

CORRUPTION AND LOCAL GOVERNANCE: THE ROLE OF BEHAVIOURAL ACCOUNTING FOR EFFECTIVE SERVICE DELIVERY

By

Mansur Lubabah Kwanbo
Faculty of Social and Management Sciences,
Department of Accounting, Kaduna State University,
Kaduna

ABSTRACT

To achieve Local Governance, the accounting system as the medium of governance must go beyond the traditional way of achieving objectives of governance, i.e. recognizing the behavior of the operators of the system, every inch of the way. The constitution of the Federal Republic of Nigeria granted local governments the capacity to participate in local governance with the state government. Local governance with time had one major challenge that stood against its achieving objectives of local governance which is service delivery at the grassroots. This paper examines the effect of corruption on Local governance and behavioral accounting as a measure to achieving local governance objectives. This paper employed both primary and secondary sources to gather data. The paper used two techniques chi -square and regression to test for the hypotheses of the study. This paper concludes, Behavioral accounting recognizes the extent to which internal influences (Superior and subordinates) and External influences (Society and employees) in the cause of operating the system of accounting alters organizational objectives. Recognizing this extent, means it can achieve the objectives of local governance. This paper recommends among others, the importance of the medium of governance (Accounting system) to be designed not only to emphasize technical expertise alone, but to emphasize the effectiveness of any accounting system, depends ultimately upon how it influences the behavior of employees in the organization.

Key words: Corruption, Local Governance, Behavioral Accounting.

INTRODUCTION

An Accounting system is the medium used for coordinating funds or resources of an organization towards realizing its aims and objectives. However for organizational governance to be effective, its system of accounting and control must go beyond this traditional system. This is because this precludes the

understanding of the behavior of operators of the system of accounting and control. Behavioral accounting is a system of accounting that not only records, analyses, classifies and interprets financial information for achieving managerial goals. It goes beyond this mechanical process by considering the impact of such process in measuring and reporting on people and organizational behavior as a result of the effects of the accounting functions being mediated by the human and social context in which they operate (Kwanbo, 2009).

Recognizing the behavior of the operators of the accounting system is core to achieving objectives of governance (Benston, 1963), (Jones, 1976), (Flamholtz, 1983), (Mortimer and Hoover, 2001). Also behaviors in relationships within the accounting system with regards to the influence superiors have over subordinates are understood in behavioral accounting within the context of ethics designed and implemented towards achieving objectives of governance (Danis, Dezoot and Koop 2001), (Langland et al, 2005) and (Thevmo ,2007). As far as the achievement of local governance is concerned) the accounting system must allow for participation. (Banker and young, 2004), (Kwanbo, 2004), (Raga and Taylor, 2006), (Faguet and Ali, 2007).

The 1999 constitution's 4th schedule, section 2 provides for local government councils to carry out governance in a participatory capacity with the state governments towards achieving social services in the light of effective service delivery at the grassroots. The significance of achieving local governance through local councils as agents of grassroots development in Nigeria, have made these councils subjected to a lot of scrutiny for the very reason why they were created as Government at the grassroots. Despite this scrutiny, local governance has been bedeviled with a number of challenges impeding the realization of the participatory capacity mandated by the constitution of the Federal Republic of Nigeria. One of such challenges is corruption. Corruption is dishonest

exploitation of power for personal gains or extreme immorality or depravity. Putting it simply, corruption means abuse of office for private gains.

The most obvious way in which corruption is evident in Nigeria is the clearly staggering wealth of a handful of people in the face of the poverty of the majority. It further manifests itself in other ways through the regular power cuts, and lack of infrastructure and basic services. Billions of naira is ploughed into promised improvements on roads, power supply and so on, but the tangible changes that these promises would deliver are often very slow in coming (Donnelly, 2008). However it is important to note that, these promises are made by policy implementers and the accounting system is the medium in which they can be actualized.

The accounting system as the very vital medium for realization of the goals of local councils (service delivery at grassroots) has employees as its organs of operation. It then becomes necessary to note that employees of local councils are responsible for implementing and executing government policies, when this is achieved social development indicators becomes visible, but this is not the case as corruption has been identified as the local councils' biggest challenge to service delivery (Geol and Nelson, 1998), (Rijicqeghem and waden, 2001) (Fishman and Gatti, 2002), (Gopac, 2005) (Donnelly, 2008), (Kwanbo, 2009).

Regrettably corruption does not allow the medium of local governance (The Accounting System) to live up to expectations of the grassroots which is service delivery, because it was actually not designed to recognize the relationship between the behaviors of the employees of the system and achieving the objectives of local governance (Benston, 1963), (Jones, 1976), (Flamholtz, 1983), Mortimer and Hofer (2001). Secondly the system fails to recognize the influential relationship between superiors and subordinates in the course of operating the system (Danis, Dezoot and Koop 2001), (Kwanbo, 2004), (Langland etal 2005)

and (Thevmo, 2007), (Price 1975), (Sutherland, cressey and Luken bill, 1992), (Clinard and Miere, 2008). Finally, the behaviors of employees will be in congruence with the objectives of local governance when they know decisions to be implemented are from the citizens (Raga and Taylor, 2006), (Faguet and Ali, 2007).

Arising from the above therefore, the objectives of this paper are in twofold. First is to establish the extent to which behavioral accounting can achieve effective service delivery. Secondly, to determine the extent to which superiors and the society can make an employee to be corrupt. In line with the above the following null hypotheses were formulated.

H₀ There exist no significant relationship between behavioral accounting as a medium for effective local governance at the local government level and the actualization of local governance objectives.

H₀ There exist no significant differences in the behavior of employees towards corruption when superiors expose them to corrupt practices.

H₀ There exist no significant differences in employees' behavior towards participating in corruption when the society expects certain acts of corruption to be a moral duty.

In this regard, the paper is structured into five sections; this section is introduction, section two focuses on literature and theoretical frame work. The methodology employed for this study is discussed in section three, while section four presents the findings of this study. In section five the paper discusses the findings, concludes and makes recommendations based on the findings of the study.

LITERATURE REVIEW AND THEORETICAL FRAME WORK

The participatory capacity of local governments as mandated by the Constitution of the Federal Republic of Nigeria, to ensure service delivery at the grassroots, had not been truly achieved. As mentioned earlier, corruption is the major impediment to achieving local governance. Basically speaking, corruption is a behavior expressed in a non congruent situation with the objectives of local governance (Service delivery at the grassroots).

The accounting system as the medium for achieving the objectives of local governance must not be seen to be behavior insensitive. Being behavior sensitive means, despite the mass technical procedures and detailed financial reports, accounting system as a medium of governance is fundamentally concerned with managerial actions in human organizations' (McGregor, 1960), (AAA, 2001), (Kwanbo, 2004), (Landglans,2005), (Thevmo, 2007).

It is therefore very necessary to view the task of service delivery by the employees of local government, who are vested with the responsibility of operating the medium of local governance (accounting system) in terms of the contribution they make on the overall achievement of the objectives of local governance (service delivery), rather than in terms of the mere procedures by which the employees try to achieve the objectives of local governance (Mortimer and Hofer, 2001), (Flamholtz, 1983), (Jones, 1976), (Benston, 1963). This is because; the main purpose, accounting serves are organizational rather than technical in nature. Thus, it is important to note that, in order to avoid bad behavior (Corruption), the medium of local governance must emphasize that, the effectiveness of any accounting procedure depends ultimately upon how it influence the behavior of employees in the organization (Kwanbo, 2004).

As to why there is corruption, (Haaparanta and Juunkkali, 2007) established lack of local autonomy increases incentives for local authorities to use firms as a

source of revenue, especially when expenditure dictated by federal authorities cannot be met. This situation reduces incentive to efficiently provide public service. (Geol. and Nelson 1998), (Fishman and Gatti, 2002) proved when the real per capital total expenditure of the local government is low compared with state intervention and public spending, corruption will exist. The opinion of (Rijicqeghem and waden, 2001), (Gopac, 2005) is that, the absence of corrupt free leaders, low wages breeds corruption, and when the discretion between allocation of accountability for decisions and actions taken by officials increases and accountability declines, the potential for corruption grows. The opinions of (Price, 1975), (Sutherland and Cressey, 1977), (Sutherland, Cressey and bill, 1992), (Aker, 1998), (Clinard and Meier, 2008), (Kwanbo, 2009) is that when superiors condone acts of corruption and presents the opportunity for subordinates to participate in corruption; the work place would be a corrupt environment. This is in line with the views of (Rijicqeghem and waden, 2001), (Gopac, 2005). Secondly when the society expects certain acts of corruption as a moral duty, corruption would always thrive in the work places.

Government in its effort to instill a culture of discipline, accountability and control into the system of accounting of local councils which is the paradigm for local governance, over the years introduced measures, procedures etc to achieve this objective. Some of these measures include the creation of the office of the internal auditor, the area auditor, and the local government inspector (Kwanbo, 2004). Regrettably corruption did not allow the medium of local governance (The Accounting System) to live up to expectations of the grassroots which is service delivery, as (Abdullahi, 2006) observes, Despite all these provisions, there is failure on the part of these existing rules (Financial Memorandum) to achieve true public accountability in financial management and eliminating the possibility of corrupt practice. This is true because the system of accounting of local councils

were not actually designed to comprehend and curtail bad behavior (Kwanbo, 2004). Many studies have confirmed the absence of effective services when a system is actually not designed to recognize the relationship between the behaviors of the employees of the system and achieving the objectives of local governance (Benston, 1963), (Jones, 1976), (Flamholtz, 1983), (Mortimer and Hofer, 2001). In recognizing this relationship, managing employees must be through; directing their efforts, motivating and controlling their actions, as well as modifying their behaviors to fit the needs of the organization (McGregor, 1960). In the same vein when a system fails to recognize the influential relationship between superiors and subordinates in the course of operating the system the objectives of governance cannot truly be achieved (Clinard and Miere, 2008), (Sutherland, Cressey and Lukens, 1992), (Price 1975), (Kwanbo, 2004), (Langland et al 2005) and (Thevmo, 2007). Finally, the behaviors of employees are in congruence with objective of local governance when they know decisions to be implemented are from the citizens (Nsubuga and Olum, 2009), (Faguet and Ali, 2007), (Raga and Taylor, 2006),

It is then right to say, local councils accounting system are designed on technical expertise alone, without considering how it will fit in with the other means of influencing behavior in organizational setting. This is why the system acts only when corruption has already taken place not ensuring it does not take place (Kwanbo, 2004). (Jim, 2002) argues in this light, by establishing local councils control mechanism concentrates on punishing the corrupt, when corruption has already occurred, but do not deal with the strategies to stop it from happening. This clearly points to an accounting system to provide strategies towards directing employees away from corrupt acts, in realization of the objectives of governance.

Behavioral accounting (BA), is a system of accounting that not only records, analyses, classifies and interprets financial information for achieving managerial

goals but goes beyond this mechanical process by considering the impact of such process in measuring and reporting on people and organizational behavior as a result of the effects of the accounting functions being mediated by the human and social context in which they operate (Kwanbo, 2009), (Answers, 2009), (Investipodia,2009).

Recognizing the behavior of the operators of the accounting system is the core to achieving objectives of governance, Behavioral accounting can achieve objective of governance (Flamholtz, 1983), (Mortimer and Hofer, 2001), (McGregor, 1960). Also, behaviors in relationships within the accounting system, with regards to the influence superiors have over subordinates are understood in behavioral accounting, within the context of ethics designed and implemented towards achieving objectives of governance (Danis, Dezoot and Koop 2001), (Langland etal, 2005) and (Thevmo ,2007), (Price, 1975), (Sutherland and Cressey, 1977), (Sutherland, Cressey and bill, 1992), (Aker,1998), (Clinard and Meier, 2008), (Kwanbo, 2009), (Banker and young, 2004), (Kwanbo, 2004), (Raga and Taylor, 2006), (Faguet and Ali, 2007).

Research indicates curbing corruption is the major challenge for achieving local governance, and that only come through understanding the behavior of employees that are operating the accounting system. (Swaini and Dininio, 1999), (Menzel, 1995), (Guess, 2006), (Khemani, 2001), (Jim, 2005, 2008), (Vijayalakshi, 2004).

Similarly (Mortimer and hoofer, 2001), (Benston, 1963), (Jones, 1976), (Flamholtz, 1983), Emphasized the need for a system of accounting to recognize the human element of behavior as the core to realization of objectives of governance.

Other studies like those of (Yayla etal, 2007), (Danis, Dezoot and Koop (2001), Langland etal (2005) and Thevmo (2007), (Price, 1975), (Sutherland and Cressey, 1977), (Sutherland, Cressey and bill, 1992), (Aker,1998), (Clinard and Meier,

2008), (Kwanbo, 2009), maintain that, the understanding of the behavior of a superior as it affect the subordinates is of the essence as far as ethics, design and implementation are coordinated towards achieving the objectives of governance. Raga and Taylor (2006), Faguet and Ali (2007), (Nsubuga and Olum, 2009) emphasized that a relationship do exist between citizens participating in local governance and achieving objective of local governance.

METHODOLOGY

This study employed both primary and secondary sources of data. The primary sources of data employed the convenience sample method on a cross section of focused group of civil servants within the service of the local government councils in Kaduna state. The study focused also on citizens group that are resident of the communities within the council. In this respect, a total of 200 employees within the service of the council and 100 citizens of various communities within these local government council were interviewed with close ended questions to gain responses on how employees behavior could be altered upon towards achieving the objectives of local governance in the light of condition of working environment, association with supervisors, and co-workers, and expectations from the society. Citizens from within the communities of these councils were also interviewed to gain their responses concerning how they can be enlightened and educated to take part in decision making in the light of budget formulation, implementation and review, in order to achieve objectives of local governance. However only 150 responses were received on questions bothering on hypotheses two and three. On the other hand the literature and theoretical review is based on the need to establish the extent to which behaviors that are developed within the medium of governance (accounting system) results to corruption and negatively affects the achievement of local governance (ALG).

The statistical method used for the analysis of responses from respondents was through the use of percentage and chi-square with respect to hypothesis two and three. A model was employed for the study to directly make an assessment of the relationship between the variables identified in this study which are corruption, local governance and behavioral accounting; hence hypothesis one was tested using the model shown below:

$$Y = b_0 + b_x + b_{x2} \quad \text{where:}$$

Y = Achieving local governance (ALG)

b_0 = Constant

b_x = Behavioral accounting (BA) as the coefficient, this implies

ALG = BA (CPG, C.E.E) meaning that

$$ALG = \beta_0 + \beta_1 (CPG) + \beta_2 (C.E.E) \quad \text{Where:}$$

CPG = Citizens participation in governance

C.E.E = Code of ethics for employees

ANALYSIS AND INTERPRETATION OF DATA

In this section, the paper presents the analysis and the interpretation of the findings of the study.

Table 1(a)

1. You would behave like your superior to avoid insubordination, especially when your superior comes to work on time and condones know bad behavior from you as an employee; like coming late to work, appearing in office only during payment of salaries, issuing fake receipt as a revenue collector, including ghost workers in payment vouchers, acknowledging ghost supplies and contracts e.t.c. would definitely encourage you to live up to expectations, especially when your attitudes are recognized by incentives or the likes?

Agree	Disagree	Total	Percentage
50	40	90	60%

2. Society expects certain acts from you as an employee of the local government, even if they are aware local government employees are the least paid, like

registering your children in private schools which is believed to be better in standards than primary schools provided by the local government council even if they know corruption could be a possible cause of fall in standard of education in public schools?

Agree	Disagree	Total	Percentage
30	30	70	40%

Table 1 analysis

Level of significance = 0.05

Degree of freedom = (columns - 1) (rows - 1)
= (2-1) (2-1)

Df = 1

Table 1(a) provide the columns and row for the study to arrive at the analysis, from table 1 above, there are 2 column and 2 rows in which the rule demands the deduction of 1 which makes the degree of freedom exactly 1, so at a significant level of 0.05 and a degree of freedom of 1, the critical value = 3.84

Table 2: expected value of table (x2)

Fo	Fe	Fo-fe	(fo - fe) ²	(fo - fe) ² /Fe
50	60.0	(10)	100	1.7
40	60.0	(20)	400	6.7
30	40.0	(10)	100	2.5
30	40.0	(10)	100	2.5

X² 13.4

Table 2 is the expected value table (x2) and the value stood at (13.4). This then means that, were the expected value exceeds the critical value (3.84) we reject the null hypothesis two and three and accept the alternative hypotheses that states:

- There exist significant differences in employees' behavior towards participating in corruption when the society expects certain acts of corruption to be a moral duty.
- There exists significant difference in the behavior of employees towards

corruptions when superiors exposes them to corrupt practices.

This paper employed spss version 10 in presenting the following tables used in analyzing Reponses and testing hypothesis one of this study.

TABLE 2(A) Coefficients (a)

Model		Unstandardised Coefficients		Standardized Coefficient T		Sig.
		B	Std. Error	Beta	B	
1	(Constant)	6.858	2.397		2.861	.008
	CPG	.494	.140	.554	3.526	.002
	CEE	.167	.161	.163	1.041	.307

Source: Regression Results (2010)

a Dependent Variable: AGL

Table 2(a) is the co-efficient table. The value of the variables in column **t** for CPG and CEE are greater than 1 i.e. CPG 2.526 and CEE 1.041 and their level of significance is small CPG = 0.002 and CEE 0.307. This implies a positive linear relationship exist between the independent variable and the dependent variable. From column B of the unstandardised coefficient we substitute the value into the model employed for this study have:

$$ALG = \beta_0 (6.858) + \beta_1 (CPG 0.494) + \beta_2 (CEE 0.167).$$

However, the equation reveals nothing about the relative importance of each variable. But the values for the coefficient reflects the original unit which these variable were measured, it is then wrong to conclude that CPG with a larger coefficient than C.E.E is more an important variable, rather the beta column provides more information about the relative importance of these variables.

The columns for beta contains standardized co-efficient a change of one standard deviation in citizens participation in local governance (CPG) will produce a change of 0.554 in achieving the objectives of local governance (ALG) Also, a change of one standard deviation in code of ethics for employees (C.E.E.) would

bring about a change of 0.163 in achieving the objectives of local governance (ALG). This means that the null hypothesis which states that, there exists no significant relationship between behavioral accounting and achieving effective local governance objectives is rejected.

TABLE 2(B) ANOVA (b)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	7.263	2	3.631	8.378	.001(a)
	Residual	11.704	27	.433		
	Total	18.967	29			

Source: Regression Results (2010)

a Predictors: (Constant), CEE, CPG

b Dependent Variable: AGL

Table 2(b) is ANOVA, analysis of variance it is used to test the strength of the null hypothesis. It is based on the ratio of the regression means square of the residual mean square i.e. the **F** column whose value is 8.378, which is quite big and its significant level is small 0.001 which is less than 0.05 indicating, the variation in the sample mean is more than one would expect the null hypothesis to be true i.e. there exist no significant relationship between behavioral accounting and achieving local governance objectives is rejected.

TABLE 2 (C) Model Summaries (b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.619(a)	.383	.337	.65839

Source: Regression Results (2010)

a Predictors: (Constant), CEE, CPG

b Dependent Variable: AGL

Table 2 (c) is the model summary, this table indicates the power of the predictor over the dependents variable. This is the strength of the relationship between the

model and the dependent variable R column, which has a value of 0.619. This signifies a relationship between the variable hence the acceptance of the alternative hypothesis.

FINDINGS

The use of the Chi-square in analyzing the responses in trying to test hypotheses two and three in the light of understanding what may influence an employees to be corrupt and not serve the purpose of being employed aided this study to discover that corruption has a significant impact on local governance. Secondly, if the environment in which employees work, accepts corruption to be an act of moral obligation, this provides the opportunity for them to participate in corrupt activities, not only that if superiors condone corruption, employees will engage in corruption.

Thirdly the adoption of descriptive statistics using regression (multiple) as well as using achieving local governance in the light of citizens participation in local governance and employees having a code stating limit and incentives as criteria's for medium of governance was of the essence in achieving service delivery at the grassroots. These findings are in line with the findings of Benston (1963) Jones (1976) Flamholtz (1983) Mortimer and Hofer (2007), Raga and Taylor (2006) and Faguet and Ali(2007), (Danis, Dezoot and Koop, 2001), (Langland etal, 2005) and Thevmo (2007), (Yayla etal, 2007), (Price, 1975), (Sutherland and Cressey, 1977), (Sutherland, Cressey and bill, 1992), (Aker,1998), (Clinard and Meier, 2008), (Kwanbo, 2009).

CONCLUSION

This paper concludes Behavioral accounting can achieve effective service delivery, which is the core of Local governance, arising from the findings above: Behavioral accounting recognizes the extent to which internal influences

(Superior and subordinates) and External influences (Society and employees) in the cause of operating the system of accounting alters organizational objectives. Also Behavioral accounting recognizes the extent to which employees are guarded through ethics that are directional in sanctions and reward is a necessary tool to curb corrupt acts and achieve local governance. Finally Behavioral accounting, focuses on the relationship between the behavior of employees and the participation of citizens in policy processes towards effective service delivery. The implication of these findings is that local governance must be approached from the perspective of citizen oriented services. Secondly, the accounting system must not only be designed with technical expertise alone. Thirdly, employees must be cultured with the best of ethics through practical demonstration by superiors to the employees as well as the general public.

RECOMMENDATIONS

Local government in Nigeria as the third tier of government though in a participatory capacity with state governments to ensure service delivery at the grassroots, must take seriously the conditions or policies and regulations that bring out the best of behaviors in its employees, by way of allowing the accounting system to not only be based on technical expertise.

Secondly, local governance must have the citizens in reality as the basis for governance, by ensuring they are educated enough to understand how to take part in decisions that affects their development. Educating citizens could be done through partnership with (NGOs) Nongovernmental organizations, civil society organization (CSOs), Community based organizations (CBOs), and Faith based organization (FBOs).

Thirdly once the budget has been passed into law by the state houses of assembly, local council must as a matter of necessity translate the budget document in a

manner that citizens can comprehend and possess it.

Fourthly, the work environment must be beeped up with utmost behavior as every bad behavior by superior influences lots of employees and were lots of employees are not in congruence with council objectives; service delivery will not be achieved.

Bibliography

Abdullahi, U.G., (2006). *Democracy and Local Administration*. Spectrum books Ltd, Ibadan, Nigeria.

Attah, S.W., (2000). *Local Government Administration*, Swan Management consultants.

Banker, A., and Young, K., (2001). *Management Accounting 3rd Edition*. Prentice hall Inc, upper saddle river, New Jersey.

Clinard, B., and Meier, R. F., (2008). *Sociology of Deviant Behavior*, 13th edition. wards worth, Belmont, USA. www.ichapters.com.

Danis, S., Dezoot, T., and Kopp, L.S., (2006). Perceived Responsibility on Management Accountants Creations of Budgeting Slacks” Behavioral Accounting Research Journal, 8.

Ejisun, J.A., (1999). *Financial Memoranda for Local Government*. Gbadek Publishers Limited.

Faguet, J. and Ali P. (2007); Local governance tale of Two upazela. www.ise.ac.uddept.

Fishman, R., and Gatti, R., (2002). Decentralization and Corruption: Evidence across Countries. *Journal of Public Economics*, 83(3).

Flamholtz, E.G., (1983). Accounting Budgeting and Control Systems in Their Organizational Context: Theoretical and Emperical perspective. www.mgt.system.com/media.

Goel, R.K., and Nelson, M.A., (1999).Corruption and Government size: A

Disaggregated Analysis, *Public Choice*, 97(1).

Global Organization of Parliamentarians against Corruption (GOPAC)., (2005); Controlling Corruption, www.GOPAC.Org/un.

Guess, M.G., (2006). Reducing Local Government Corruption by Improved Fiscal and Service Information, Gguess@osieurope.org.

Haaparanta, P., and Juunkkali, T., (2007). Bribes and Local Fiscal autonomy in Russia: Bofit discussion Paper www.bofit.org.fin.

Jim, A.A., (2009). Ethics and integrity in local government in Uganda www.mdpafrica.org.walgafa/ely.

Jones, D.M.C., (1976). Behavioral aspect of accounting www.emalakdsight.com.

Kwanbo L.A.M., (2009). Behavioral Accounting and Control Processes in Local Government Councils in Nigeria. www.kasu_journal.org/working_paper.

Langland, A., (2005). Good governance standard for public service. www.ac.uk/goverance/publication.

Menzel, D.C. (1995). The Ethical Environment of Local Government Managers”, *Journal of the American Review of Public Administration*, 25

Mortimer, A., and Hofer., (2001). Behavioral aspect of government financial management www.emalaldsight.com

Mushtaq, K., (1996). A Typology of Corrupt Transaction in Developing Countries. *IDS. Bulletin*, 27(2).

Norman, S.W., (2008). Combating Corruption in Resource Utilization. Paper presented at the Anan, National Conference, Abuja.

Olum, V., and Nsubuga, J. K., (2009). Local Governance and Local Democracy www.express.lis.uts.edu.an.

Price, D., (1975). *Society and Bureaucracy in contemporary Ghana*, University of California press, Berkley, USA.

Raga, K., and D.Taylor., (2006). Impact of Accountability and Ethics on Public Governance www.thepublicmanager.org/articles/dock/kishore.

Rijkeghem, C.V., and B.Waden., (1997). Corruption and the Rate of Temptation: Do Low Wages in the Civil Service Cause Corruption”, www.imf.org/un.

Sutherland, E., Cressey, R., and Bill, L., (1992). *Principles of criminology*. J.B Lippincott, Chicago, USA.

Sutherland, E., and Cressey, R., (1972). *Principles of criminology*. J.B Lippincott, Chicago, USA.

Swaini & Dininio., (1999). Controlling Corruption”, www.usaid.org

Thevmo, L., (2007). The role of HR in Organizational Ethics www.ethicsorg/eic. publication / staff article.

Vijayalakshi, V., (2004). Corruption, Accountability and Governance: Evidence from Local Government in Karnataka and Kerala. Institute for social Economic change, www.isec.org.

Wilson, E.R., and Kathelus, S.C., (2002). *Accounting for Government and Nonprofit making 13th Edition* grow hill companies, New York.

Yayla, H.E., Kabir, F., and Cengiz, E., (2007). Accounting Employees: Behavioral Variables and Firms Performance Evidence from Turkish www.mpra.ub.unimenechem.