soyinka, and Sunday (2018) sees an accountant as anyone who had been taught the art and principles of accounting, and who prepares, examines, and report business transaction of an organization and the explanation of the result thereof. Also, accounting is the bookkeeping that assists one to keep a record of assets, liabilities, capital, income, and expenditure (Ofordile, 2013 cited in Adedeji, Soyinka & Sunday, 2018). Accountants are responsible for all the accounting functions in the public sector (Adedeji, Soyinka & Sunday, 2018).

The Context of Corruption and the Accountant

The alarming world of corruption has fascinated several academic works which revealed that qualified accountants are perpetrators of fraudulent conduct (Sikka & Hampton, 2005; Bakre, 2006 in Uchechara & Ogbonna, 2017). Significant accounting scholars in developed and developing countries (García-Benau & Humphrey, 1992; McHugh and Stamp, 1992; Sikka & Willmott, 1995; Bakre, 2007; Sikka, 2009; Sikka et al, 2009) have long acknowledged the

participation and involvement of professional accountants in financial related practices and conflicts of interest. In the world, specialized accountants are intermediaries who perform vital roles in facilitating financial flow and circulation. Accountants have cemented their status and privileges because of claims that their expertise enables them to mediate uncertainty and construct independent, objective, true, and fair accounts of organizations (Sikka, 2009).

Furthermore, the Statement of Accounting Standards (SAS) contained that financial corruption involves accounting irregularities, as misstatements resulting from falsified financial reporting are deliberate misstatements or omissions of figures or disclosures in the financial statement to mislead financial statement users. Golden, Skalak, and Clayton (2006) cited in Ehioghien and Atu (2016) submitted that fraudulent financial reporting might involve actions consisting of wrong treatment of items, falsification, or modification of financial records or supporting documents from which financial statements were prepared. In addition, misrepresentation, or intentional omission of information from the financial statements of events, transactions, and other significant information constitutes fraud. Deliberate misapplication of accounting values relating to amounts, classification, the manner of presentation, or disclosure also constitutes fraud. It may be very difficult or rare that corrupt practices occur in any organization or government body without the knowledge of the accountants.

However, Balkaran explained with an illustration using a scenario. In an organization, where everyone is corrupt, one gets an appointment as an accountant in the organization. A vendor offers the accountant an inducement to aid him to get a lucrative contract with the organization even though other vendors could have offered a lesser price to supply the same goods or services. The accountant decided to turn down the offer. Some hours later, the accountant got a call from the senior manager who would have gotten a portion of the bribe. The senior manager promises the accountant that if he receives the bribe, the accountant will have a better way to go in the organization. Nevertheless, if the accountant refused, he will be moved to an isolated locality remote from friends and relatives or faced the risk of being fired. The accountant then took the bribe and shared it with the senior manager. Another time costs increased, and more funds were spent on a contract that should be performed much cheaper. This supplementary cost is moved to the end users of the product, the consumer in the form of higher prices. Then, the accountant is promoted and becomes inducted into an endless cycle of corruption (Balkaran, n.d.).

Very important is the view Grunner (1993) cited in Olukowade and Ogodor (2015) who affirmed that accountants would be very effective in combating corruption in the public sector if sufficient disclosures were disclosed accordingly and such disclosures should not be historical information but timely information. Considering the foundational aim of accounting, Goldberg (1949) and Chatfield (1977) cited in Unegbu (2014) opined that in ancient Rome and Greece, the accounting systems were primarily focused on bookkeeping and exposing losses due to theft, fraud, embezzlement, inefficiency, and corrupt practices and not for decision making and assets protection. Meanwhile, considering the current trend, Modugu, Ohonba, and Izedonmi (2012) opined that directors of companies bake their accounting records to deceive

investors in the private sector. While in the public sector, corrupt public office holders in most ministries, departments and agencies (MDAs) corruption tendencies were not different.

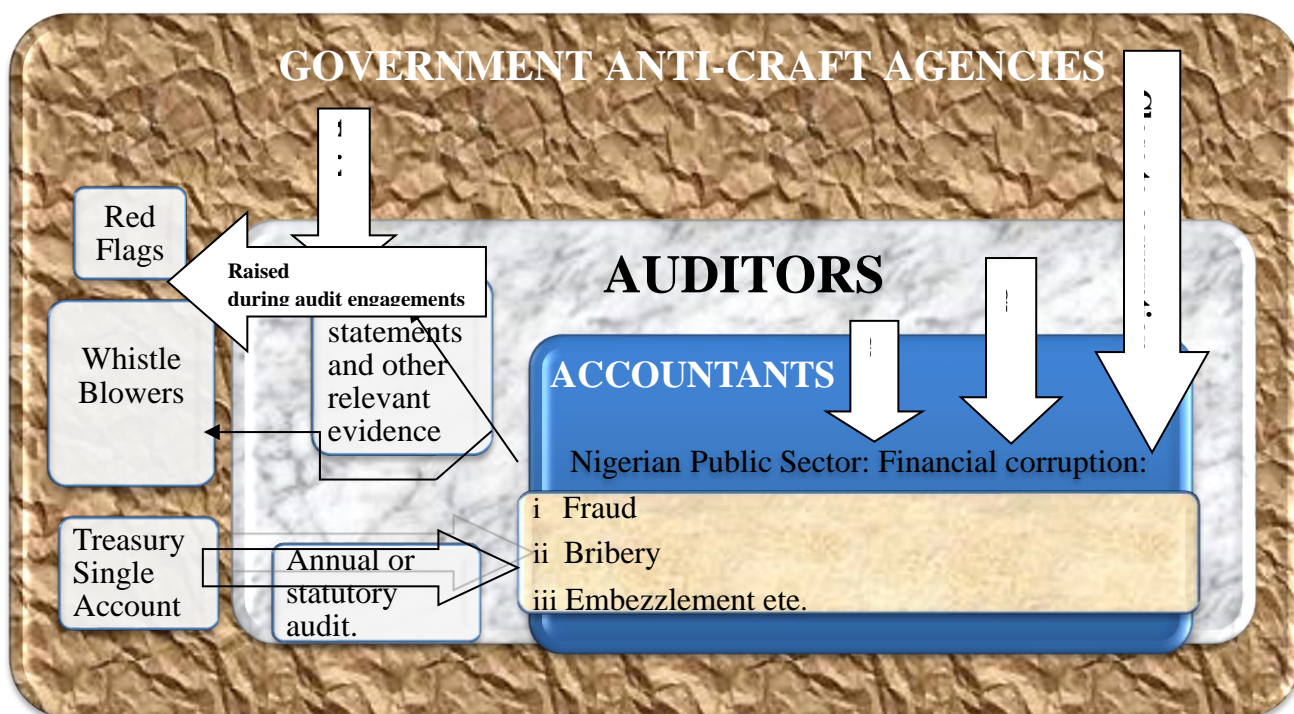
Furthermore, Christensen (2006) in Uchechara and Obgonna (2017) believed firmly that professional accountants had aided multi-national companies (MNCs), wealthy citizens, and the political class in the public sector to indulge in financial crime. The inability of accounting accounts and reports to display a true and fair view of the financial healthiness or ill health of public institutions and the plot of qualified and proficient accountants in the preparation and confirmation of those accounts. However, the failure of the accounting profession to adequately considered the private benefit in the determination of the future of accounting and auditing practice. Nevertheless, the alarming corporate failures and corruption with which connected accountants, auditors, executives, and directors have provoked probing questions to be asked as to the truthfulness and honesty of the professional is concerned (Clark et al., 2003 cited in Uchechara & Obgonna, 2017).

Meanwhile, assessing the role of the accountants, Nwali (2010) in Adedeji et al. (2018) submitted that accountants in the public sector are greatly concerned with issues such as probity, accountability, and ensuring that appropriate procedures are guaranteed. Expenditures are made and revenue is received in accordance with relevant financial laws. Similarly, Emechele (2009) in Adedeji et al. (2018) opined that the accountant is responsible for testing and monitoring internal controls to see if they are active and guaranteeing the fairness of financial statements and reporting practices. Examine financial statements to recognize a departure from policies and practices. Furthermore, Adedeji et al. (2018) asserted that government accountants are to ensure excellent stewardship of assets and public funds, enhance cost-effectiveness, ensure financial accountability, and improve transparency in government accounts.

The Context of Financial Corruption and the Professional Accountant

An accountant with professional content (members of accounting bodies like the ANAN and ICAN) will probably be more effective in compliance with relevant accounting standards, uphold professional codes of ethics, and promote obedience to internal control in the organization which will help in curtailing fraudulent acts in the organization. Also, sanctions from the professional body will prevent a professional accountant from being involved in any type of financial corruption or aiding it in any fashion or dimension. It is not unlikely that the professional accountant knows the best and most subtle form of financial corruption that can be perpetrated in an organization. If the professional accountant chooses to be fraudulent, he will be very perfect. But when the professional accountant is honest, it will be uneasy for fraudulent staff to perpetrate fraud without the knowledge of the accountant. Popoola, et al (2016) study revealed that significant positive relationship between skill and knowledge and fraud risk assessment.

Table 2.3 Corruption Propinquity Box



Source: (Researchers' expression of nearness to corruption)

The corruption propinquity box shows the extent of the proximity of accountants, auditors, and government anti-corrupt agencies to economic and financial crimes in the public sector. The accountants work in government organizations, hence closest to corrupt conduct, but likely with lesser responsibility and power in combating fraudulent activities in the organization. The auditors are likely closer to corrupt conduct in government establishments than the government anti-craft agencies. This is because the auditors according to Josiah, Adediran, and Akpeti (2012) performed an independent assessment procedure regulated by standards for examining, investigating, and verifying the financial statements of an organization. The auditor should be qualified and appointed to carry out the engagement and seeks to form an opinion about the truthfulness, correctness, reliability, and fairness of the organization's financial statement and the documents on which the financial statements were prepared. Meanwhile, an auditor seems to have more role and responsibility in combating corruption in the public sector of Nigeria.

Similarly, government anti-corrupt agencies are at more distance from the organizations, and corrupt practices than the auditors are. However, these government anti-corrupt agencies possibly have greater power and responsibility in combating corruption in the Nigerian public sector. Notwithstanding, the financial statement is prepared by the accountants, examined by the auditors with other relevant records, and likely useful during an investigation by government anti-corrupt agencies upon issues and red flags raised by the auditor. In the same vein, a large portion of the TSA and the WBW Policy objective is the reduction if not elimination of corrupt activities in the public sector of Nigeria.

Specifically, Sikka (2008) and Bakre (2008) considering financial collapse in organizations in present times noted that economic and financial crimes could not without difficulty be perpetrated without the connection of intermediaries and accountants. Furthermore, for instance, who aids the fraudsters in diverting the income from illegitimate activities and transactions to legitimate income? In agreement, Christensen (2006) in Uchechara and Ogbonna (2017) argued that accountants in the public sector aid the political class to perpetrate fraudulent practices. Furthermore, the involvement of accountants in corrupt activities and conflict of interest is documented and acknowledged by significant accounting scholars in advanced and advancing nations (Sikka & Willmott, 1995; Mitchell et al., 2001; Bakre, 2007; Sikka, 2009).

Essentially, corruption crusades in the public sector of Nigeria will likely be more successful if the accountants who are closest to some of these corrupt conducts uphold transparency, accurate accounting records, and proper reporting of all financial events in the government's ministries. Financial corruption like bribes, fraud, embezzlement, and kickbacks are perpetrated in public organizations where accountants work. Hence, the involvement of the accountant in corrupt activities in the organization has resulted in the demand and need for an auditor's examination of the financial statement. Similarly, a study by Uchehara and Ogbonna (2015) revealed that accountants are party to fraudulent activities of financial statements. Being closest to corruption, Everett, Neu, and Rahaman (2007) submitted that accountants ought to be at the front position in the fight against both domestic and global corruption. Furthermore, Sikka and Hampton (2005) and Bakre (2006) diligently noted that the prevailing rate of corrupt conduct has shown that qualified accountants are perpetrators of corrupt practices. In addition, four prominent accounting firms are involved. Considering the essence of financial reporting, Glautier and Underdown (2001) in Uchehara and Ogbonna (2015) submitted that financial reporting aims to disseminate information about the resources held and available to the organization. Meanwhile, Okoh and Ohwoyibo (2010) and Oladipupo (2015) in Adedeji, Soyinka, and Sunday (2018) believed that weak accounting and auditing standards produce a state of absence of accountability to waiting stakeholders. Because peoples entrusted with state funds operate in a manner that is opposing to the needs of stakeholders without consequence.

The agency theory originated in the educational literature in the early 1970s (Jensen & Meckling, 1976; Ross, 1973; Shapiro, 2005 in Agu 2016). In the agency relationship, one party acts on behalf of another party. Agency theory emphasizes that accountability is indispensable to guarantee that the principal-agent problem is reduced (Berle & Means, 1932 cited in Agu 2016). Jensen and Meckling formulated agency theory in 1976. The theory models the affiliation between the principal (the public) and the agent (the government). An agent is somebody who carries out responsibility on behalf of another person (the principal). Fama and Jensen (1983) cited in Agu (2016) submitted that the complexity that evolved from the principal-agent association is that it is impossible for principals to identify every role that the agent should perform in every feasible circumstance. The crucial or comprehensive contract is unattainable due to surrounding reasonableness. The problem developing from the principal-agent relationship was worsened by the concealing of information (Fama & Jensen, 1983 cited in Agu 2016).

Akinbuli (2010) cited in Appah and Bariweni (2013) noted that the demand and need for audit was a result of the conflict of interest. The theory is primarily associated with the conflict of interest between the citizens and the government of the country. Hayes, Schilder, Dassen, and Wallage (1999), explained that the agency theory could be used to explain the supply side of the audit market. The effectiveness of the auditor to the third party is determined by the probability that the independent auditor will detect fraudulent acts or errors and the auditor's willingness to disclose the fraudulent practices. However, auditors are independent third parties installed to operate essentially for the interest of the principal and protection of the principal interest from the wrong treatment by its agent. It is necessary that the party performed their responsibilities effectively.

Accountants as stewards of the treasury and financial resources of the nation are essential in the financial system. Stewardship entails taking responsibility for what belongs to others. Accountants consider and documentation of financial resources that belong to the public. The public is the sole owner of the financial resources of which government accountants are stewards. Furthermore, as stewards, accountants document financial events that relate to the economic operations of the government in society.

Empirical Review

Amaefule and Iheduru (2014) researched "E-Accounting System: A Tool for Checkmating Corruption in the Nigerian Public Sector and a Panacea for the Nation's Poor Economic Development Status". Both Primary and secondary data were employed. The total number of sampled respondents was seventy. Findings revealed that the public sector had not installed the e-accounting system. The study recommended that an E-accounting system should be launched in the public sector.

Furthermore, Ejededawe (2014) studied "Nigeria National Petroleum Cooperation NNPC and Few Other Oil Companies in the Lagos State of Nigeria." Employed the Post Facto design and the Chi-square analysis technique were used in analyzing the data. The study shows that a significant relationship exists between the effectiveness of accounting procedures in enhancing performance, accuracy, and reliability of accounting records in the industry. In addition, the effectiveness of the accounting system will not reduce the incidence of tax avoidance by oil companies, and making the accounting procedures a major part of the training curriculum will boost the standard and performance of accountants in the industry.

Also, in the "Challenges of Professional Accounting Practices in Nigerian Private Sector Concerning Financial Failures in Recent Times", Uchehara and Ogbonna (2015) employed the survey design and sampled 120 respondents in 3 private companies in Lagos State. A purposive sampling technique was employed. The study employed descriptive statistical techniques such as frequency distribution and percentages response analysis in analyzing the data. Findings revealed that the business community does not allow accountants' independence and that accountants are party to fraudulent disclosures in the financial statements of private companies. The study recommended that compliance with professional accounting standards is vital.

In addition, Olukowade and Ogodor (2015) studied “Accounting a Tool for Corruption Control in the Public Sector in Nigeria.” The study examined the role of accounting in combating corruption in the public sector. The study employed primary and secondary data. The study was conducted in Ekiti State. The result revealed that internal control and accounting standards have a considerable negative relationship and effect on corruption control in the Nigerian public sector. The study recommended that management should at least have basic knowledge of accounting while accountants should regularly be trained on prevailing accounting trends.

In “Applications of Accounting Software: An Empirical Study on the Private Universities of Bangladesh”, Kabir, Rahman, Yunus, and Chowdhury (2015) find out the level to which the private universities in Bangladesh employed automated accounting procedures via the usage of accounting software. 47 universities out of 76 universities were sampled. Descriptive statistics were employed in the data analysis. Findings revealed that approximately eighty percent of non-government universities had employed accounting software and 100% of the respondents opined that keeping a financial record in accounting software is simpler than manual systems. Furthermore, the study also showed that some universities do not give any extraordinary training in accounting software.

Meanwhile, Popoola, Che-Ahmad, Samsudin, Salleh, and Babatunde (2016) studied “Accountants’ Capability Requirements for Fraud Prevention and Detection in Nigeria”. The study employed a cross-sectional design and a survey method. Four hundred (400) questionnaires were distributed to forensic accountants and auditors in the Offices of Accountant General of the Federation and the Auditor-General for the Federation. Three hundred and sixty-three (363) questionnaires were recovered, of which three hundred and sixteen (316) questionnaires were used for analysis. The result revealed that a significant positive relationship exists between skill and knowledge of fraud risk assessment. In addition, the results further revealed that the forensic accountant has significantly superior levels of skill knowledge, and fraud risk assessment than the auditor concerning matters of fraud prevention, detection, and response.

In addition, Acho and Abuh (2016) in their study assessed the effect of corruption on the level of accountability in the Nigerian public sector. Secondary data were employed. The findings revealed that resources allocated to the public sector were not used prudently for the intention intended. In addition, corruption in the public sector has a significant consequence on the extent of disclosures, and the country lost a huge sum due to the absence of accountability and transparency. They recommended that severe punishment for corrupt practices should be implemented.

Similarly, Omodero and Okafor (2016) in “Efficiency and Accountability of Public Sector Revenue and Expenditure in Nigeria (1970-2014)” examined the accountability and efficiency of public sector revenue and expenditure in Nigeria from 1970-2014. Secondary data were employed in the study. While two-stage least square estimation, t-test statistical tools, and regression were employed in analyzing the data. The findings revealed that the extent of accountability is very pitiable in the Nigerian public sector because the qualities of

accessibility, comprehensiveness, reliability, relevance, and timely disclosure of financial information, about government operations are unavailable or partly available for Nigerians to evaluate the effectiveness of government officers typically the political class. Therefore, the study recommended that to achieve accountability in the administration of government funds in the public sector there must be a decline in the rate of corruption and improvement in accounting.

In addition, in “Corruption Control in the Public Sector and the Nigerian Accountant”, Adedeji, Soyinka, and Sunday (2018) studied the accountants’ role in corruption control in the Nigerian public sector. The study employed a survey design. The population of the study was accountants in the Ministries of Finance in Ekiti and Ondo states. 50 accountants were sampled. The judgmental sampling technique was adopted. Pearson Moment correlation and ANOVA were employed in the inferential analysis. The result revealed that accounting control measures established by the accountant in the Nigerian public sector are adequate in content and scope to control corruption in the public sector of Nigeria. Furthermore, the achievement of these effective controls is a function of the accountant’s honesty and agreement with the integrity of management. They recommended that the accounting code of ethics, effective internal control, and compliance with public sector accounting standards should be employed to prevent corruption.

Osagioduwa et al. (2022) investigated the prosecution and dismissal rates of fraudulent accountants in Nigeria's public sector, focusing on four states from the South-South and South-East regions. Data was collected through questionnaires from 102 auditors and 162 accountants, and various statistical techniques were used for analysis. The findings indicated that fraudulent accountants were indeed prosecuted and dismissed due to their involvement in the fraud. The study suggested the need for comprehensive prosecution guidelines developed by accounting professional bodies at both national and international levels. Strategic implementation of these guidelines was also emphasized.

Methodology

Survey design was employed in this study because of wider coverage and because it is fast and economical. The population of this study is made up of accountants and auditors in government institutions in Edo and Delta States in South-South Nigeria, and Enugu and Anambra States in South-East Nigeria. These states were selected for this study for the reason that they were convenient. The population consists of 2267 accountants. The convenient sampling method was adopted in selecting one hundred and sixty-two (162) accountants from the two strata (South-South and South-East) in the four (4) states. The number was considered adequate and representative enough to inform this sample as a result of the wide spread of the organization and also respondents are considered knowledgeable enough to be able to supply credible information that will help the completion of this study. The research instrument adopted is a structured questionnaire. The data used for analysis are collected using a Likert scale closed-ended structured questionnaire. The data collected were analyzed using the Pearson Product Moment Correlation coefficient (PPMCC) and the Chi-square techniques at a 0.05 significance

level. Cronbach's Alpha statistical tool was employed in determining reliability. The result showed a reliability of 0.711. the response rate is 87%.

Taro Yamane Formula (1964) was employed in determining the sample size. For population A, the sample size is determined below. The formula applied is given as

$$n = N / (1 + N e^2)$$

Where n = sample size, N = Total population, e = Error tolerance, and 3 = adjusted constant.

$$n = 2267 / (1 + 2267 \times 0.07^2) = 187$$

In other to proportionately allocate the total population, Kumasam's allocation formula was adopted.

$$\text{Hence} = \frac{N_h n}{N}$$

Where N = Population size, n = Sample size.

The sections are:

$$\text{South-South} = (825+229) = \frac{1054 \times 187}{2267} = 87$$

$$\text{South-East} = (713+500) = \frac{1213 \times 187}{2267} = 100$$

Table 3.1 Sample Distributions

Population Group	sample size	copies of the questionnaire retrieved	Percentage
Accountants (group A')			
South-South	87	69	
South-East	100	93	
Total	187	162	86.6310%

Source: fieldwork

Linus (2001) considered fifty percent (50%) as an adequate response rate for any social science research in Nigeria, which signifies that this research met the response rate demand. 69 copies of the filled questionnaire (33 from Edo State and 36 from Delta State) and 93 copies of the filled questionnaire (65 from Enugu State and 28 from Anambra State) were retrieved from South-South and South-East respectively.

Model Development and Specification

In this study, the model specified by Adedeji, Soyinka, and Sunday (2018) was adopted and modified. The study completely considered all the variables provided by the model but however, added other variables that the model did not recognize. The model is given thus:

$$CC: \beta_1 ICS + \beta_2 ASC + \beta_3 ACE + \varepsilon \dots \dots \dots (1)$$

Where: CC = corruption control; ICS = Internal control system; ASC = Accounting standard Compliance; ACE = Accounting code of ethics. the model for this study is:

$$ACCEF = f(ASC, ACCSKL, ICS, ACE)$$

$$CORCON: a_0 + \beta_1 CAS + \beta_2 ACCEDU + \beta_3 SIC + \beta_4, ACE + \mu$$

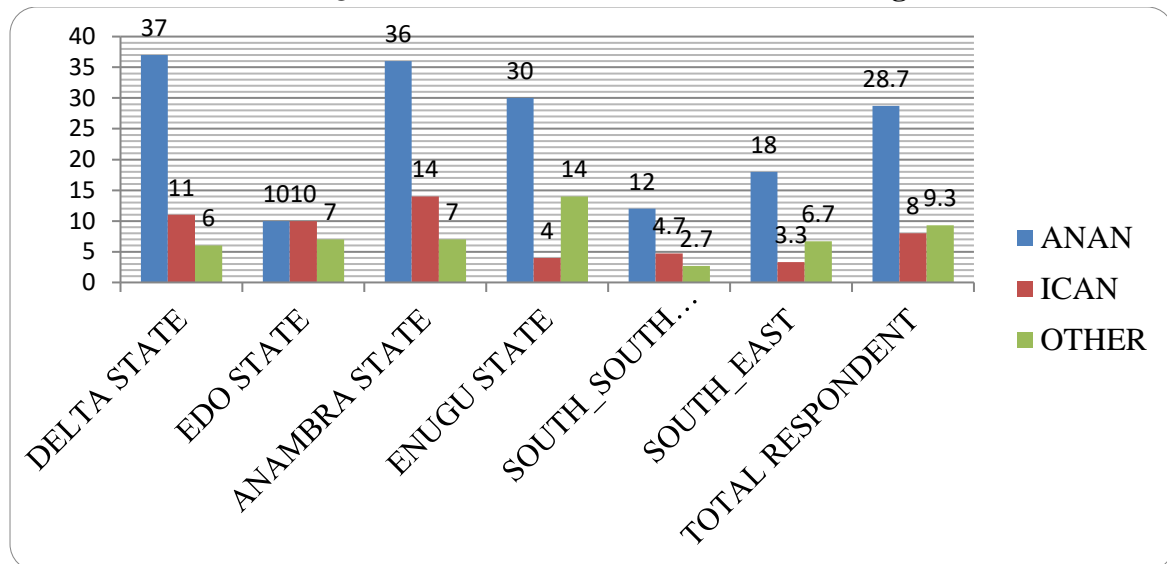
Where $a = \text{constant}$, $\mu = \text{error term}$, $\beta = \text{Coefficient of the explanatory variable (slope)}$

CORCON = corruption control, ACCEF = accountants effectiveness, ACE = Accounting code of ethics ACCSKL=accountant skill, CAS=compliance with accounting standards.

Data Analysis and Presentation

The purpose of this chapter is to analyze the data collected through copies of questionnaires distributed and retrieved from accountants working in the public organizations in the four states namely, Edo and Delta States in South-South Nigeria and Enugu and Anambra States in South-East Nigeria.

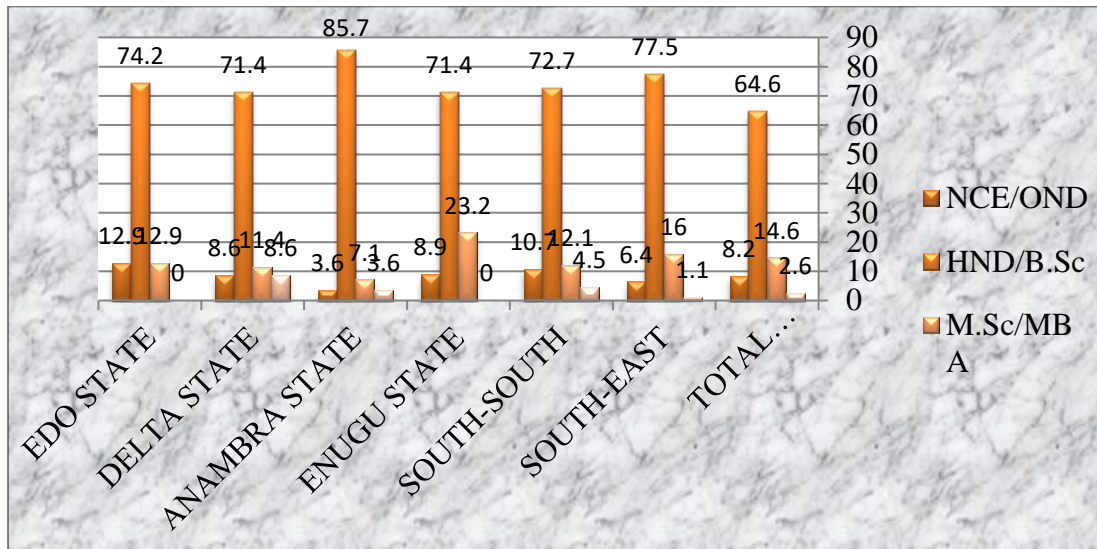
Chart 4.1 Professional Qualifications of Accountants in Percentage.



Source: (fieldwork,).

Chart 4.1 above shows the professional qualifications of respondents expressed in percentage of the total population of each state, zones, and total respondents respectively. 10% of accountants in Edo State are ANAN members. While 37% of accountants in Delta State are ANAN members followed by Anambra State with 36% and Enugu State with 30% ANAN members. Meanwhile, in Enugu State, 4% of the Accountants are ICAN members. Fourteen percent (14%) of the accountants in Anambra State are ICAN members. Anambra State is followed by Delta State with 11% and Edo State with 10%. Furthermore, 18% of the respondents from South-East Nigeria are ANAN members while 12% of accountants from the South-South are ANAN members. Meanwhile, the story is not the same about ICAN membership in the two geopolitical zones. 4.5% of the accountants from South-South Nigeria possessed ICAN membership while 2.8% of the accountants from South-East Nigeria possessed ICAN membership. Finally, 29% of the total respondents are ANAN members while 8% of the total respondents are ICAN members.

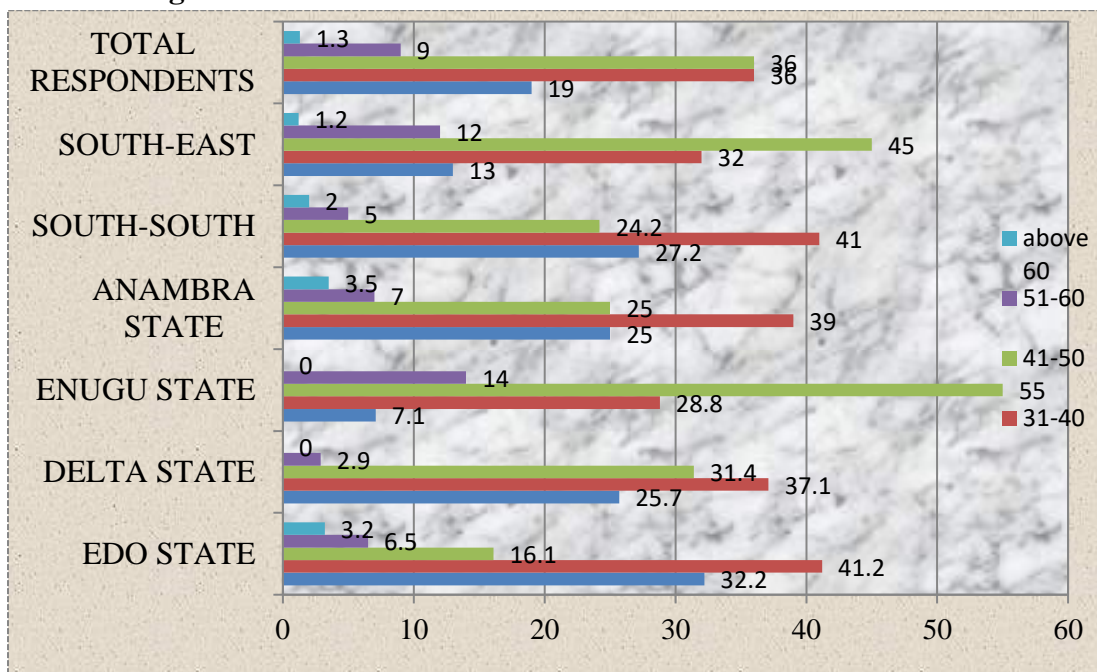
Chart 4.2 Educational Qualifications of Accountants



Source; (Authors extraction,).

In Enugu and Edo states, 0.0% of the respondents had a Ph.D. In Enugu State, 8.9% had NCE/OND, 71.4% had B. Sc while 23.2% had M.Sc. while in Anambra State, 3.6% of the respondents had NCE/OND, 85.7% had B.Sc., 7.1% had M. Sc, and 3.6% had Ph.D. In Edo State, 12.9% of the respondents had NCE/OND, 74.2% had B.Sc., 12.9% had M.Sc and 0% had Ph.D. Moreover, in Delta State, 8.6% of the respondents had NCE/OND, 71.4% had B.Sc, 11.4% had M.Sc, and 8.6% had Ph.D. In the South-South, 10.7% of the respondents had NCE/OND, 72.7% had B.Sc, 12.1% had M.Sc, and 4.5% had Ph.D. Notwithstanding, in the South-East, 6.4% of the respondents had NCE/OND, 57.4% had B.Sc, 16.0% had M.Sc, and 1.1% of the respondents had a Ph.D. Finally, the total respondents with NCE/OND are 8.2%, 64.6% with B.Sc, 14.6% with M.Sc, and 2.6% with Ph.D.

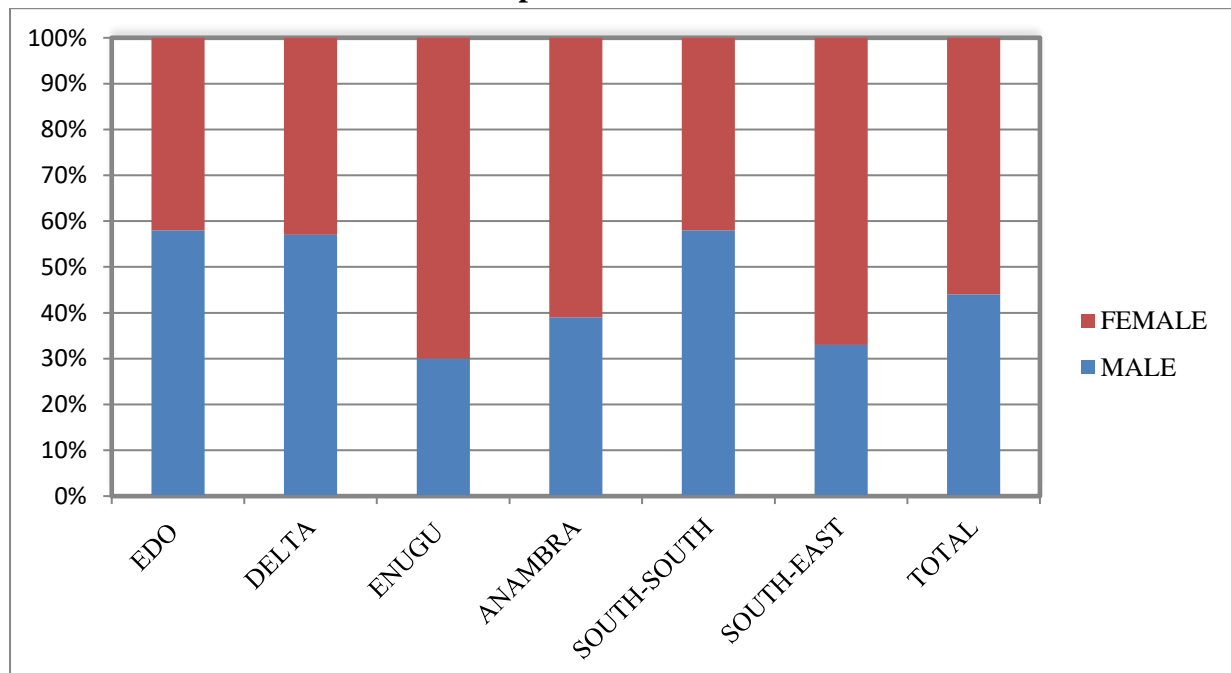
Chart 4.3 Age Distribution of Accountants



Source (Authors extraction).

In Edo State, 32.2% of the accountants are between the ages of 18-30, 41.2% the ages of 31-40, 16.1% the ages of 41-50, 6.5% between ages 51-60, and 3.2% between the ages of 60 and above. In Delta State, 25.7% of the respondents are between the ages of 18-30, 37.1% are between the ages of 31-40 years, 31.4% are between the ages of 41-50 years, 2.9% are in the ages 51-60, and 0% between the ages of 60 and above. In addition, in Enugu state, 7.1% are between the ages of 18-30 years, 28.8% are between the ages of 31-40 years, 55% are between the ages 41-50 years, and 14% in ages 51-60 years while 0% between 60years and above. In Anambra, 25% are between the ages of 18-30 years, 39% are between the ages of 31-40 years, 25% are between the ages 41-50 years, and 7% between the ages of 51-60 years while 3.5% in ages 60 years and above. Furthermore, in the South-South, 27.2% are between the ages of 18-30 years, 41% are between the ages of 31-40 years, 24.2% are between the ages 41-50 years, and 5% between the ages of 51-60 years while 2% in ages 60years and above. In the South-East, 13% between the ages of 18-30 years, 32% between the ages of 31-40 years, 45% between the ages of 41-50 years, 12% in ages 51-60 years, and 1.2% in ages 60 years and above. In total, 19% are between the ages of 18-30 years, 36% are between the ages of 31-40 years, 36% are between the ages 41-50 years, 9% between the ages of 51-60 years while 1.3% in ages 60years and above.

Chart 4.4 Gender Distribution of Respondents



Source (fieldwork,).

Meanwhile, in Edo, 58.0% of the accountants are male. Next was Delta State with 57.0% male accountants. Anambra State had 39% male accountants while Enugu State had 30% male accountants. 61% of the respondents from Anambra State are female. Looking at the zones, South-South had 58.0% male accountants and 42.0% female accountants. While in the South-East, 67.0% of accountants are female and 33.0% are male accountants. In total, 44.0% are male accountants, and 56.0% are female accountants.

Table 4.1 Years of Working Experiences of Respondents.

Respondents	ACCOUNTANTS					
	2-5 %	6-10 %	11-20 %	21-30 %	Above 30 %	Total
Edo	32.3	29.1	22.6	12.9	3.1	100.0
Delta	23.7	31.4	23.7	11.4	5.7	100.0
Anambra	53.8	17.9	14.3	7.1	7.1	100.0
Enugu	0.0	21.4	48.3	28.6	7.1	100.0
South-South	28.8	30.3	24.2	12.2	4.5	100.0
South-East	17.9	20.2	36.9	21.4	7.1	100.0
Total	22.7	24.7	31.3	17.3	6.0	100.0

Source (fieldwork).

32.3% of accountants in Edo State had been working for 2-5 years. While 3.1% had been working for over 30 years in Edo State. Meanwhile, in Delta, 31.4% of the accountants had been working for 6-10 years. More of the respondents from Enugu State had been working for 11-20 years giving 48.3%. Whereas, in Anambra State, more of the accountants had 2-5 years of working experience, and this was 53.8%. Meanwhile, in Delta State, the situation was quite different. More of the respondents have been working between 6-10 years, and this was given at 31.4%. Accountants with 21-30 years of working experience are more in Enugu State, and it was given at 28.6%. Accountants working for over 30 years are the same in Anambra and Enugu States, and it is 7.1% in both states.

Table 4.2 Respondents' Current Levels

Respondents	ACCOUNTANTS					
	4-6 %	7-9 %	10-12 %	13-16 %	17-18 %	Cumulative percentage
States, Zones, and Total	4-6 %	7-9 %	10-12 %	13-16 %	17-18 %	Cumulative percentage
Edo State	29.0	45.2	12.9	6.5	3.2	100.0
Enugu State	5.4	21.4	32.1	41.1	0.0	100.0
Delta State	8.6	57.1	17.1	14.3	2.9	100.0
Anambra	7.1	53.6	17.9	21.4	0.0	100.0
South-South	8.2	56.1	15.2	10.6	3.0	100.0
South-East	6.0	32.1	37.4	34.5	0.0	100.0
Total	11.3	40.7	21.3	24.0	2.7	100.0

Source (fieldwork).

In Edo State, 45.2% of the accountants in Edo state are in levels 7-9. Enugu State had 5.4% of accountants in levels 4-6. 57.1% of the accountants in Delta State are in levels 7-9. Anambra State is next with 53.6% in levels 7-9. While in levels 10-12, Enugu State had 32.1% and Edo State was 12.9%. Enugu State had 41.1% in levels 13-16 followed by Anambra State with 21.4%. 3.2% and 2.9% of accountants in Edo State and Delta State are in levels 17-18. In Anambra and Enugu States, 0% of accountants are in levels 17-18. In the South-South, 56.1% are in levels 7-9, while in the South-East, 37.4% are in levels 10-12. Meanwhile, in total 40.7% of the respondents are in levels 7-9.

Some questions raised were analyzed below.

Table 4.2 Sometimes, accountants window-dress financial records because of orders, pressure, or threats from management.

RESPONDENTS	Responses in %					
	SA %	A %	UD%	D %	SD %	Cumulative %
States, Zones, and Total						
Edo State	17.1	26.8	7.3	43.9	4.9	100.0
Enugu State	10.9	32.8	15.6	28.1	12.5	100.0
Delta State	17.1	37.1	11.4	20.0	14.3	100.0
Anambra State	3.6	50.0	17.9	21.4	7.1	100.0
South-South Nigeria	17.1	31.6	9.2	32.9	9.2	100.0
South-East Nigeria	8.7	38.0	16.3	26.1	10.9	100.0
Total	12.7	35.5	13.3	28.9	10.2	100.0

Source (fieldwork,).

43.9% (17.1%+26.8%) of accountants in Edo State completely agreed that accountants' window dresses financial statements because of orders, pressure, and threat from those at the top. 7.3% were indifferent while 48.8% (43.9%+4.9%) disagreed. While in Enugu State, 43.7% (10.9%+32.8%) agreed, 15.6% were undecided and 40.6% (28.1%+12.5%) disagreed. In Delta State, 54.2% (17.1%+37.1%) of the Accountants sampled agreed, 11.4% were indifferent while 34.3% (20.0%+14.3%) disagreed. Meanwhile, in Anambra State, 53.6% (3.6%+50.0%) of the Accountants sampled agreed, 17.9% were indifferent while 28.5% (21.4%+7.1%) disagreed. In the South-South, 48.7% (17.1%+31.6%) agreed, 9.2% were indifferent and 42.1% (32.9%+9.2%) disagreed. While in the South-East, 46.7% (8.7%+38.0%) agreed, 16.3% were indifferent and 39.1% (26.1%+10.9%) disagreed. While in total, 48.2% (12.7%+35.5%) of the accountant's sample agreed, and 12.7% did not take any position for reasons best known to them while 39.1% (10.2%+28.9%) disagreed.

Table 4.4 Accountants are often faced with threats from management when they fail to comply with some management unethical demands in the organization.

Respondents	Responses in %					
	SA %	A %	UD %	D %	SD %	Cumulative %
States, Zones, and Total						
Edo State	46.3	34.1	19.5	4.9	0.00	100.0
Enugu State	28.1	39.1	10.7	12.5	10.7	100.0
Delta State	22.9	37.1	11.4	20.0	8.6	100.0
Anambra State	14.3	35.7	25.0	21.4	3.6	100.0
South_South Nigeria	35.5	35.5	13.3	11.8	3.9	100.0
South-East Nigeria	23.9	38.0	13.1	15.2	9.8	100.0
Total	29.5	31.3	18.1	13.9	7.2	100.0

Source (fieldwork,).

In Edo State, 80.4% (46.3%+34.1%) of the sampled accountants working in the public sector agreed that they are faced with threats from management when they fail to comply with management’s unethical demands. 19.5% took no position while 4.9% (4.9%+0%) disagreed but not strongly. Meanwhile, in Enugu State, 67.2% (28.1%+39.1%) of the respondents agreed, 10.7% were indifferent while 22.7% (12.5%+10.7%) disagreed. While in Delta State, 60.0% (22.9%+37.1%) of the respondents agreed, 11.4% were indifferent while 28.6% (20.0%+8.6%) disagreed. In addition, in Anambra State, 50.0% (14.3%+35.7%) of the respondents agreed, 25.0% were indifferent and 25.0% (21.4%+3.6%) disagreed. However, in South-South Nigeria, 71.0% (35.5%+35.5%) of the respondents agreed, 13.3% were indifferent while 15.7% (3.9%+11.8%) disagreed. In South-East Nigeria, 61.9% (23.9%+38.0%) of the respondents agreed, 13.1% were indifferent and 25.0% disagreed. In total, 60.8% (29.5%+31.3%) of the sampled accountants working in the public sector agreed, 18.1% took no position while 21.1% (13.9%+7.2%) disagreed.

Hypothesis One: Accountants helped in combating finance-related crime in the public sector of Nigeria.

Table 4.6 Pearson’s Correlation Analysis:

		ACC	CORCON
ACC	Pearson Correlation	1	.943**
	Sig. (2-tailed)		.05
	N	162	162
CORCON	Pearson Correlation	.943**	1
	Sig. (2-tailed)	.05	
	N	162	162

Correlation is significant at the 0.01 level (2-tailed).

Result: The result of the Pearson Product Moment Correlation shows that there is a statistically significant relationship between the role of Accountants and corruption reduction (CORCON) in the public sector of Nigeria (i.e. $p < 0.05$ at 0.05 significance level). It also indicates that the relationship between the role of accountants and fighting corruption in the public sector of Nigeria is positive (i.e. when the role of accountants increases or is improved upon, the fight against corruption also increases or improves). In conclusion, the result of the analysis indicates that the strength or magnitude of the relationship between the role of accountants and fighting corruption in the public sector is very strong ($r = .94.3$). The result implies that accountants reduce corruption in the public sector by 94.3 percent.

Decision rule: If the p-value is less than 0.05, reject the null hypothesis and accept the alternate hypothesis. **Decision:** The result of the Pearson Product Moment Correlation suggests that accountants helped in fighting corruption in the public sector of Nigeria ($r = .94.3$, alpha-significance is .05 at $p < 0.05$). Therefore, we reject the null hypothesis and accept the alternate hypothesis that states that accountants help in fighting corruption in the public sector of Nigeria.

Hypothesis two: The Engagement of more professional accountants will be helped in curtailing financial corruption in the public sector of Nigeria.

Table 4.7 Computation of Chi-Square, X^2

Respondent	O _i	E _i	(O _i -E _i)	(O _i -E _i) ²	$\Sigma(O_i-E_i)^2/E_i$
Strongly agree	77	32.4	44.6	1989.16	61.3938
Agree	53	32.4	20.6	424.36	13.0975
Undecided	17	32.4	-15.4	237.16	7.3198
Disagree	10	32.4	-22.4	501.76	15.4864
Strongly disagree	5	32.4	-27.4	750.76	23.1716
$X^2 = \frac{\Sigma(O_i-E_i)^2}{E_i}$					120.4691

Source: fieldwork

$$X^2 = \frac{\Sigma(O_i-E_i)^2}{E_i}$$

$$E_i = 162/5 = 32.4$$

$$\text{The cal } X^2 = 120.4691$$

$$X^2 \text{ a } k= \quad a=0.05 \quad k=5-1=4 \quad X^2 \text{ 0.05, 4} \quad X^2 = 9.49$$

At a 5% level of significance and 1 degree of freedom, tab $X^2 = 9.49$ while Cal $X^2 = 120.4691$

Decision Rule: From the above, Cal X^2 exceeds tab X^2 and since cal $X^2 >$ tab X^2 , we will therefore reject the null hypothesis and accept the alternative hypothesis.

Decision: This means that the engagement of more professional accountants will help in curtailing financial corruption in the public sector of Nigeria.

The result of the Pearson Product Moment Correlation revealed that accountants helped in fighting financial-related crime in the public sector of Nigeria ($r = .94.3$, alpha-significance is $.05$ at $p < 0.05$). The result of hypothesis one is partly in agreement with the study of Adedeji, Soyinka, and Sunday (2018). They found out that accounting control measures established by the accountant in the Nigerian public sector are adequate in content and scope to combat corruption in the public sector of Nigeria. Furthermore, the achievement of these effective controls is a function of accountant honesty and agreement with the integrity of senior managers. In agreement also is the finding of Ejededawe (2014). Ejededawe (2014) discovered that a significant relationship exists between the effectiveness of accounting procedures in enhancing performance, accuracy, and reliability of accounting records in the oil industry. A related study by Popoola, Che-Ahmad, Samsudin, Salleh, and Babatunde (2016) discovered that a significant positive relationship exists between skill and knowledge of fraud risk assessment.

Notwithstanding, the work of Olukowade and Ogodor (2015) discovered a contrary result. Olukowade and Ogodor (2015) discovered from their study that internal control and accounting standards have a considerable negative relationship and effect on corruption control in the public sector. While Omodero and Okafor (2016) discovered that the extent of accountability is very pitiable in the Nigerian public sector because the qualities of accessibility, comprehensiveness, reliability, relevance, and timely disclosure of financial information about government operations are totally unavailable or partly available for Nigerians to evaluate the effectiveness of government officers typically the political class. In the same vein, Okpala (2012) study revealed that there is a poor level of accountability in Nigeria owing to very poor accounting infrastructure, weak regulatory structure, and the attitude of public servants. Furthermore, Uchegara and Ogbonna (2015) found out from their study that there is yet an extent of quality in the financial reports of the Nigeria private sector and accountants are party to fraudulent disclosures in the financial statements of private companies. Moreover, the participation and involvement of accountants in financial-related crimes and conflicts of interest have long been acknowledged (Sikka & Willmott, 1995; Mitchell et al, 2001; Bakre, 2007; Sikka, 2009; Sikka et al, 2009).

Chart 4.1 above shows the professional qualifications of accountants expressed in percentage of the total population of each state, zones, and total respondents respectively. 10% of accountants in Edo State are ANAN members. While 37% of accountants in Delta State are ANAN members followed by Anambra State with 36% and Enugu State with 30% ANAN members. Meanwhile, in Enugu State, 4% of the Accountants are ICAN members. Fourteen percent (14%) of the accountants in Anambra State are ICAN members. Anambra State is followed by Delta State with 11% and Edo State with 10%. Furthermore, 18% of the respondents from South-East Nigeria are ANAN members while 12% of accountants from the South-South are ANAN members. Meanwhile, the story is not the same about ICAN membership in the two geopolitical zones. 4.5% of the accountants from South-South Nigeria possessed ICAN membership while 2.8% of the accountants from South-East Nigeria possessed ICAN membership. Finally, 29% of the total respondents are ANAN members while 8% of the total respondents are ICAN members.

Conclusion and Recommendations

With the prevailing height of financial-related crime currently in the public sector resulting in a level of hardship for the public, it is obvious therefore to realize that accountants had been playing a role in the fight against financial crime in the public sector of Nigeria. Moreover, accountants do help in fighting financial-related crime in the public sector of Nigeria despite the current level of corruption in the public sector despite threats faced by management. We there recommend that:

1. Remuneration and Independence of the Accountants should be Increased and strengthened: Accountants' threats and pressures from management will be reduced when accountants are sure that their employment is fixed and no attempt by management can displace them from their employment. It, therefore, is recommended that the remuneration of the accountants at all levels should be increased to enable the accountants to overcome the continuous temptation of involvement in any corrupt acts. Furthermore, the remuneration of accountants working with Enugu State civil service should be increased in relation to other states. Most accountants commented on the questionnaire that their pay was too small considering the current cost of living in the country. The government at all levels should show sincere commitment in this regard. Study leave, regular training, and study grants should be regularly available to accountants.
2. More Recruitment of Accountants: Also, it is recommended that the government at all levels should recruit accountants and auditors specifically for these highlighted areas. The number of accountants working with the Edo State Government is very poor in relation to other states investigated (not up to 50% of accountants working with other states' governments).
3. Accountability should be increased: it is also recommended that the AGs should publish in a relevant newspaper government expenditure monthly simply because the government is only but servant and steward of the people.
4. Emphasis on adherence to internal control. Also, severe punishment should be given to the violators of internal control in public organizations.
5. Accountants should go for their professional qualifications.
6. The government should give priority to professional accountants during recruitment into the civil service.
7. Strengthening regulatory bodies: The government should empower and adequately fund regulatory bodies responsible for overseeing the financial activities of public institutions. These bodies should be given more authority to investigate and prosecute cases of corruption, ensuring that perpetrators are held accountable.
8. Implementing effective internal controls: Public sector organizations should establish robust internal control mechanisms to prevent and detect corrupt practices. Accountants must actively participate in the design and implementation of these controls, ensuring transparency and accountability.
9. Encouraging whistleblowing: Establish confidential and protected channels for employees and citizens to report corruption. Accountants should promote a culture of whistleblowing and support individuals who come forward with credible information on financial wrongdoing.
10. Professional development and ethics training: Accountants in the public sector should receive regular training on ethics, anti-corruption measures, and fraud detection.

Continuous professional development will enhance their skills and knowledge in identifying suspicious financial activities.

11. Digitalization and transparency: Implement technology-driven solutions for financial management and record-keeping. Digital platforms can increase transparency and reduce opportunities for corruption. Accountants should advocate for the adoption of such systems and ensure their proper utilization.
12. Strengthening collaboration: Accountants should collaborate with other professionals, such as auditors, investigators, and law enforcement agencies, to share information and intelligence related to financial corruption. Working together will enhance the effectiveness of anti-corruption efforts.
13. Whistleblower protection laws: Advocate for robust whistleblower protection laws to shield individuals who report corruption from retaliation. Strong legal protection encourages more people to come forward with information.
14. Public awareness campaigns: Accountants can engage in public awareness campaigns to educate citizens about the negative impact of corruption on society. Raising awareness can foster a collective commitment to combating corruption.
15. Incentives for ethical behavior: Public sector organizations should create incentive systems that reward ethical behavior and exemplary performance while penalizing corrupt practices. Accountants should support the implementation of such systems.
16. Peer reviews and certifications: Encourage peer reviews and certifications for public sector accountants to assess their compliance with ethical standards and anti-corruption measures. Certification bodies can play a role in promoting best practices and identifying areas for improvement.

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