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PROFESSIONAL ACCOUNTANTS AND CORRUPTION IN NIGERIAN PUBLIC SERVICE

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Abstract

This study attempts to examine the influence of Professional Accountants on Corruption in Nigeria Public Service on one hand and the influence of government-workplace on professional Accountant on the other. Corruption, as epitomised by fraudulent financial practices remains a global malaise as well as the bane of Nigeria's socio-economic transformation. Corruption poses serious challenges to the ethical disposition of professional accountants in public service employments as well as the professional accounting bodies they belong. This exploratory study is based on the examination of the perception of a 30 professional accountants from convenient-sampled federal, state and local government establishments in Edo-State, Nigeria on their perceived relationship between their professional ethical dispositions and their public service-workplace, on one hand, and their perceived impact on corruption in their public service workplace on the other. The study reveals that despite the professional status of Public Service Accountants, their ethical and professional conducts are nevertheless influenced by the very nature of their work-place and shows no evidence of the professional Accountants' impact against corruption. Recommendations to address the issues raised by the findings include: the need for a detailed review of existing Civil Service laws and Financial Regulations that impede the autonomy of the professional Public Service Accountant, the establishment of public whistle blowing structures and Ethics Departments in the public-service-work-place and the need to put in place pro-active policies by professional accounting bodies that provides temporary financial and legal

assistance to any of their members that may be victimised on ethical grounds.

Keywords: *Public Service Accountants; Government Accountants; Professional ethical Standards; Public Service work-place; Public Service Employment*

1.1 Introduction

The issue of corruption has become a big embarrassment to Nigeria and this has adversely affected the country's corruption perception index. According to Transparency International's Corruption Perceptions Index (CPI) for 2014, Nigeria is up eight places to 136 out of 175 countries ranked by the index (Olaniyan 2014 in Vanguard, 2014). Nigeria's poor ranking has subsisted over the years despite the spirited efforts of the establishment of agencies like the Economic and Financial Crime Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC).

The consequences of corruption in public financial management and control is far reaching and has been severally indicted over the dearth of foreign investment in Nigeria and also strongly implicated as being the principal contributory factors that are militating against the rapid socio-economic transformation of Nigeria over the years. Corruption, in the words of Nigeria President-elect Buhari (2015p.5): "is a form of evil that is worse than terrorism, attacks and seeks to destroy (Nigerian) institutions and character by misdirecting into selfish hands funds intended for public purpose. Corruption distorts the economy and worsens income inequality"

The virtues of transparency, probity, accountability and professional ethics which are the expected hallmarks of professional accounting bodies and the accountants produced by them have remained the requirements for the creation of the required synergy of actions aimed at facilitating national economic and social transformation through prudent management of public fund.

Given the above scenario of how economically, efficiently and effectively public fund is managed and controlled for the socio-economic transformation of Nigeria should depend on the skill of the political leaders and public servants involved, particularly their level of professionalism in terms of their proficiency, ethical conduct and disposition. This could have informed the recent reform by the Federal government (and later adopted by state and local governments in Nigeria) which restricts the headship of Finance and Accounts departments of government establishments to professional accountants who are members of either the

Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN). The onerous objective of the professionalization of Finance and Accounts Departments of government is understandably to put to bear the ethical dispositions of professional accountants on public financial management and control system in order to facilitate financial prudence, transparency and accountability which are deterrents to financial fraud and the mismanagement of public fund and facilitate the nation's socio-economic transformation.

It is a common knowledge that Nigeria public sector is inundated with incidences of financial fraud and corruption even with the connivance of professional accountants. However, specific knowledge of the nature of impact that government Accountants have on the incidences of financial fraud and corruption in their work-place, and the nature of influence that the professional accountants' work-place has on the professional accountant's ethical disposition against financial corruption remain largely undetermined empirically. These are the knowledge gap that this exploratory study attempts to fill.

This study involved a survey of professional accountants who are members of the two recognised professional accounting regulatory bodies in Nigeria- the Institute of Chartered Accountants of Nigeria, ICAN, and the Association of National Accountants of Nigeria, ANAN, employed in the Public Service at the federal and state government levels who are involved in various aspects of public financial management and control functions as Financial accountants, Treasurers, Budget officers, Internal auditors and Revenue officers.

This study will provide an insight to the role played and could be played by professional accountants employed in government /public service while its finding are considered to be of importance to prominent among stakeholders to benefit from this study are the tax-paying public, local and international professional accounting regulatory and standards setting bodies, particularly the International Federation of Accountants (IFAC), International donor agencies of the World Bank, local and international anti-corruption agencies.

1.2 Objectives of the Study

The objectives of this study in terms of the study gap it intends to fill are:

- (i) To examine if any significant relationship exists between the public service workplace and the professional ethical disposition of the Accountant in government employment?

- (ii) To determine whether any significant relationship exists between the ethical disposition of professional Accountants in government employment and the incidence of financial fraud and corrupt practices in their workplace?

1.3 Research Hypotheses

The following two null hypotheses were formulated:

H₀₁ There is no significant relationship existing between the ethical and Professional dispositions of Accountants and the nature of their public service work place.

H₀₂ There is no significant relationship between the ethical and professional dispositions of Accountants and the incidence of corrupt financial practices in their public Service workplace.

2.1 Concept of professionalism and professional accountants

Professionalism can be defined from many perspective but the one adopted in this study is that of Quiggin (2003) which considers Professionalism as the idea that membership of a profession carries with it a set of internalized values that will be put to bear on the work carried out and the ethical standards that are adhered to. Professionalism entails the use of professional values and ethics to advance the collective interest of the profession and the society. It is however, commonly held that when a professional is subjected to managerial directives, political pressure or market forces that violate professional values, the professional has a range of choices which includes the option of exiting or resigning, voice their opposition or advise against the changes that compromise the values and ethics of his profession. But that when these options are exhausted, the most obvious response would be to protect his job and succumb to the changes and pressure associated with such political interests thus compromising his professional values and sacrificing professionalism on the altar of exigencies of the moment (Ibid, 2003).

Formerly, Professional Accountants in Nigeria referred to persons who are members of the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN) or other recognised foreign professional accounting bodies in Nigeria. But by the Financial Reporting Council of Nigeria Act of 2011 professional accountants have now become persons who in addition to being members of either ICAN or ANAN are also registered with the Financial Reporting Council of Nigeria (Akhidime, 2012).

2.2 Concept of Corruption

Olusoga (1981) explains the concept of “corruption” as the giving of something of value (e.g. money, gifts, etc) whether demanded or not, to influence the receiver’s action favourably towards the giver. It is concerned with the gain of money, material/financial resources, contract, employment, status, fame, power, or psychological satisfaction through illegal and/or immoral practices such as bribery, abuse of office or robbery. Ruzinda (1998:15) extended the list to other unethical financial practices to include: (i) Bribery, extortion, fraud and embezzlement; ii) Illegal use of public assets for private gains, and misappropriation of assets; iii) Over/ under-invoicing, purchase of goods at inflated prices; iv) Payment for goods not supplied or services not rendered v) Payment of salaries and other benefits to non- existent (“ghost”) workers and pensioners; vi) Under -payment of taxes and duties on exports and imports through false invoicing or other declarations. vii) unauthorised removal of documents or complete destruction of same. Corruption in the context of this paper refers to all forms of unethical financial practices in the work-place of the professional accountant.

2.3 Nigeria Public Service

The Public Service refers to all organisations that exist as part of government machinery for implementing policy decisions and delivering services that are of value to citizens. It is also used to describe a service or various services rendered by government. Public service is a mandatory institution of the state under the 1999 Constitution of the Federal Republic of Nigeria, as outlined in Chapter VI of the Constitution under the title: the Executive, Part 1(D) and Part II (c) which provides for a service at the federal and state levels of government. The Public Service in Nigeria comprises of the following: (i) the Core Service, consisting of line ministries and Departments and Agencies ii) the public bureaucracy or the enlarged public service, made up of : (a) Services of the state and national assembly b) The judiciary; c) the armed forces; d) the police and other security agencies; (e) para-military services (immigration, customs, prisons, etc.); (f) government parastatals and agencies-including commercially-oriented organisations.

2.4 Accounting Ethics versus Workplace Rules, Regulations and the law

Although, there are plenty of regulations in the statute books it is however, sensed that workplace regulations, laws, and rules are intrusive, (imposed from without) inadequate, for the fact that it fails to cover all cases (Trevino, 1986). Rules however, relate to and are designed for specific action, while principles relate to and are designed for individual conduct. For this reason ethics, which are best seen primarily as a matter of conduct, can better be advanced by a system of principles than one of rules (Dehn,

2006). The Association of Professional Bodies of Nigeria (APBN) had drawn the attention of the public about the “promotion of corruption by Nigerian governments at all levels through the side-lining of professionals in the public service.” Ebhomhan (2008 p.8). and further confirms the absence of appropriate workplace legislation in the public financial system as decried by Business Day (2008),

The type of influence exerted by government workplace is a function of the peculiar characteristics of government workplace whose operations are controlled by sets of rules that include laws and regulations that are protective of the confidentiality and secrecy of government business (Oshishami, 1997; FMF, 1976); and which in the views of Dehn 2006; and Quiggin, 2003 are inimical to the autonomy, ethics and professionalism.

2.4 Enforcement of Ethical Values and Conduct of Professional Accountants

The legal instruments that established the two Nigerian Professional accounting bodies (ICAN and ANAN) require their governing Councils not only to determine standards of professional conducts for their members but also to monitor member’s adherence to the standards and prescribe appropriate punishment for non-compliance. To achieve this objective, Section 1 Sub Sec. 12 of the Institute of Chartered Accountants of Nigeria, (ICAN) Act of 1965 and the Association of National Accountants (ANAN) Decree (now Act.) No.73 of 1993 Part 1 Section 1 I.Ss.1-7., stipulate the establishment of a Disciplinary Tribunal and Investigating Panel and went further to prescribe penalties for unprofessional and unethical conducts of members in areas that include suspension and expulsion for offences which in the opinion of the tribunal that is “incompatible with the status of a member of the profession or for any infamous conduct. Except on appeal by a disciplined member to the Court of Appeal the verdict of the Tribunal of the Professional Accounting Bodies is final.

2.5 Disclosure by Professionals in Public Interest/Whistle Blowing

The distinguishing marks of a profession are its acceptance by the public and the profession’s acceptance of its responsibility to the public IFAC (2005). This implies the professional duty to place premium on above self, client and or employer. This reliance imposes a public interest responsibility on the professional accountants in public service employment. The public relies on the ethical integrity of the accounting profession and its members to ensure that professional responsibilities are upheld and the public interest is safeguarded. IFAC, IEPS 4.1 (2003). A government professional

accountants' responsibility is therefore not exclusively to satisfy the needs of the employer alone but also the public interest. ANAN (1997:17) equates disclosure in the public interest (whistle blowing) "with a disclosure on purely ethical grounds" and includes the extent to which an "unlawful act or other irregularity that could result in a material gain or loss to affect a large number of persons".

Unfortunately however, there is nothing in the Nigerian (labour) law that in any way similar to the Public Interest Disclosure Act (PIDA) of the UK and Sarbanes-Oxley Act of USA which protects the employee from the employer's reprisal on account of whistle blowing neither exist policies by the accounting bodies that offer guarantees in the form of legal and financial assistance to any of their members that bows out of office on ethical grounds or on account of official reprisal. The effect of the largely Freedom of Information (FOI) Bill that was reluctantly enacted into law is yet to be felt.

2.6 Professional Accountants and Unethical Financial Practice in public Service work-place

The role of professional accountants in the perpetuation of financial fraud and corruption in their work-place is a total deviation that contradicts their professional ethical codes of conduct. Many studies examined the involvement of the professional accountants in cases of financial crime that as fraud, corruption, tax evasion and tax avoidance at the corporate, political directorate and public service levels as evidenced by the studies of Sikka, 2008a; the US Senate Sub-Committee on Investigations, (Bakre, 2007 & Otusanya, 2010).

There are also cases in Nigeria where professional accountants in various government establishments are alleged to have facilitated the looting of the Treasury by politicians and public officials as no financial appropriation or misappropriation can be possible without the knowledge of professional accountants and auditors. Ayorinde (2013) chronicled over ten cases involving EFCC and public office holders in Nigeria. Table 1 below highlights a few of such cases across states as: Abia, Taraba, Jigawa, Enugu, Nassarawa, the House of Representative and the Senate.

Table 1: EFCC Cases Against Corrupt Public Office Holders

States/Public	Offence
Abia State	Criminal diversion of public funds in excess of 5 billion Naira by
Taraba	Corrupt enrichment to the tune of 1.3 billion naira by public officers
Jigawa	36 billion Naira carted away from treasury by senior public officers
Enugu	5.3 billion Naira public funds diverted for personal use by public
House of Representatives	10 billion Naira contract over-invoicing 2003-2007. Corrupt enrichment of some members to the tune 2 billion of 5. Naira meant to fix power
Nasarawa State	1 5 billion Naira public funds carted away by public political office holders between 1999-2007
Senate	1 0 million Naira unspent budget of Ministry of health carted away by house committee on health in 201 0.

Source: Ayorinde, www.villagesquare.com, 2013.

A former Minister of Finance, who is a professional accountant, was implicated for facilitating the corrupt practice of former General Sani Abacha (*ThisDay*, 23 February 2001). The sums of \$3 million and DM 30 million were recovered from Ani, which he claimed were given to him as gifts by General Sani Abacha (*ThisDay*, 23 February 2001; Iroanusi, 2006). In the investigation of a former Governor of Delta State, it was alleged that the chief accountant in the state government house was an accomplice in several cash lodgements amounting to N400 million (\$3.2 million) (*ThisDay*, 31 October 2007). The State Accountant General and the Commissioner of Finance were to protect the interest of the public and to ensure adequate safeguard of the national resources but they were alleged to have been key players in the corrupt practices of a number of state governors as their duties were shaped and constrained by the political environment which had no regard for financial regulation, accountability and transparency (Otusanya, 2010). In the above and other cases involving the involvement of alleged financial impropriety of professional accountants in government employment the independence and professionalism of these accountants were eroded. Despite the indictment of many professional accountants in government employment, the professional bodies they belong are known to look the other way.

3.1 Research Methodology

The Research method employed was field study using questionnaire as means of obtaining primary data. The population surveyed consisted of all professional accountants in the three arms of the public service at the State, Local, and Federal

government levels. At the State Government level, the survey covered the core Civil Service and the Public Service establishments, agencies and parastatals of Edo State. At the Local Government level, Accountants from the Local Government Councils constituted the population. At the Federal Public Service level, the survey involved federal government offices, establishments and agencies situated in Benin City, Edo State. Participants from these government/public service establishments consisted of professional accountants who are members of professional accounting bodies that are recognised by the government of Nigeria. From the population of the State, Local, and Federal Government offices in Edo State, a sample of establishment to be surveyed were selected, using simple sampling techniques. Participants for the study are members of either ICAN or ANAN who are engaged in key public financial management control functions for a minimum of two years. The variables in this research are attitudes and dispositions, which are ordinal measures on five-point likert scale. A five-point likert scale technique was used to assign numbers in the measurement of the degree of intensity of the relationship between the independent and the dependent variable. Statements such as Strongly Agree, Agree, Not Agree, Disagree, and Strongly Disagree are logically employed to quantitatively reflect this order ranking. A higher value indicated a more positive response than a lower value, but where the question was negatively asked the scaling was reversed. This enabled the responses of the respondents to be arranged in some order of magnitude or intensity, but not so sensitive as to indicate the exact magnitude of the difference between the ordered categories.

4.1 Test of Hypothesis

Chi-Square was used in testing the feasibility of the null hypothesis. The Chi-Square sampling statistic for testing the feasibility of the null hypothesis is defined by the formula:

$$\chi^2 = \sum \frac{(O-E)^2}{E}$$

Where: O= the observed frequencies in a category; E = the expected frequencies in the same category. \sum =sum this ratio over all Columns and Rows.

If the calculated value of the χ^2 exceeds the critical value, then the null hypothesis is rejected. However, when the observed frequencies are in agreement with the expected frequencies, the null hypothesis is more likely to be accepted. To find the critical or table value, we have to decide on an appropriate alpha level (level of significance) and obtain the associated degree of freedom (R-1)(C-1) where R =Row, and C = Column of the Contingency table. Critical values of χ^2 are obtained from the sampling distribution table of χ^2 at degree of freedom (df) 0.5 and compared with the computed value. This degree of freedom represents the

level of significance of the observed relationship between the tested variables of the hypotheses. The table in which the observed and expected frequencies associated with the various levels of the two variables are presented, is called a Contingency table. The table is usually named by the numbers of rows (R) and number of columns (C) it has, as an R x C contingency table. The hypothesis testing decision rule is that: (i) Where, the calculated X^2 value is below the critical (Table) X^2 value we reject the null hypothesis (ii) But where the calculated X^2 value is less than the critical (Table) X^2 value we accept the null hypothesis.

H₀₁: There is no significant relationship existing between the ethical and professional dispositions of Accountants and the nature of their public service workplace.

Chi-square Statistics

X^2 Computed Value	X^2 Critical Values	Degree of freedom	Decision
48.914	9.490	df=(4)	Null hypothesis is rejected

H₀₂: There is no significant relationship between the ethical and professional dispositions of Accountants and the incidence of corrupt financial practices in their public service workplace.

Chi-square Statistics

X^2 Computed Value	X^2 Critical Values	Degree of freedom	Decision
2.384	5.990	df=(2)	The null hypothesis is Accepted

4.2 Discussion of Findings

From the above Chi-Statistics, the results of the tested hypotheses of this study show that:

1. There is significant relationship between the nature and characteristics of the public service work-place of professional Accountants and their ethical values and professional disposition.
2. There is no significant relationship between the ethical and professional dispositions of professional Accountants and the incidence of corrupt financial practices in their public service workplace.

While the finding from the first hypothesis test shows a strong relationship between the nature the work-place of professional Accountants in public service employments and their ethical and professional disposition it nevertheless

provides no clue whatsoever about the direction of the relationship. This finding neither suggests that the public service workplace has significant impact on the professionalism of its accountant nor that the professionalism of the accountant has significant influence on the goings on in their public service workplace. It only admits a strong relationship, which perhaps could better be explained by the result of the test of the second hypothesis. Clue to the direction of this relationship is provided, perhaps by the position of Oshishami (1997) that the conduct of the Public Service professional Accountants are determined by their government work-place which is characterised by laws and regulations that are protective of confidentiality and secrecy of official business to which the government accountants must significantly comply. This implies it is the public service workplace that exerts significant impact on Accountant and not the other way round.

The result of the second hypothesis test shows that no significant relationship existed between the professional Accountants in the Public Service and the incidence of corruption in their workplace. This finding from the second hypothesis test corroborates the first and implies an admission by Public Service Accountants that their professional and ethical status has no significant influence on the incidence of corrupt financial practices in their workplace. This finding confirms the positions of Trevino (1986) and Dehn (2006) that the ethics (of the professional) are better advanced by a system of principles than one of rules (rules and regulations that characterise government workplace and negates Quiggin (2003) position on how the internalised values of the professionals are expected to reflect and influence their conducts in the workplace. It also negates the combined objectives of ICAN, ANAN and indeed IFAC's standards on Accountants' professional responsibility in the public interest (IFAC, 2005; ANAN, 1997; ICAN 1999).

Indeed both findings, which portray the helplessness of government professional accountants in the face of corrupt financial practices, corroborates the outcry of Association of Professional Bodies of Nigeria (APBN) against the "promotion of corruption by Nigerian governments at all levels through the side-tracking of professionals in the public service." Ebhomhan (2008 p.8); and further confirms the alleged absence of appropriate workplace legislation in the public financial system that could possibly empower the Public Service Accountant to curtail the incidence of corruption in his/her workplace (Business Day (2008).

5.1 Conclusions

This study sought to determine the extent to which the Nigerian professional accountants in Nigeria are being influenced by the nature of their workplace, and

their contribution to the curtailment of corrupt financial practices in government. To achieve these objectives, a field survey of the perception and attitudes of professional Accountants in public service employment was carried out and the hypotheses on the relationship between the Public Service Accountants and the nature of their workplace, on one hand, and their perceived influence on the incidence of corrupt financial practices in their workplace, on the other were tested.

Findings of the study show evidence of significant relationship between the nature of the professional ethical conducts of accountants and the nature of their public service work-place; while showing also that no significant relationship exist between the ethical and professional dispositions of professional Accountants and the incidence of corrupt financial practices in their public service workplace. The nature of the relationship that exists between the public service workplace and the professional accountant is explained by the studies of Trevino (1986), Dehn (2006) and that of Oshishami (1997) which posit that rules inhibit professional ethical conducts and that the characteristics of government workplace include laws and regulations that are protective of the confidentiality and secrecy of government business and inimical to the autonomy, ethics and professionalism of the Public Service Accountants. This position was corroborated by the second finding which shows that the Public Service Accountants could not lay claim to any significant influence against the curtailment of corrupt financial practices in their workplace, obviously due to the effect of 'professionally inclement' public service work environment.

Professional accountants from this study appear handicapped in the practical translation or application of their claimed professional ethics and code of conduct to combat practical workplace unethical financial practices that epitomises corruption. The absence of effective enabling legislation similar to the PIDA of the UK and the Sarbanes-Oxley Act of the USA that would have provided defences for the breach of the Official Secret Act and other Civil service rules and regulations which shroud the conduct of government business in utmost secrecy and confidentiality to the detriment of professional autonomy, form part of the inhibiting factors to the efforts of the professional accountant at deploying their professional ethical codes at combating corruption in Nigerian Public Service.

Finally, if the cornerstone of the Accounting profession as espoused by the Code of Ethics of the Nigerian professional accounting bodies are ethics and professionalism, embodied by honesty, integrity, fidelity, fairness, responsible citizenship, pursuit of excellence, and accountability, could not successfully be put to bear on the conduct of government public financial management and control by professional accountants in public service employment, as shown in

this study, then it can be concluded that the combined goals and objectives of the two Nigerian professional accounting bodies, in practical terms, remain largely unachieved.

5.2 Policy Implication of Study

The findings of this study has serious implications to the existing policies of the two Nigeria professional accounting regulatory bodies, ANAN and ICAN , as well as the public service system and indeed the Federal Government against corruption. Nothing from the findings show any evidence of the success of government's policy objectives in professionalising accounting functions in the public service. The findings show also that the present policy of professional accounting bodies to which Nigeria professional government Accountants belong appear to stop only at training, educating and sensitizing their members on desirable professional values and ethical conducts, but fall short of effectively encouraging and supporting their members take firm professional ethical stand against corruption in the Public Service.

5.3 Recommendations.

The following recommendations are considered pertinent in addressing the findings of this study: First, the Nigerian government should as a matter of urgency carry out a detailed review of existing Civil Service laws, rules, and the Financial Regulations, with a view to identifying those that impede the professional autonomy of the Public Accountant in the discharge of their responsibilities to the professional accounting bodies they belong the general public and their employers. Second, the Nigerian Government at the Federal, State, and Local government levels should enact laws, and make rules and regulations that enhance ethical values of workers in general and professionals in particular. Third, the various arms of the Government of Nigeria should enact professional values- and ethics- enabling laws and regulations which should include the establishment of public whistle blowing structures in public and private establishments. Fourth, Nigerian governments at all levels should cause to be established in their organizations Ethics Departments that would handle professional and work related ethical issues. Finally, the Nigerian professional accounting regulatory bodies should put in place pro-active policies that provide temporary financial succour and other forms of assistance (legal or otherwise) to any of their members who may decide to resign their employment on ethical grounds.

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APPENDICES

Analysis of Responses to Questionnaire

Table 1: Respondents' Employers.

	Full Membership	
		%
	3	10
Federal Government Agencies	12	40
State Government	14	46
State Government Agencies	-	-
Local Government	1	4
TOTAL	30	100

Source: Field Work March-June 2014.

Table 2: Respondents' Accounting Functions

AREA OF PUBLIC FINANCIAL MANAGEMENT INVOLVED	Full Membership	
		%
Financial Accounting	13	43
Management Accounting	2	6
Budget & Planning	1	3
Internal Audit	4	13
Treasury	2	7
Pension	1	3
Revenue & Tax	4	13
TOTAL	30	100

Source: Field Work March-June 2014.

Table 3: Respondents' Leadership Responsibility

LEADERSHIP RESPONSIBILITY	Full Membership	
		%
Head of Department / Unit	23	77
Non Headship	7	23
TOTAL	30	100

Source: Field Work March-June 2014

Table.4: Respondents' Status in Employee's establishment.

POSITION / STATUS IN ESTABLISHMENT	Full Membership	
		%
Top Management	5	17
Senior Management	22	23
Middle / Supervisory	2	7
Junior Staff	1	3
TOTAL	30	100

Source: Field Work, March-June 2014.

Table 5. Respondent' Professional Accounting Body's Membership

Professional Accounting Body's Membership		%
ANAN	19	63
ICAN	11	37
TOTAL	30	100

Source: Field Work, 2014.

Table.6 Respondent' Professional Status

Professional Status	Full Membership	%
Associate	22	73
Fellow	8	27
TOTAL	30	100

Source: Field Work, 2014

Table.7 Respondent's Job Experience

JOB EXPERIENCE	Full Membership	
		%
10 years & above	26	87
7 – 9 years	1	3
6 – 8 years	3	10
3 – 5 years	-	-
1 – 2 years	-	-
TOTAL	30	100

Source: Field Work, March-June2004

Table.8 Respondent' Professional Accounting Body's Membership

PROFESSIONAL ACCOUNTING BODY'S MEMBERSHIP	Full Membership	
		%
ANAN	19	63
ICAN	11	37
TOTAL	30	100

Source: Field Work, March-June 2014

Table 9. Respondent' Professional Status

PROFESSIONAL STATUS	Full Membership	
		%
Associate	22	73
Fellow	8	27
Student	-	-
TOTAL	30	100

Source: Field Work, March-June 2014

Table.10: Respondents' Maximum Academic Qualification

MAXIMUM EDUCATIONAL QUALIFICATION	PROFESSIONAL MEMBERSHIP	
		Full Membership
		%
PhD.	-	-
MBA / MSc.	21	70
BSc. / HND	9	30
PGD	-	-
TOTAL	30	100

Source: Field Work, March-June 2014