Corruption Control in the Public Sector and the Nigerian Accountant

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Abstract

Corruption has become a systemic problem in Nigeria with its negative effects on every facet of the economy. This study examines the role of accountant on corruption control in the Nigerian public sector and the impact of internal control, accounting standard compliance and accounting code of ethics. The research design is an empirical survey; test of relationship was carried out to determine the correlation between accountant role and corruption control in Ondo and Ekiti State, Nigeria. Primary data was obtained through structured questionnaire and cronbach alpha coefficient was used to test for reliability of the research instrument and result from data collected. Descriptive analysis was carried out on data collected and Pearson Moment correlation and ANOVA were employed in inferential analysis with the result of p =0.746 and p = 1.299 respectively. Findings reveals that accounting control measures put in place by the accountant in public sectors are sufficient in content and scope to prevent corruption in the public sectors, in addition, the success of these effective controls depend on honest personnel and tone at the top. The study therefore recommended among others that, accounting code of ethics as well as compliance to public sector accounting standard together with effective internal control should be employed to control corruption. Tone at the top should be correct and lead by good labeling and modeling.

Key words

Corruption control, accounting standard, code of ethics and Internal control

1. Introduction

One of the greatest threats to socio-economic and political development of any nation is corruption. Olukowade and Ogodor (2015) opined that corruption is an anti-social behavior conferring improper benefit contrary to legal and moral norms and undermines the authorities' capacity to secure the welfare of all citizens. Emechele (2009) and Lipest and Lenz (2000) asserted that corruption is a problem that confronts all nations of the world, explaining that the only difference is that its frequency, severity and tenacity vary from one country to another. Dong (2014) noted that the threat of corruption is the beginning to received increased local, national and international attention, in part, due to an increasing consciousness of the damaging effect of corruption worldwide and changes in political and economic reform. Nevertheless, Grunner (2003) and Dong (2014) argue that corruption does not vanish as countries develop and modernize, but rather corruption takes a new form.

The indulgences of corruption remain a major challenging issue facing Nigeria since the time of colonial period, (Okoye, 2005). Asaolu (2013) claimed that corruption has become a cankerworm that has plagued deep into the objects of Nigeria system. Nevertheless, it remedies rely in our hand as individuals.

The study of Rotimi and Obasaju (2013) revealed that many developed and developing nations have put in place different mechanisms to checkmate and curb incidence of corruption.

The Nigerian government has taken various measures reforms and strategies to address the incidence of corruption in the country. These measures includes whistle blowing policy, 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), establishment of anti-graft agencies (such as Economic and Financial Crime Commission (EFCC), Independent Corruption and other Related Practices Commission (ICPC) and the on-going sanitization in the Nigeria National Petroleum Co-operation (NNPC) (Adams, 2014 ; Rotimi and Obasaju, 2013).

Despite the achievements attained by these institutions, the situation remains palatable as corruption continues to infiltrate and influence every aspect in our society and national life in Nigeria (Nwese, 2013). The growing level of corruption in public sector is a very serious encounter to the nation economy. This is because the financial records do not reflect the true and fair view of the accounting records (Amaefule and Iheduru, 2014). This challenge is due to lack of good system of internal control. The authors opined that there are lots of collaborations in the utilization of public funds to the extent that funds allocated through the budget are not properly utilized. Onuorah and Appah (2012) asserted that the budgets are not reviewed in time and deviations are not examined to ensure prompt remedial action which will re-direct and re-orientate plans towards budgeted levels.

Nwali (2010) conducted a diagnostic survey into the Federal Government public procurement; the study revealed that Nigeria lost several hundred billion of naira over the last few decades due to scandalous abuse of procedures, enormous corruption, lack of transparency and merit in the award of contracts in the public sector and accountability dilemma. This occurred as a result of Lack of compliance to accounting standard. There is also a threat to continuity of training qualified accountants who will replace existing ones resulting from their retirement. This systems form a number of factors like inadequate infrastructure necessary for such programs and lack of political will. This point drives to a large extent from the very poor and unrealistic remuneration paid to the practicing accountant in form of salaries and wages (Modugu and Anyaduba, 2013). Another short coming is the federal character principle in the public service. The ration system (Federal Character) has introduced average and unethical practices in the accounting profession. In a bid to fill in vacant position in the federal civil services, most unqualified personnel are employed to occupy the job, hence giving loopholes for embezzlement and financial misappropriation because they don't have adequate knowledge of accounting (Bello, 2011). Therefore, merits were through to the winds. In fact, meritocracy has given way to ordinariness. All this, helped the administrators and some members of the society to look down on the accountant as mere "house helps" and "rubber stamp" in the system (Asaolu, 2013). This hindrance arises as a result of overriding the accounting ethics of the profession as regards to whom and who is qualified to occupy the position of an accountant).

Okoh and Ohwoyibo (2010) and Oladipupo (2015) opined that poor auditing and accounting standard create a situation for lack of accountability to stakeholders, where peoples entrusted with nation resources act in a way that is contrary to the expectations of stakeholders without consequence, and where assets can be misused and misallocated.

Auditing and accounting standards seek to make financial information transparent, mitigating the risk that those with economic power act in ways that are unethical, illegal, or inappropriate. In short, one goal of accounting and auditing standards are to make it more difficult for managers of organizations to act contrary to the expectations of stakeholders (Oladipupo, 2015). Izedonmi and Mgbame (2011) opined that when good accounting standards exist, organizations are required to disclose information in ways that create transparent, accurate, and comparable financial information. As organizations are held to higher accounting and auditing standards, management and others within the organization are forced by more transparent about the use of the organization's assets, making corruption practices by management and others more difficult to commit and conceal. Indeed, as John (2013) indicates, "A key reason for keeping transactions secret is to conceal corrupt practices. With transparency comes prying eyes". Research literature linking corruption with account is rare. However, the study of Lipset and Lenz (2000) and Mcshare and Nilsson (2013) find that the Big 4 market share and perceived accounting quality are inversely related to the perception of corruption in a country. The authors conclude that "Countries can decrease the level of

corruption by improving the quality of their accounting and auditing". This can be used to buttress the indispensable role of accountant in corruption control.

Against this backdrop, this study is to examine corruption control in Nigeria public sector and to investigate the role of accountant in this control. The central theme of the argument is that corruption has been responsible for the unfuctionalised of the accounting tool in Nigeria public sector. Therefore, corruption which has come to survive despite effort at curbing it, this is at the center of our discourse.

2. Literature Review

2.1. Conceptual Framework

2.1.1. Concept of Corruption

Dada (2014) asserted that "corruption is a concept that is difficult to define because of its multi-dimensional and disciplinary nature. One definition is therefore not sufficient to appropriately describe the concept". However the concept has been described or defined by different scholars using different phenomenon and in different context. The Oxford Advanced Learner's Dictionary (2005) broadly described 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 linked corruption with two important variables: authority and morality. Also, John (2013) defines "corruption as a process by which the virtue of the citizen is undermined and eventually destroyed" and argued "That man had been corrupted by social and political life. It is not corruption of man which destroyed the political system but the political system which corrupts and destroys man".

Similarly, in the public sector, corruption according to Mcshane and Nilsson (2013) Dong (2014) "misuse of public office for private benefits, ends or gains", when a holder of public office motivated by private gain gives preferential treatment that is not officially approved". Public office is abused for private gain when an official accepts, solicits, or extorts a bribe. It is also abused when private agents actively offer bribes to circumvent public politics and processes for competitive advantages and profit. Ahmed (2014) identified four forms of corruption as: political corruption; financial corruption, administrative corruption and ethical corruption. It is a dysfunctional practice by which a good political order is distorted into an evil one. Political corruption is the end result of the struggle for power.

Corruption or "corrupt" behavior has broadly been defines as the violation of established rules for personal gain and profits" (Sen, 1999), or efforts to secure wealth or power through illegal means-private gain at public expense, or a misuse of public power for private benefit (Lipset & Lenz, 2000) or a behavior which h deviates from the formal duties of a public role, because of private gain (Nye, 1967). Tanzi (1998) gave a more neutral definition of corruption as "the intentional noncompliance with arm's length relationship aimed at deriving some advantage from this behavior for oneself or for related individuals".

Even though some of these definitions of corruption have been around for over decades, the recent development in Nigeria where discoveries of stolen public fund run into billions of US Dollars and Nigeria Naira, make these definitions very adequate and appropriate. Corruption is probably the main means to accumulate quick wealth in Nigeria. Corruption occurs in many forms, and it has contributed immensely to the poverty and misery of a large segment of the Nigerian population.

2.1.2. Concept of Accounting and Accountant

Accounting is the process of obtaining, recording and presenting financial information in a manner that would facilitate informed decisions by users of the information (ICAN, 2014). Adam (2014) defines "public sector accounting as the process of recording communicating, summarizing analyzing and interpreting government financial statement in aggregates and details". In a nutshell, public sector accounting (government accounting) involves the recording and presentation at government transactions to comply with statutory requirement as well as assist the management in efficiently utilizing the government funds (Emechele, 2009). Thurston (2015) define accounting as the process of maintaining proper books of records throughout the life of an establishment".

However, the word accountant can be defined as any person who is trained in the art of accounting, who prepares, examines and report business transaction of an establishment and the interpretation of the result thereof (Jonathan, 2008). In the same vein John (2013) define accountant as "a professional and

person who performing accounting function such as audits or financial statement analysis. Izedonmi (2012) see accountant as a qualified person who is trained in book keeping and in preparation, auditing and analysis of accounts.

Accountants are practitioners of accounting or accountancy that measures, disclose or provide assurance about financial information which enables stakeholders in making decision on resource allocation. The accounting profession is segmented into various fields as opined by (ICAN, 2014). An accounting practitioner can function as financial accountant, they obtains records and communicates information to enable the users to assess the performance of the enterprise; management accountant, they prepares futuristic accounting information, estimates projections such as budgets to assist management in decision making; Auditor, an accountant who examines the financial statements and underlying records of an organization and reports there on to the stakeholders; Tax accountant, an accountant who helps a company organize its tax matters Also an accountant can become a private sector accountant or a public sector accountant, since this write up is on public sector, we consider the role of public sector accountant.

They are referred to as government accountants and auditors that maintain and examine the records of government agencies, and individuals whose activities are subject to government regulation and taxation. Nwali (2010) opined that accountant in public sector are very much interested in issues such as accountability, probity and ensuring that due process is ensure that revenues are received and expenditures are made in accordance with financial management laws and regulations. They are responsible for effective test and monitor internal controls to see if they are in place; ensure reliability of financial statements and reporting practices; test financial statement to identify deviation from institutionalized policies and practices (Emechele, 2009). In addition government accountants are to promote cost effectiveness; ensure financial accountability; ensure good stewardship of assets or resources; improve transparency in government accounts of government agencies.

2.2. Theoretical Framework

The researchers employed a policy – oriented theory of corruption and the system theory to support the study. The policy – oriented theory was developed by Teveick, Albert and Charles in 1986, in explaining the role of government in fighting corruption. The theory opines that increase in the level of corruption in any nation either developed or developing nations will hinder the growth of the economy. Despite the fight on corruption occurrence, government involvement in corruption has seriously affected the growth of the economy negatively. Nevertheless, if corruption, whether administrative, political or financial is to be curtailed or reduced to the barest minimum, there is the need for the various sub unit of government to tight up their roles. Also, the system theory or approach was devised by David Easton in 1999 that drew heavily from the works done in biology. This theory contributed to our understanding of politics. The system theory has it that the system cannot operate effectively without the support of its sub-systems or its components units. A proper functioning of a part of the system affects the whole system, each unit of a system perform series of needed activities in any large and complex establishment these activities are usually attached to specialized units.

The theme of this theory is that, in every organization, institution, country, governmental or political set up, these are various parts or sub-systems or unit that makes up the (system) organization. These units work collectively dependent upon the effective and efficient functioning of the entire (organization) system. A part or unit of the whole system cannot function in isolation of the other parts. The functioning of a part of the system, affects the whole system. Nigeria as a political system cannot operate effectively in isolation of the help or contribution of its sub-systems as supra-system; it needs the support of the sub-system to maintain a stable political system or society. Corruption in any part of the system affects the whole, either political, administrative, financial corruption or otherwise. Therefore, to fight cases of fraud and corruption in this system, accounting and auditing which is a unit of the government or a sub-system of the supra-system is charged with this responsibility, if it fail in the mandated field to fight corruption, its inability or failure will increase cases of corrupt activities which will cause inefficiency to the entire system.

2.3. Literature review and hypotheses development

2.3.1. Corruption control and accountant

Corruption control requires a multifaceted attacks it required for example, a set of regulations against corrupt practices, a code of conducts for employees and vendors, awareness raising campaigns, training of staff, internal controls, sanctions and incentives, protection of whistleblowers and an open approach towards information reporting. Accounting is one of the fundamental instruments for fighting corruption, but this can be achieved if the enabling environment is created. Asaolu (2013) opined that effective corruption control requires commitment and involvement of all agencies, employees, customers, external service providers, in brief, all citizens of the society.

There are several theoretical and empirical studies on corruption control and accountant. These studies provide mix reactions on the relationship between corruption control and accountant. Accountant can play an important role and their main role is to prevent and reduce fraud and corruption in the country. John (2013) and Jonathan (2008) argued that corruption control awareness and thoroughness of corruption control could discourage corrupt practices. Khan (2016) asserts that corruption control put in place by the accountant can change compliance behavior of corruption perpetrator from negative to positive. These findings complement the study of Ahmed (2014) on corruption in public sector an accountant view point; that accountant has a significant role in corruption control. Similarly, Pope (2014) asserted that accountant role in fighting corruption will be achievable, if effective corruption control measures are in place.

However, Olukowade and Ogodor (2015) found a contradictory result that accounting tools made use by accountant in fighting corruption did not significantly correlate with corruption control, but were more effective in inducing corruption perpetrator to gain more access rather than discourage them.

Since the previous studies indicate that accountant roles impact upon corruption control, the awareness of process and procedures of accounting tools need to be known to the accountant, this might reduce their tendency to fraud and corruption.

Ho₁: There is no significant relationship between corruption control in the public sector and the Nigerian accountant

2.3.2. Corruption control and Internal control System

Internal control refer to as a process within an organization designed to provide reasonable assurance regarding the achievement of the following primary objectives: (i) the reliability and integrity of information; (ii) compliance with policies, plans procedures, laws regulation and contracts; (iii) the safe guarding of assets; (iv) the economical and efficient use of resources; (v) the accomplishment of established objectives not goods for operations or program (Oladipupo, 2015; Wikipedial, 2017). According to John (2013) internal control are the policies and procedures that help ensure that management's directive are carried out. Jajo (2015) asserts that internal control activities can be categorized as authorization, segregation of duties, record keeping safeguarding and reconciliations and these controls depend greatly on the activity under consideration.

According to Warren (2013) internal control activities usually involve two elements: a policy establishing what should be done and procedures to affect the policy. El-Nafabi (2009) argues that in general, most developing countries have ineffective government internal control system which is responsible for facilitating the misappropriation of public resources and financial corruption in these countries. The lack of adequate auditing and accounting system in most African countries is exemplified by ineffective internal control and internal check, unqualified auditing and accounting staff, unreliable and untimely accounting information system. These resulted to inadequate safeguard against corruption, fraud and other related malpractices in Nigeria's public sectors, policies are not adequate followed. Owizy (2011) asserted the effectiveness of internal control in government ministries taking a case of Benue state Ministry of finance. Findings reveal that Benue State Ministry of finance prepare annual budget promptly and also have adequate expenditure tracking to prevent financial recklessness. In the same vein, El-Nafabi (2009) conducted a study on the role of public sector audit and internal control system in Sudan. The study found that audit and internal control system is paramount in ensuring accountability for the use of public funds, and safeguarding the public resources against corruption. However, the study of Ogundiya (2009) and Olukowade and Ogodor (2015) found a contradictory result, that weak internal control in public

organization account for fraudulent practices in the public sector in Nigeria. In consonance with this, Asaolu (2013) and Ahmed (2014) suggest that weak internal control in relation to corruption control was considered to be relatively high this making ways for fraudulent practices in the public sector.

Ho₂: There is no significant relationship between internal control and corruption control in the public in Nigeria

2.3.3. Corruption control and Accounting Standard Compliance

Over the years, citizens of some developing countries have been blaming and accusing their leaders of mismanagement and diversion of public resources for their personal gains and self-aggrandizement (Ajie, 2012). While some members of the public describe the ugly menace as stealing, other term is corruption (Amaefule and Iheduru, 2014). It was in this direction that Nweze (2013) observes that adoption and proper implementation of International Public Sector Accounting Standard (IPSAS) would create avenue for reduction in case of manipulation of financial resources in the public sector since one of the objectives of IPSAS, is to engender transparency and accountability in the operation entities. It was also added that full and proper implementation of IPSAS pave way for related party disclosure which by extension check cases of corruption through effective, efficient, and transparent financial reporting in the public sector (Khan, Setwald and Schaik, 2014).

Considering the fact that official corruption is a threat to government legitimacy and authority are condensed the amount of public money available to fund public services, adoption and implementation IPSAS, by accountant are giant steps in the global fight against government corruption (Chan, 2006). ICAN (2014) looks at the challenges of adoption IPSASs by Nigeria. The study which aims at examining the challenges facing Nigeria in the adoption of IPSAS used questionnaires in data collection. Findings of the study revealed that the adoption of IPSAS would significantly improve accounting financial reporting system in the Nigerian public sector which would in no doubt reduce corruption and other ill practices in the public sector. The study then recommends that all the three tiers of Nigerian government should join hands together and ensure its full compliance.

Conversely, Abubakar (2011) carried out a research on the compliance to accounting standard at both the public and private sectors in Nigeria and the finding shows that there was compliance at both sectors as required by the accounting standard board, but the rate of compliance was below 91% which is the global benchmark. As for Grunner (2003) accounting will have effect on corruption if proper disclosures are reported accordingly and such disclosures should not be historic in nature but very timely.

Ho₃: There is no significant relationship between applications of accounting standard and corruption control in the public sector in Nigeria

2.3.4. Corruption control and Code of Ethics

According to Jonathan (2008), ethics from a normative perspective is rational enquiries into or a theory of, the standard of right or wrong, good and bad, in respect of character and conduct, which ought to be accepted by a class of individuals. Put differently, ethics could be described as a body of standards that the professionals in questions ought to accept and observed. Ethics means principles by which to evaluate behaviors as right or wrong, good or bad (Izedonmi, 2012). Similarly, a code of ethic is a set of guidelines that defines acceptable behavior for members of a private or public organization. Ideally, an organization tailors its code of ethics to its needs and values.

Public sector ethics are broad norms that stipulate how public servant should behave and exercise judgments and discretions in carrying out their official duties (Adams, 2014). Ethics is tantamount with morality; it is a system of moral principles influencing a person's behavior. From the consequentialism's perspective, the failure or relegation of every ethical standard or questions of morality will ineffectively produce corruption and corrupt practices in public organization thus hindering sustainable development and quality of services delivered to the public and private sectors. According to Jonathan (2008), this realization has been corroborated by the emergence of agreement that good governance and sound public administration is a path way to sustainable development. The effective of ethical erosion and criminal practice in the public sector is on unsupportable in the development of countries, resulting in a loss of confidence in public institutions and erosion of the rule of law itself. Izedomin (2012) support the above

view and argue that anti-corruption agencies in Nigeria will need to networks with organizations and individuals who are known for their straight forwardness in their effort to stamp out corruption in the country.

Ethics in Nigeria public sector can be briefly summarize into impartiality, meritocracy, honesty, transparency, loyalty, discipline, courtesy, etc. in the public, the acceptance of bribes and secrets profit and the use of spare time are regulated by the statue. The fifth schedule of the 1999 constitutions of the Federal Republic of Nigeria provides that a public officer must no put himself in a position where is a personal interest conflicts with his duties and responsibilities. Despite the above ethical principles, the Nigeria public service has come to be associated with corruption, inefficiency and effectiveness thus calling for a mechanism of curbing the tide of corrupt practices.

In order to curb the rising trends of corruption, fraud, greed, embezzlements and cupidity which are pervasive in the society and in view of the need to overhaul the image of the country before accountability organization; such as Transparency International the government of Nigeria should implement and complied with professional code of ethics.

Ho4: There is no significant relationship between accounting code of ethics and corruption control in public sector in Nigeria

3. Methodology of research

The focus of the study is to examine whether corruption in public sector in Nigeria would be associated with accountant role in the area of internal control, accounting standards compliance and accounting code of ethics which are the accounting tools used by the accountant. The study employed a survey research designed which is suitable for study of this nature. The population of the study consists of accountants in the ministries of finance in Ondo and Ekiti Nigeria. A questionnaire designed in Likert scale (Strongly agreed, Agree, undecided, Disagreed and strongly disagreed) was used to elicit vital information relating to the objectives of the study. The researchers shared the questionnaire in the offices of the respondents.

For the purpose of this survey, 50 respondents were sampled. In the choice of the population for this study, the researcher used a judgmental sampling technique purpose towards accountants in ministry of finance in Ondo and Ekiti state Nigeria. The 50 questionnaire were duly filled and returned to the researchers. The choice of the sample size and location is based on convenience and accessibility to the respondents. In order to ensure that the research instrument consistently measures what it is supposed to measure (reliability) and actually measures what is ought to measure (validity), Cronbach's alpha tests was used to test for its reliability. Percentage analysis and descriptive statistics with the aid of statistical package for social science (SPSS 21.0) was used to analyze the responses from respondents. Pearson product moments correction and ANOVA was used to test for the hypotheses. The model for this study is specified thus:

$$CC: {}_1ICS + \beta_2ASC + \beta_3ACE + \varepsilon \tag{1}$$

Where:
CC = corruption control; ICS = Internal control system;

ASC = Accounting standard Compliance; ACE = Accounting code of ethics and ε = error termed variables.

4. Data Presentation and analysis

The result from empirical analysis is discussed below:

Table 1. Reliability Statistics

Cronbach's Alpha	No of item
0.917	7

Source: Author's computation from SPPS version 21.0

Table 1 above examines the measures of the inter-relationship between items in the questionnaire. However, Nunally (1978) argued that a reliability of 0.70 or higher is accepted. The cronbach coefficient for the study performs well with value of which indicates that the scale and items of the research instrument tell a high measure of internal consistently.

Table 2. Impact of Internal control in Nigeria Public Sector

S/N	Question	Option					
		SA (%)	A (%)	UD (%)	D (%)	SD (%)	Total
1.	Accountant roles in the public sector control corruption practices	40 (80%)	10 (20%)	-	-	-	50 (100%)
2.	Corruption control in the public sector in Nigeria has remarkable improve due to the fact that internal control system put in place by accountant are capable to prevent corrupt practices	30 (60%)	15 (30%)	-	5 (10%)	-	50 (100%)
3.	There is no relationship between internal control and corruption activities in the public sector in Nigeria.	-	-	-	15 (30%)	35 (70%)	50 (100%)

Source: Filed Survey, 2017.

Table 2 highlights respondents' opinion on the issues of internal control in Nigeria public sector. It reveals that total of 50 respondents representing 100% agree with the opinion that accountant roles in the public sector control corruption practices. A total of 45 respondents representing 90% agree to the assertion that corruption control in the public sector in Nigeria has remarkable improve due to the internal control put in place by the accountant are capable of prevent corrupt practices, 5 respondents representing 10% disagree. However, a total of 50 respondents representing 100% disagree to the view that there is no relationship between internal control and corruption activities in the public sector in Nigeria.

Table 3. Impact of Public Sector compliance in Nigeria Public Sector

S/N	Question	Option					
		SA (%)	A (%)	UD (%)	D (%)	SD (%)	Total
4.	Compliance to public sector accounting standards can enhance corruption control in the public sector in Nigeria	25 (50%)	15 (30%)	-	5 (1%)	5 (10%)	50 (100%)
5.	The engagement of professional accountant can help to prevent fraud and corruption activities in the public sector in Nigeria	35 (70%)	10 (20%)	-	3 (6%)	2 (4%)	50 (100%)

Source: Field Survey, 2017

Table 3 shows respondents opinion on issues of public sector accounting standard compliance in Nigeria. It reveals that total of 40 respondents representing 80% agree with the opinion that compliance to public sector accounting standard will help to prevent fraud and corrupt activities, which the remaining 10 respondents representing 20% disagree to this opinion. Meanwhile, a total of 45 respondents representing 90% agree to the view that engagement of profession accountant can help to prevent fraud and corrupt activities in the public sector in Nigeria, while a total of 5 respondents representing 10% disagree.

Table 4 highlights respondent's opinion on issues of the impact of accounting code of ethics on corruption control in the public sector in Nigeria.

It reveals that total 47 respondents representing 94% agree with the opinion that compliance with integrity objectivity and independence code of ethic by profession accountant in public sector can enhance them to check-mate corruption practices, while the remaining 3 respondents representing 6% disagree.

Finally, a total of 50 respondents representing 100% agree that professional behavior of code of ethic enhance professional accountants in the public sector to prevent corruption practices in Nigeria.

Table 4. Impact of Accounting Code of ethics on corruption control in the public sector in Nigeria

S/N	Question	Option					
		SA (%)	A (%)	UD (%)	D (%)	SD (%)	Total
6.	Compliance with integrity objectivity and independence code of ethic by professional accountants in public sector can enhance them to check-mate corruption practices	33 (66%)	14 (28%)	-	3 (6%)	-	50 (100%)
7.	Professional behaviour of code of ethic enhances professional accountants in the public sector to prevent corruption practices in Nigerian public sector.	42 (84%)	8 (16%)	-	-	-	50 (100%)

Source: Field survey, 2017

Table 5. Summary of descriptive Statistics of responses to Questions relating to the Hypotheses

Descriptive Statistics	N	Minimum	Maximum	Mean	Std. Deviation	Skewness	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error
Accountant roles in public sector control corruption practices	50	4	5	4.80	.404	-1.547	.337
Corruption control in the public sector in Nigeria has remarkable improve due to the fact that internal control system put in place by accountant are capable to prevent corrupt practices	50	2	5	4.40	.926	-1.704	.337
There is no relationship between internal control and corruption activities in the public sector in Nigeria	50	1	2	1.30	.463	.900	.337
Compliance to public sector accounting standards can enhance corruption control in the public sector in Nigeria	50	1	5	3.94	1.376	-1.160	.337
The engagement of qualified accountants can help to prevent fraud and corrupt activities in the public sector in Nigeria	50	1	5	4.46	1.054	-2.233	.337
Compliance with integrity, objectivity and independence code of ethics by accountants in public sector can enhance them to check-mate corruption practices	50	2	5	4.54	.788	-2.093	.337
Professional behavior of code of ethic enhances accountants in the public sector to prevent corruption practices in Nigerian public sector	50	4	5	4.84	.370	-1.913	.337
Valid N (list wise)	50						

Source: Authors computation from SPSS, version 21.0

Table 5 confirms the respondents perception about the presence of major component of corruption control that are effective on accountant role for example question 2 and 3 on internal control system lead to efficient corruption control are revealed to be with high mean score. This means that respondents rated them highly as being in operation. Question 4 and 5 on accounting standard compliance has a mean value of 3.94 and 4.46 with standard deviation of 1.376 and 1.054 respectively. This shows that respondents shown a good responses to those questions. Also, question 6 and 7 on accounting code of ethics shows that respondent responses highly conform to the researcher expectation.

Table 6. Pearson's Correlation Analysis

		Accountant roles in public sector control corrupting practices	Corruption control in the public sector in Nigeria has remarkable improve due to the fact that internal control system put in place by accountant are capable to prevent corrupt practices	Compliance to public sector accounting standards can enhance corruption control in the public sector in Nigeria	Compliance with integrity, objectivity and independence code of ethics by accountants in public sector can enhance them to check-mate corruption practices
Accountant roles in public sector control corruption practices	Pearson Correlation	1	.764**	.895**	.731**
	Sig. (2-tailed)		.000	.000	.000
	N	50	50	50	50
Corruption control in the public sector in Nigeria has remarkable improve due to the fact that internal control system put in place by accountant are capable to prevent corrupt practices	Pearson Correlation	.764**	1	.884**	.873**
	Sig. (2-tailed)	.000		.000	.000
	N	50	50	50	50
Compliance to public sector accounting standards can enhance corruption control in the public sector in Nigeria	Pearson Correlation	.895**	.884**	1	.821**
	Sig. (2-tailed)	.000	.000		.000
	N	50	50	50	50
Compliance with integrity, objectivity and independence code of ethics by accountants in public sector can enhance them to check-mate corruption practices	Pearson Correlation	.731**	.873**	.821**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	50	50	50	50

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

Source: Author computation from SPSS, version 21.0

Table 6 above show that there exists a positive correlation coefficient of 0.764. This means the strength of relationship between them is about 76.4% which shows a strong relationship between corruption control and internal control. Accounting standard compliance with a correlation coefficient of 0.895 indicates that there exists a significant positive relationship between accounting standard compliance and corruption control. Code of ethics with a correlation coefficient of 0.731 indicates that there also exists a positive relationship between code of ethics in a public sector and corruption control.

Table 7. Analysis of Variance (ANOVA)

ANOVAᵃ

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6.450	3	2.150	63.805	.000ᵇ
	Residual	1.550	46	.034		
	Total	8.000	49			

Source: Author computation from SPSS, version 20.0

The researcher performed ANOVA as shown in table 4.6. the analysis revealed a significance level of 0.000 which shows that the data is idea for making a conclusion on the population's parameter as the value of significant (p-value0 is less than 5%. The calculated value was greater than the critical value (1.299,63.805) and indication that corruption control activities significantly influence accountant role in the sector in Nigeria.

4.1. Decision

From the result of analysis in tables 1-7 above, it was observed that the internal control, accounting standard compliance and code of ethics would contribute positively to accounting role in combating corruption and would also reduce corrupt practices in Nigeria public sector.

5. Conclusions and recommendations

This study was carried out to examine the accountant role on corruption control in the public sector in Nigeria. Having, done with a careful examination of available literature and their results of analysis, the following points were obvious. From the findings it was discovered that the existing accounting control yardsticks by government and other control bodies are sufficient in content and scope to prevent corruption in the public sectors. In additions, the success of these effective controls depends on honest personnel and tone at the top management. The study therefore, recommends the following:

i. Government should ensure adequate implementation of those existing control activities it can help to prevent corruption in the public sector.

ii. The different forms of internal control circumstances should reinforce each other in helping government and stakeholders understanding the need to treat internal control as key accounting tool and to follow the steps most necessary to reduce risk to public operation, prevent and control poor financial accountability.

iii. Government should strength anti-corruption campaign through employing honest, dedicated and fairness men and woman to run the affairs of anti-corruption agencies.

iv. Government should address the problems that make people behave unethical. For example poor remuneration, embezzlement of public funds etc.

v. The Nigeria financial reporting council should produce accounting standards on basic principles of public sector accounting bordering on, due process, bureaucracy, and transparent internal control to improve accountability in line with International Public Sector Accounting Standard (IPSAS).

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