Exploring corrupt practices in public sector management: the case of Nigeria

Olatunde Julius Otusanya Related information

Department of Accounting, Faculty of Business Administration, University of Lagos, P.O. Box 354, Unilag, Akoka, Yaba, Lagos State, Nigeria

Olatunde Julius Otusanya is a Senior Lecturer in Accounting at the University of Lagos, Nigeria. He obtained his Masters and PhD in Accounting from University of Lagos and University of Essex, respectively. He has published a number of articles and monographs. His research interests include taxation (tax evasion and tax avoidance), financial crime (corruption), role of professionals in anti-social practices, and corporate social responsibility. He has received several research grants and awards.

https://doi.org/10.1504/AJAAF.2012.048410

Abstract

The public sector is that part of economic and administrative life which deals with the delivery of goods and services by and for government, whether national, regional or local. Socio-political and economic developments in Nigeria have been distorted by high levels of corruption conducted and condoned by bureaucrats and by the political elite since its independence in 1960. This paper locates bureaucratic anti-social financial practices within a structure-agency interaction framework to argue that the inter-relationship between human actors and their social context both constrains and enables predatory practices, and it considers how this inter-relationship causes these anti-social practices to take place. The evidence shows that the involvement of bureaucrats and the political and economic elite in corrupt practices in Nigeria is facilitated by poor institutional structures and by a lack of will on the part of the Nigerian Government to curb financial crime. The paper also makes suggestions for reform.

Keywords: Keywords<u>bureaucracy</u>, <u>corruption</u>, <u>structure</u>, <u>agency</u>, <u>discretion</u>, <u>monopoly</u>, accountability, management, public sector, Nigeria