

The copyright © of this thesis belongs to its rightful author and/or other copyright owner. Copies can be accessed and downloaded for non-commercial or learning purposes without any charge and permission. The thesis cannot be reproduced or quoted as a whole without the permission from its rightful owner. No alteration or changes in format is allowed without permission from its rightful owner.



**FACTORS INFLUENCING THE ADOPTION OF
FORENSIC ACCOUNTING IN FRAUD
INVESTIGATION PROCESS BY ECONOMIC AND
FINANCIAL CRIMES COMMISSION (EFCC) – A
CASE STUDY IN NIGERIA**



UUM
IBRAHIM UMAR
Universiti Utara Malaysia

**DOCTOR OF PHILOSOPHY
UNIVERSITI UTARA MALAYSIA
JUNE 2017**

**FACTORS INFLUENCING THE ADOPTION OF FORENSIC
ACCOUNTING IN FRAUD INVESTIGATION PROCESS BY
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC) – A
CASE STUDY IN NIGERIA**



By
IBRAHIM UMAR

UUM
Universiti Utara Malaysia

**Thesis Submitted to
Tunku Puteri Intan Safinaz School of Accountancy,
University Utara Malaysia,
in Fulfilment of the Requirement for the Degree of Doctor of Philosophy**



TUNKU PUTERI INTAN SAFINAZ
SCHOOL OF ACCOUNTANCY
COLLEGE OF BUSINESS
Universiti Utara Malaysia

PERAKUAN KERJA TESIS / DISERTASI
(Certification of thesis / dissertation)

Kami, yang bertandatangan, memperakukan bahawa
(We, the undersigned, certify that)

IBRAHIM UMAR

calon untuk Ijazah **DOCTOR OF PHILOSOPHY**
(candidate for the degree of)

**FACTORS INFLUENCING THE ADOPTION OF FORENSIC ACCOUNTING IN FRAUD INVESTIGATION
PROCESS BY ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC) – A CASE STUDY IN
NIGERIA**

seperti yang tercatat di muka surat tajuk dan kulit tesis / disertasi.
(as it appears on the title page and front cover of the thesis / dissertation).

Bahawa tesis/disertasi tersebut boleh diterima dari segi bentuk serta kandungan dan meliputi bidang ilmu dengan memuaskan, sebagaimana yang ditunjukkan oleh calon dalam ujian lisan yang diadakan pada:

15 Mac 2017.

(That the said thesis/dissertation is acceptable in form and content and displays a satisfactory knowledge of the field of study as demonstrated by the candidate through an oral examination held on:

15 March 2017.

Pengerusi Viva : **Prof. Madya Dr. Engku Ismail Engku Ali**
(Chairman for Viva)

Tandatangan
(Signature)

Pemeriksa Luar : **Prof. Dr. Rasid Hj. Mail**
(External Examiner)

Tandatangan
(Signature)

Pemeriksa Dalam : **Dr. Mohd. 'Atef Md Yusof**
(Internal Examiner)

Tandatangan
(Signature)

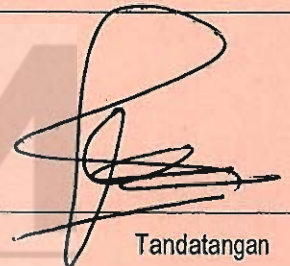
Tarikh: **15 Mac 2017**
(Date)

Nama Pelajar
(Name of Student) : Ibrahim Umar

Tajuk Tesis / Disertasi
(Title of the Thesis / Dissertation) : **FACTORS INFLUENCING THE ADOPTION OF FORENSIC
ACCOUNTING IN FRAUD INVESTIGATION PROCESS BY
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC) – A
CASE STUDY IN NIGERIA**

Program Pengajian
(Programme of Study) : Doctor of Philosophy

Nama Penyelia/Penyelia-penyelia
(Name of Supervisor/Supervisors) : Dr. Rose Shamsiah Samsudin



Tandatangan

Nama Penyelia/Penyelia-penyelia
(Name of Supervisor/Supervisors) : Dr. Mudzamir Mohamed



Tandatangan



PERMISSION TO USE

In presenting this thesis in fulfilment of the requirements for a Postgraduate Degree from Universiti Utara Malaysia (UUM), I agree that the Library of this University may make it freely available for inspection. I further agree that permission for the copying of this thesis in any manner, in whole or in part, for scholarly purpose may be granted by my supervisors or in their absence, by the Dean of Tunku Puteri Intan Safinaz School of Accountancy where I did my thesis. It is understood that any copying or publication or use of this thesis or parts of it for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to Universiti Utara Malaysia (UUM) in any scholarly use which may be made of any material from my thesis.

Requests for permission to copy or to make other use of materials in this thesis in whole or in part, should be addressed to:

Dean of Tunku Puteri Intan Safinaz School of Accountancy
Universiti Utara Malaysia
06010 UUM Sintok
Kedah Darul Aman



UUM
Universiti Utara Malaysia

ABSTRACT

In Nigeria, one of the efforts made by the government to fight economic and financial crimes was the establishment of the Economic and Financial Crimes Commission (EFCC). The aim of this study was to investigate the performance of the EFCC and identify the influence of institutional and organisational factors on the adoption of forensic accounting in EFCC's fraud investigation process. This study adopted an in-depth qualitative case study approach. The data used for the intended objectives were obtained through institutional documentary evidence, non-participatory observations, and in-depth qualitative interviews conducted with the senior, middle and first-line management of the EFCC. The data gathered were analysed using manual thematic framework analysis and aided by N-Vivo qualitative software. The results revealed that the ineffectiveness of the EFCC in tackling corruption was due to the absence of political will, inefficient judicial system, the dominance of police personnel within EFCC, and the partial adoption of forensic accounting in fraud investigation process. The partial adoption of forensic accounting was influenced by the insufficiency of personnel, inadequate funding, and unfavourable attitude despite the observed need for global best practices in fraud investigation process. This study integrated institutional and contingency theories in explaining the adoption of forensic accounting in improving the effectiveness of the EFCC. Neither the institutional nor contingency factors individually provided a full explanation for the poor performance of the EFCC, suggesting the combined influences of institutional and organisational factors. Future studies may develop a more precise measurement or a comparative assessment of various country's Anti-Corruption Agencies (ACAs) in tackling economic and financial crimes.

Keywords: case study, Economic and Financial Crimes Commission (EFCC), forensic accounting, Nigeria

ABSTRAK

Di Nigeria, salah satu usaha yang dilakukan oleh kerajaan untuk memerangi jenayah ekonomi dan kewangan adalah dengan menubuhkan Suruhanjaya Jenayah Ekonomi dan Kewangan (EFCC). Sasaran kajian ini adalah untuk mendalami prestasi EFCC dan mengenalpasti kesan faktor institusi serta organisasi dalam mengadaptasi perakaunan forensik semasa proses penyiasatan dilakukan oleh EFCC. Kajian ini menggunakan kaedah kajian kes kualitatif secara mendalam dengan menggunakan data berobjektif melalui dokumentasi daripada pihak institusi; pemerhatian langsung tanpa penglibatan serta sesi temubual kualitatif secara mendalam dengan staf kanan, staf kumpulan pertengahan dan penjawat jawatan utama dalam EFCC. Data yang telah dikumpulkan dianalisis dengan menggunakan analisis rangka kerja manual bertema dan dibantu oleh perisian analisis kualitatif N-Vivo. Dapatan kajian secara jelas menunjukkan ketidakcekapan EFCC dalam menangani masalah korupsi yang disebabkan oleh ketiadaan komitmen politik yang tinggi, ketidakefisienan dalam sistem kehakiman, dominasi pasukan polis dalam gerak kerja EFCC dan hanya sebahagian kecil kaedah perakaunan forensik yang digunakan dalam penyiasatan fraud. Hanya sebahagian saja kaedah perakaunan forensik digunakan kerana dipengaruhi oleh faktor ketidakcukupan staf, dana yang terhad dan sikap yang kurang peka akan kepentingan penggunaan kaedah ini sebagai amalan terbaik global bagi proses penyiasatan fraud. Kajian ini menggabungkan teori institusi dan kontigensi bagi menerangkan kepentingan penggunaan perakaunan forensik untuk memperbaiki prestasi semasa EFCC. Walau bagaimanapun, faktor institusi atau kontigensi secara tersendiri tidak dapat menjelaskan keseluruhan tentang prestasi yang kurang memberangsangkan oleh EFCC, namun kupasan dengan menggabungkan kedua-dua teori dilihat dapat memberi gambaran yang lebih jelas. Kajian akan datang disyorkan untuk membangunkan kaedah pengukuran yang lebih tepat atau menggunakan kaedah perbandingan penilaian terhadap agensi pencegahan rasuah (ACA) di pelbagai negara dalam usaha mereka menangani jenayah ekonomi dan kewangan.

Kata kunci: kajian kes, Suruhanjaya Ekonomi dan Jenayah Kewangan (EFCC), perakaunan forensik, Nigeria

ACKNOWLEDGEMENT

All praises are due to Allah, most gracious and most merciful, for giving me life, health and the courage to pursue this life-time treasure. My sincere appreciation goes to my Father Mallam Umar Muhammad for making me what I am today despite all odds, my wife Jamila and my children Fatima, Faruk and Al-Amin for their understanding, care and prayers which had impacted positively during this endeavour. I am also indebted to acknowledge the financial supports from the Nigerian government through my employer, the Yobe State University, and my colleagues at the department of Accountancy for their unquantifiable supports, prayers and encouragement.

The contributions of my supervisors Dr. Rose Shamsiah Samsudin and Dr. Mudzamir Mohamed are glaring in every page of this thesis and in my physical and intellectual being, your words, guides and encouragement still echoes in my mind. I also appreciate the efforts and contributions of my reviewers, Professor Rasid Mail, Dr. Mohamed Atef and Dr. Basaria Salim for their scholarly contribution in this thesis and my future research endeavours. The encouragement of my colleagues, friends and senior scholars is heartedly appreciated especially those given at the beginning, middle and end of this struggle. They have given me all what it takes as family, friends and colleagues during the difficult times of this journey, I pray and ask Allah to reward you in abundance with good health, wealth, wisdom and Jannatul Firdaus!

To my late mother, it has been your wish to see me succeed and I remembered the difficult times you passed through, may Allah have mercies on your soul more than the mercies you had on me when I was with you for the pains, care, love and hope. Rest in peace mum!

TABLE OF CONTENTS

TITLE PAGE	i
CERTIFICATION OF THESIS WORK	III
PERMISSION TO USE	V
ACKNOWLEDGEMENT	VIII
TABLE OF CONTENTS	IX
LIST OF TABLES	XIV
LIST OF FIGURES	XV
LIST OF APPENDICES	XVI
LIST OF ABBREVIATIONS	XVII

CHAPTER ONE INTRODUCTION

1.1	Introduction	1
1.2	Motivation of the Study	9
1.3	Problem Statements	12
1.4	Research Questions	15
1.5	Research Objectives	16
1.6	Scope of the Study	17
1.7	Significance of the Study	19
1.8	Organization of the Thesis Chapters	23
1.9	Summary of the Chapter	24

CHAPTER TWO LITERATURE REVIEW

2.1	Introduction	25
2.2	The General Concept of Fraud	26
2.2.1	Types of Fraud	27
2.2.1.1	Fraudulent Statement	27
2.2.1.2	Assets Misappropriation	28
2.2.1.3	Corruption	28
2.3	Public Sector Corruption	29
2.3.1	Types of Public Sector Corruption	31
2.3.1.1	Petty and Grand Corruption	32
2.3.1.2	Political and Bureaucratic Corruption	34
2.3.1.3	Incidental and Systemic corruption	35
2.3.2	Causes of Public Sector Corruption	36
2.3.2.1	Economic Factors	37
2.3.2.2	Socio-Cultural Factors	37
2.3.2.3	Legal Factors	38
2.3.2.4	Political Factors	39
2.3.3	Consequences of Public Sector Corruption	40
2.3.3.1	Social Consequences of Corruption	41
2.3.3.2	Effects of Corruption on Economic Factors	42
2.3.3.3	Consequences of Corruption on Political Indicators	43
2.3.4	Perception of corruption in Nigeria	44
2.3.4.1	Corruption During the Military Regime in Nigeria	45

2.3.4.2	Corruption Under Democratic Governance in Nigeria	46
2.4	Anti-Corruption Measures	50
2.4.1	Governance and Institutional Reforms	51
2.4.2	Economic Measures	52
2.4.3	Legal Reforms	53
2.4.4	Formation of Anti-Corruption Agencies	54
2.4.5	Economic and Financial Crimes Commission	57
2.5	General Approach to Fighting Fraud	60
2.5.1	Fraud Prevention	61
2.5.2	Fraud Detection	61
2.5.3	Fraud Investigation	62
2.6	Enhancing EFCC's Fraud Investigation	64
2.7	The Concept, Relevance and Adoption of Forensic Accounting in Fraud Investigation	65
2.7.1	Relevance of Forensic Accounting to Fraud Investigation	67
2.7.2	The Adoption of Forensic Accounting in Fraud Investigation	70
2.7.3	Factors Influencing the Adoption of Forensic Accounting	71
2.7.3.1	Government commitment	73
2.7.3.2	Insufficiency of financial resources	74
2.7.3.3	Organizational size and complexity	75
2.7.3.4	Existence of slack resources	76
2.7.3.5	Organizational Structure	76
2.7.3.6	Specialization and Professionalism	77
2.7.3.7	Leadership factors	78
2.8	Conceptual Framework and the Associated Theories	79
2.8.1	Contingency Theory	83
2.8.2	Institutional Theory	86
2.8.3	Integrating Institutional and Contingency Theories	89
2.9	Summary of the Chapter	91
 CHAPTER THREE RESEARCH METHODOLOGY		
3.1	Introduction	93
3.2	Philosophical Assumptions	94
3.3	Qualitative Case Study.	97
3.4	Selection of Research Participants	99
3.5	Procedures for Data Collection	103
3.5.1	Secondary Data Obtained	104
3.5.2	Memos and Field Notes	107
3.5.3	Interview with Research Participants.	107
3.5.4	Observing the Interview Protocols	109
3.5.5	Observations Conducted	112
3.5.6	The Role of the Researcher	114
3.6	Procedure for Data Analysis	115
3.6.1	Components of Data Analysis	115
3.6.2	Data Management	117
3.6.3	Transcription of Interviews	118

3.6.4	Analysis of Interview Transcript	120
3.6.4.1	Notes Taking During and After Interview Sessions	121
3.6.4.2	Comprehensive Reading of Individual Transcripts	122
3.6.4.3	Open Coding of Interview Transcripts	122
3.6.4.4	Code Structure and Matrices	123
3.6.4.5	Finalizing Code Structure	124
3.7	Validity and Reliability	126
3.7.1	Triangulation	126
3.7.2	Trustworthiness	127
3.7.3	Reflections	129
3.8	Summary of the Chapter	131
CHAPTER FOUR PRESENTATION OF RESULTS AND ANALYSIS		
4.1	Introduction	132
4.2	Performance of the EFCC as an Anti-Corruption Agency of Nigeria	133
4.2.1	Petitions and Complaints Received by the EFCC	136
4.2.2	Investigation and Prosecution of Financial Frauds	138
4.2.3	Convictions Secured by the EFCC	143
4.2.4	Repossession from fraudulent Practices	145
4.2.5	Nigerian Ranking on Corruption Perception Index	146
4.2.6	Summary of the Performance of the EFCC	149
4.3	Perceived Challenges of the Economic and Financial Crimes Commission	150
4.3.1	Inefficiency in the Nigerian Legal System	152
4.3.2	Insufficiency of Budgetary Allocation	154
4.3.3	The Absence of Political Will	156
4.3.4	Fighting the Politically Exposed Persons (PEPs)	157
4.3.5	Perceived Negative Public Perception	160
4.3.6	Inadequacy of Personnel in the EFCC	161
4.3.7	Emergence of Police as Strategic Leaders	164
4.3.8	Summary of the Challenges of the EFCC	167
4.4	Perceived Relevance of Forensic Accounting to the EFCC	168
4.5	Adoption of Forensic Accounting by the EFCC	171
4.5.1	Institutional Factors influencing the Adoption of Forensic Accounting	171
4.5.1.1	Influence of Global Trend in Fraud Investigation	173
4.5.1.2	Reliance on External Experts from Sister Agencies	174
4.5.1.3	Staff Remuneration	174
4.5.1.4	Insufficiency of Funding	175
4.5.2	Influence of Organizational Factors on Adoption of Forensic Accounting	177
4.5.2.1	Structural Development of the EFCC	180
4.5.2.2	Management Attitude Towards Forensic Accounting	181

4.5.2.3	Nature of Operations of the EFCC	184
4.5.2.4	Inadequacy of Workforce in the EFCC	184
4.5.3	Summary of the Factors Influencing the Adoption of Forensic Accounting	186
4.6	Summary of the Chapter	187

CHAPTER FIVE DISCUSSION OF FINDINGS AND ASSOCIATED THEORIES

5.1	Introduction	189
5.2	Overview of the EFCC as an Anti-Corruption Institution	190
5.3	Current Practices in Fraud Investigation by the EFCC	192
5.4	The Performance of the EFCC as an Anti-Corruption Agency	195
5.4.1	Nigerian Ranking on Corruption Perception Index	196
5.4.2	Operational Performance of the EFCC	197
5.5	Perceived Challenges of the EFCC	199
5.5.1	Perceived Institutional Influences on the Effectiveness of the EFCC	200
5.5.1.1	Perceived Inefficiency in the Nigerian Legal Systems	200
5.5.1.2	Absence of Political Will	201
5.5.1.3	Insufficiency of Funding for EFCC	202
5.5.1.4	Perceived Negative Public Perceptions on EFCC	203
5.5.2	Organizational Factors Influencing the Effectiveness of the EFCC	205
5.5.2.1	Organizational Size	206
5.5.2.2	Professionalism in Fraud Investigation	206
5.5.2.3	Presence of Police as Personnel and Top Management	207
5.5.3	Partial Adoption of Forensic Accounting in Fraud Investigation	210
5.6	Perceived Factors Influencing the Adoption of Forensic Accounting in Fraud Investigation	212
5.6.1	Perceived Institutional Factors Influencing the Adoption of Forensic Accounting in Fraud Investigation	213
5.6.2	Perceived Organizational Factors Influencing the Adoption of Forensic Accounting	215
5.6.3	Perceived Leadership Factors Influencing the Adoption of Forensic Accounting	216
5.7	Associating the Findings to Institutional and Contingent Factors	217
5.7.1	The Influence of Institutional Isomorphism on Adoption of Forensic Accounting in Fraud Investigation	217
5.7.2	The Adoption of Forensic Accounting in Fraud Investigation is Contingent on Organizational Factors	221

5.7.3	Integrating Institutional and Contingency Propositions to Explain the Adoption of Forensic Accounting in Fraud Investigation	223
5.8	Summary of the Chapter	226

CHAPTER SIX RESEARCH IMPLICATION, RECOMMENDATION AND CONCLUSION

6.1	Introduction	227
6.2	Overview of the Study	227
6.3	The Fraud Investigation of the EFCC	230
6.4	Perceived Challenges of the EFCC	232
6.5	Adoption of Forensic Accounting in Fraud Investigation by the EFCC	235
6.6	Research Implications	239
	6.6.1 Theoretical Implications	239
	6.6.2 Methodological Implications	244
	6.6.3 Practical Implications	245
6.7	Limitations and Suggestion for Future Research	247
6.8	Recommendation for Improvement in Anti-Corruption Strategies	248
6.9	Conclusion of the Study	251

REFERENCES	254
APPENDICES	298

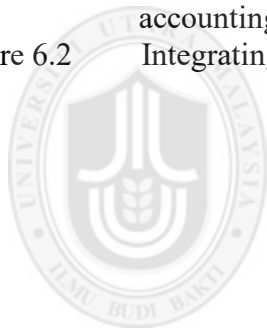


LIST OF TABLES

Table 1.1	Nigeria ranking on Corruption Perception Index	10
Table 2.1	Classification of corruption	32
Table 2.2	Ex-Ministers alleged with corruption offenses	47
Table 2.3	Ex-Governors charged with financial crimes	48
Table 2.4	Established anti-corruption agencies (ACAs)	55
Table 2.5	Typology of Anti-Corruption Agencies	56
Table 3.1	Philosophical assumptions guiding this study	97
Table 3.2	Selected research participants	101
Table 3.3	List of Documents requested and analyzed	106
Table 3.4	Categories and number of participants interviewed	108
Table 3.5	Data analysis and presentation	125
Table 3.6	Ensuring trustworthiness in this qualitative study	128
Table 4.1	Benchmarking the performance of EFCC	134
Table 4.2	Petitions received by EFCC 2010 -2013	136
Table 4.3	Breakdown of petitions received by EFCC (2010-2013)	138
Table 4.4	The cases investigated in 2010-2013	139
Table 4.5	Cases of Pension Scam prosecuted by the EFCC	142
Table 4.6	Total Convictions secured by the EFCC (2010-2013)	143
Table 4.7	Prominent people convicted by the EFCC	144
Table 4.8	Cash recoveries made by the EFCC in 2013	146
Table 4.9	CPI of Nigeria and other developing countries (2010-2013)	148
Table 4.10	Overview of the operational performance of the EFCC (2010-2013)	150
Table 4.11	Perceived challenges of the EFCC	151
Table 4.12	Annual budgetary allocations to the EFCC (2013-2015)	155
Table 4.13	Former state governors charged by EFCC for corruption cases	159
Table 4.14	Matrix of the factors leading to poor performance of the EFCC	168
Table 4.15	Institutional factor influencing the adoption of forensic accounting	172
Table 4.16	Organizational factors influencing adoption of forensic accounting	178
Table 5.1	Institutional factors influencing the performance of EFCC	204

LIST OF FIGURES

Figure 2.1	Conceptual framework	82
Figure 2.2	Integrating institutional and contingency theories	91
Figure 3.1	Component of data analysis	116
Figure 3.2	Coding process	121
Figure 4.1	Operational activities of the EFCC	135
Figure 4.2	Nigerian Corruption Perception Index score (2010-2013)	147
Figure 4.3	Breakdown of EFCC Personnel	162
Figure 4.4	Institutional factors influencing the adoption of forensic in fraud investigation	177
Figure 4.5	Organizational factors influencing the adoption of forensic accounting	179
Figure 4.6	Factors influencing the adoption of forensic accounting in fraud investigation	187
Figure 5.1	Current practice of fraud investigation by EFCC	193
Figure 5.2	Integrating institutional and contingency theories	225
Figure 6.1	Factors influencing the adoption of forensic accounting in fraud investigation	238
Figure 6.2	Integrating institutional and organizational fits	243



UUM
Universiti Utara Malaysia

LIST OF APPENDICES

Appendix	A	Related Literature	299
Appendix	B	Interview Protocol	302
Appendix	C	Data Collection Letters	308
Appendix	D	Description of Participants	311
Appendix	E	Initial coding of Transcripts	312
Appendix	F	Second Phase of Coding Process	315
Appendix	G	Computerized (Nvivo 10) Coding Process	316
Appendix	H	Code Matrix (Extract)	317
Appendix	I	Code Structure	319
Appendix	J	Publications	320



UUM
Universiti Utara Malaysia

LIST OF ABBREVIATIONS

ACA	Anti-Corruption Agency
ACAs	Anti-Corruption Agencies
ACFE	Association of Certified Fraud Examiners
AU	African Union
CBN	Central Bank of Nigeria
CCB	Code of Conduct Bureau
CEO	Chief Executive Officer
CIPB	Corruption Investigation and Prevention Bureau
CPI	Corruption Perception Index
EFCC	Economic and Financial Crimes Commission
FA	Framework Analysis
FBI	Federal Bureau of Investigation
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
ICAC	Independent Commission Against Corruption
ICPC	Independent Corrupt Practices Commission
IGP	Inspector General of Police
MACC	Malaysian Anti-Corruption Commission
NGOs	Non-Governmental Organizations
NNPC	Nigerian National Petroleum Corporation
OECD	Organization for Economic Co-operation and Development
OYA	Othman Yeop Abdullah
PEPs	Politically Exposed Persons
PMS	Premium Motor Sprit
TMT	Top Management Team
TI	Transparency International
UN	United Nations
UNCAC	United Nations Conventions Against Corruption
US	United States

CHAPTER ONE

INTRODUCTION

1.1 Introduction

The growing concerns over fraud have been well documented in the accounting literature. Researches have been conducted on occupational frauds and financial crimes by various professional accounting bodies. Raising concern over the escalating rate of fraudulent practices, associated costs and the need for professional fraud investigation. This concern is highlighted in the reports of Association of Certified Fraud Examiner (ACFE, 2014) and Price Waterhouse Coopers (PwC, 2014). According to the reports, occupational fraud and abuses caused an estimated \$3.7 trillion (ACFE, 2014) and had increased allegations of financial crimes (PwC, 2014). ACFE defined occupational fraud as “the use of one’s occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization’s resources or assets” (ACFE, 2014 p6). It further classified occupation frauds and abuses into asset misappropriations, financial statement fraud and corruption. According to the survey by PwC, (2014), the major concerns were on bribery and corruption.

Corruption is defined as the abuse of entrusted authority for personal gain (World Bank, 1997). Different views were put forward as to the effect of corruption on economic indicators (Dreher & Gassebner, 2013; Méon & Sekkat, 2005). There are main two schools of thoughts on the consequences of corruption (Aidt, 2009). According to Leff (1964), corruption ‘greases’ the wheels of development and fosters growth. This school holds that corruption

The contents of
the thesis is for
internal user
only

REFERENCES

- ACFE. (1996). *Report to the Nation on Occupation Fraud and Abuse*. Austin, USA. Retrieved from <http://www.acfe.com/rtn-report-archives.aspx>
- ACFE. (2002). *ACFE 2002 Report to the Nation on Occupation Fraud and Abuse*. Austin, USA. Retrieved from <http://www.acfe.com/rtn-report-archives.aspx>
- ACFE. (2010). *Report to the Nations on Occupational Fraud and Abuse*. Austin, USA. Retrieved from <http://www.acfe.com/rtn-report-archives.aspx>
- ACFE. (2012). *Report to the nation on occupation fraud and abuse: 2012 global fraud study*. Austin, USA. Retrieved from <http://www.acfe.com/rtn-report-archives.aspx>
- ACFE. (2014). *Report to the nation on occupational fraud and abuse: 2014 global fraud study*. Austin, USA. Retrieved from <http://www.acfe.com/rtn-report-archives.aspx>
- ACFE. (2016). *Report to the nations on occupation fraud and abuse: 2016 global fraud study*. Austin, USA. Retrieved from <http://www.acfe.com/rtn-report-archives.aspx>
- Adams, A., & Nya, M. (2015). Political corruption and money laundering: Lessons from Nigeria. *Journal of Money Laundering Control*, 18(2), 169–181.
- Adebayo, A. A. (2014). Sociological investigation into the nexus of poverty, unemployment and leadership in Nigeria. *Mediterranean Journal of Social*

Sciences, 5(16), 578–588.

Ades, A., & Tella, R. Di. (1996). The causes and consequences of corruption :

A review of recent empirical contributions. *IDS Bulletin*, 27(2), 6–11.

African Union. (2003). African Union Convention on preventing and combatting corruption. African Union.

Agbibo, D. (2013a). Corruption and economic crime in Nigeria. *African Security Review*, 22(1), 47–66.

Agbibo, D. (2013b). One step forward, two steps back: The political culture of corruption and cleanups in Nigeria. *CEU Political Science Journal*, 8(3), 273–295.

Agbibo, D. (2014). Under-development in practice: Nigeria and the enduring problem of corruption. *Development in Practice*, 24(3), 390–404.

Agbibo, D. (2015). Protectors or predators? The embedded problem of police corruption and deviance in Nigeria. *Administration & Society*, 47(3), 244–281.

Ahmadi, H., Nilashi, M., & Ibrahim, O. (2015). Organizational decision to adopt hospital information system: An empirical investigation in the case of Malaysian public hospitals. *International Journal of Medical Informatics*, 84(3), 166–188.

Ahmed, B. (2006). *Combating corruption: The role of the Bureau of Anti-Corruption (BAC) in Bangladesh*. Thesis. Lund University.

Aidt, T. S. (2009). Corruption, institutions, and economic development. *Oxford Review of Economic Policy*, 25(2), 271–291.

- Aidt, T. S. (2016). Rent seeking and the economics of corruption. *Constitutional Political Economy*, 27(2), 142–157.
- Akenbor, C. O., & Ironkwe, U. (2014). Forensic Auditing techniques and fraudulent practices of public institutions in Nigeria. *Journal of Modern Accounting and Auditing*, 10(4), 451–459.
- Akkeren, J. Van, Buckby, S., & MacKenzie, K. (2013). A metamorphosis of the traditional accountant: An insight into forensic accounting services in Australia. *Pacific Accounting Review*, 25, 188–216.
- Akume, & Okoli, F. (2016). EFCC and the politics of combating corruption in Nigeria (2003-2012). *Journal of Financial Crime*, 23(4).
- Albert, A., & May, R. J. (2007). *Corruption in Papua New Guinea: Towards an Understanding of the issues*. (A. Albert & R. J. May, Eds.). Papua New Guinea: The National Research Institute.
- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2012). *Fraud Examination* (4th Ed.). South-Western,: Cengage Learning.
- Aluko, M. (2002). The institutionalization of corruption and its impact on political culture and behavior in Nigeria. *Nordic Journal of African Studies*, 11(3), 393–402.
- Ampratwum, E. F. (2008). The fight against corruption and its implications for development in developing and transition economies. *Journal of Money Laundering Control*, 11(1), 76–87.
- Amundsen, I. (1999). Political corruption: An introduction to the issues. *Working Paper - Chr. Michelsen Institute*, 1–32.

- Anderson, N., Potocnik, K., & Zhou, J. (2014). Innovation and creativity in organizations: A state-of-the-science review, prospective commentary, and guiding framework. *Journal of Management*, 40(5), 1297–1333.
- Apulu, I., Latham, A., & Moreton, R. (2011). Factors affecting the effective utilisation and adoption of sophisticated ICT solutions: Case studies of SMEs in Lagos, Nigeria. *Journal of Systems and Information Technology*, 13(2), 125–143.
- Askarany, D., & Yazdifar, H. (2012). An investigation into the mixed reported adoption rates for ABC: Evidence from Australia, New Zealand and the UK. *International Journal of Production Economics*, 135(1), 430–439.
- Asongu, S. A. (2012). Fighting corruption in Africa: Do existing corruption-control levels matter? *MPRA Paper No 41194*.
- Asongu, S. A. (2013). Fighting corruption when existing corruption-control levels count : What do wealth-effects tell us in Africa ? *Institutions and Economics*, 5(3), 53–74.
- Asthana, A., & Grierson, J. (2016, May 10). Afghanistan and Nigeria “possibly most corrupt countries”, Cameron lets slip. *The Guardian (UK)*. London.
- Augustine, E. A., & Uagbale-Ekatah, R. E. (2014). The growing relevance of forensic accounting as a tool for combating fraud and corruption: Nigeria experience. *Research Journal of Finance and Accounting*, 5(2), 71–77.
- Ayodele, J. A. (2014). Reflection on Economic and Financial Crime Commission (EFCC): Corruption and the use of plea bargain in Nigeria. *Journal of Management Sciences and Humanities*, 2(1), 55–68.
- Baillie, L. (2015). Promoting and evaluating scientific rigour in qualitative

- research. *Nursing Standard*, 29(46), 36–42.
- Barbour, R. S. (2001). Checklists for improving rigour in qualitative research: a case of the tail wagging the dog? *BMJ (Clinical Research Ed.)*, 322(7294), 1115–1117.
- Başkarada, S. (2014). Qualitative Case Study Guidelines. *The Qualitative Report*, 19(40), 1–18.
- Bassey, A. O., Abia, R. P., Frank, A., & Bassey, U. A. (2013). Corruption as a social problem and its implication on Nigerian society: A review of anticorrupt policies. *Mediterranean Journal of Social Sciences*, 4(1), 423–430.
- Baxter, J., & Eyles, J. (1997). Evaluating Qualitative Research in Social Geography: Establishing “Rigour” in Interview Analysis. *Transactions of the Institute of British Geographers*, 22(4), 505–525.
- Baxter, P., & Jack, S. (2008). Guidelines to Support Nurse-Researchers Reflect on Role Conflict in Qualitative Interviewing. *The Open Nursing Journal*, 2(4), 58–62.
- BBC News. (2012). Nigeria anti-fraud EFCC agents jailed for taking bribes. *BBC News*. Abuja.
- Bello, A. O. (2014). United Nations and African Union Conventions on corruption and anti-corruption legislations in Nigeria: A comparative analysis. *African Journal of International and Comparative Law*, 22(2), 308–333.
- Bhakoo, V., & Choi, T. (2013). The iron cage exposed: Institutional pressures and heterogeneity across the healthcare supply chain. *Journal of*

- Operations Management*, 31(6), 432–449.
- Bhattacharyya, S., & Hodler, R. (2010). Natural resources, democracy and corruption. *European Economic Review*, 54(4), 608–621.
- Bierstaker, J. L., Brody, R., & Pacini, C. (2006). Accountants' perceptions regarding fraud detection and prevention methods. *Managerial Auditing Journal*, 21(5), 520–535.
- Billger, S. M., & Goel, R. K. (2009). Do existing corruption levels matter in controlling corruption?. Cross-country quantile regression estimates. *Journal of Development Economics*, 90(2), 299–305.
- Boblin, S. L., Ireland, S., Kirkpatrick, H., & Robertson, K. (2013). Using Stake's qualitative case study approach to explore implementation of evidence-based practice. *Qualitative Health Research*, 23(9), 1267–75.
- Bologna, J. G., & Linqvist, R. J. (1995). *Fraud auditing and forensic accounting*. New York: Wiley.
- Bradley, E. H., Curry, L. A., & Devers, K. J. (2007). Qualitative data analysis for health services research: Developing taxonomy, themes, and theory. *Health Services Research*, 42, 1758–1772.
- Bradley, J., Nicholas, W., Olson, Bradley, J., & Twigg, Nicholas, W. (2006). Mediating Role of Strategic Choice Between Top Management Team Diversity and Firm Performance: Up .. *Journal of Business and Management*, 12(2), 111.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101.

- Brinkerhoff, D. W. (2000). Assessing political will for anti-corruption efforts: An analytic framework. *Public Administration & Development*, 20, 239–252.
- Brinkerhoff, D. W. (2010). Unpacking the concept of political will to confront corruption. *U4 Brief*. Bergen, Norway: Chr Michelsen Institute.
- Brown, E., & Cloke, J. (2011). Critical perspectives on corruption: An overview. *Critical Perspectives on International Business*, 7(2), 116–124.
- Bryman, A. (2012). *Social research methods* (4th ed.). Oxford, England: Oxford Univ. Press.
- Burnard, P. (1991). A method of analysing interview transcripts in qualitative research. *Nurse Education Today*, 11(6), 461–466.
- Caplan, D. (1999). Internal Controls and the Detection of Management Fraud. *Journal of Accounting Research*, 37(1), 101–117.
- Caravella, K. D. (2011). *Mimetic, coercive, and normative influence in institutionalization of organizational practices: The case of distance learning in higher education*. Florida Atlantic University.
- Carnes, K. C., & Gierlasinski, N. J. (2001). Forensic accounting skills: Will supply finally catch up to demand? *Managerial Auditing Journal*, 16(6), 378–382.
- Carroll, G. R. (1993). A Sociological View on Why Firms Differ Author. *Strategic Management Journal*, 14(4), 237–249.
- Chaudhuri, S., & Dastidar, K. G. (2014). Corruption, efficiency wage and union leadership. *Pacific Economic Review*, 19(5), 559–576.

- Child, J. (1972). Organizational structure, environment and performance: The role of strategic choice. *Sociology*, 6(1), 1–22.
- Child, J. (1997). Strategic choice in the analysis of action, structure, organizations and environment: Retrospect and prospect. *Organization Studies*, 18(1), 43–76.
- Child, J., Chung, L., & Davies, H. (2003). The performance of cross-border units in China: a test of natural selection, strategic choice and contingency theories. *Journal of International Business Studies*, 34(3), 242–254.
- Choi, J.-W. (2009). Institutional structures and effectiveness of anticorruption agencies: A Comparative analysis of South Korea and Hong Kong. *Asian Journal of Political Science*, 17(2), 195–214.
- Chor, K. H. B., Wisdom, J. P., Olin, S.-C. S., Hoagwood, K. E., & Horwitz, S. M. (2015). Measures for predictors of innovation adoption. *Administration and Policy in Mental Health and Mental Health Services Research*, 42(5), 545–573.
- Chukwujekwu, O., Chukwuma, O., & Okechukwu, E. (2009). Corruption in Nigeria: Nature, forms and challenges before anti-corruption agencies. *Multidisciplinary Journal of Contemporary Research in Business*, 1(8), 114–133.
- Cochran, J. P. (2014). *Assessing the relationship between leadership and innovation in the public sector*. Grand Canyon University, Arizona.
- CPIB. (2015). *The Corrupt Practices Investigation Bureau: Annual Report 2015*. Singapore. Retrieved from <https://www.cpib.gov.sg/sites/cpibv2/files/>

- Cressey, D. R. (1950). The criminal violation of financial trust. *American Sociological Review*, 15(6), 738–743.
- Creswell, J. W. (2007). *Qualitative inquiry and research Design: Choosing among five approaches* (2nd ed.). Thousand Oaks: SAGE Publications.
- Creswell, J. W. (2011). *Educational research: Planning, conducting and evaluating quantitative and qualitative research* (4th Ed). Pearson, NY.
- Creswell, J. W. (2013). *Qualitative inquiry and research design: Choosing among five approaches* (3rd ed.). California: SAGE Publications.
- Creswell, J. W., Hanson, W. E., Clark Plano, V. L., & Morales, A. (2007). Qualitative research designs: Selection and implementation. *The Counseling Psychologist*, 35(2), 236–264.
- Creswell, J. W., & Miller, D. L. (2000). Determining validity in qualitative inquiry. *Theory Into Practice*, 39(3), 124–130.
- Csaszar, F. A. (2012). Organizational structure as a determinant of performance: Evidence from mutual funds. *Strategic Management Journal*, 33(6), 611–632.
- Cuervo-Cazurra, A. (2016). Corruption in international business. *Journal of World Business*, 51(1), 35–49.
- Dada, O. S. (2014). Forensic accounting technique: A means of successful eradication of corruption through fraud prevention, bribery prevention and embezzlement prevention in Nigeria. *Kuwait Chapter of the Arabian Journal of Business and Management Review*, 4(1), 176–186.
- Dada, O. S., Owolabi, S. A., & Okwu, A. T. (2013). Forensic accounting: A

- panacea to alleviation of fraudulent practices in Nigeria. *International Journal of Business Management, and Economic Research*, 4(5), 787–792.
- Daddi, T., Testa, F., Frey, M., & Iraldo, F. (2016). Exploring the link between institutional pressures and environmental management systems effectiveness: An empirical study. *Journal of Environmental Management*.
- Daft, R. L. (2001). *Organization theory and design*. (7th ed.). Cincinnati, OH: South-Western.
- Dailytrust. (2012, June 21). Nigeria: Pension scam - N273 billion looted in six years. Abuja.
- Dailytrust. (2015, September 25). Inside EFCC's high-profile corruption cases. *DailyTrust Newspaper*. Abuja.
- Dalton, D. R., Todor, W. D., Spendolini, M. J., Fielding, G. J., Porter, L. W., Dalton, D. A. N. R., ... Porter, L. W. (1980). Organization structure and performance : A critical review. *Academy of Management Review*, 5(1), 49–64.
- Damanpour, F. (1987). The adoption of technological, administrative, and ancillary innovations: Impact of organizational factors. *Journal of Management*, 13(4), 675–688.
- Damanpour, F. (1991). Organizational innovation: A meta-analysis of effects of determinants and moderators. *The Academy of Management Journal*, 34(3), 555–590.
- Damanpour, F. (1992). Organizational size and innovation. *Organization Studies*, 13(3), 375–402.

- Damanpour, F., & Aravind, D. (2012). Managerial innovation: Conceptions, processes, and antecedents. *Management and Organization Review*, 8(2), 423–454.
- Damanpour, F., & Gopalakrishnan, S. (1998). Theories of organizational structure and innovation adoption: The role of environmental change. *Journal of Engineering and Technology Management*, 15(1), 1–24.
- Damanpour, F., & Schneider, M. (2006). Phases of the adoption of innovation in organizations: Effects of environment, organization and top managers. *British Journal of Management*, 17(3), 215–236.
- Damanpour, F., & Schneider, M. (2009). Characteristics of innovation and innovation adoption in public organizations: Assessing the role of managers. *Journal of Public Administration Research and Theory*, 19(3), 495–522.
- Damanpour, F., Szabat, K. A., & Evan, W. M. (1989). The relationship between types of innovation and organizational performance. *Journal of Management Studies*, 26(6), 0022–2380.
- Damanpour, F., & Wischnevsky, J. D. (2006). Research on innovation in organizations: Distinguishing innovation-generating from innovation-adopting organizations. *Journal of Engineering and Technology Management*, 23(4), 269–291.
- De-Maria, W. (2008). Cross cultural trespass: Assessing African anti-corruption capacity. *International Journal of Cross Cultural Management*, 8(3), 317–341.
- De Sousa, L. (2010). Anti-corruption agencies: Between empowerment and

- irrelevance. *Crime, Law and Social Change*, 53(1), 5–22.
- Dellaportas, S. (2013). Conversations with inmate accountants: Motivation, opportunity and the fraud triangle. *Accounting Forum*, 37(1), 29–39.
- Denzin, N. K., & Lincoln, Y. S. (2000). The discipline and practice of qualitative research. In N. K. Denzin & Y. S. Lincoln (Eds.), *Handbook of Qualitative Research* (2nd ed., pp. 1–28). Thousand Oaks CA: SAGE Publications.
- Denzin, N. K., & Lincoln, Y. S. (2011). *The SAGE handbook of qualitative research. The SAGE Handbook*. California: Sage.
- Desta, Y. (2006). Designing anti-corruption strategies for developing countries: A country study of Eritrea. *Journal of Developing Societies*, 22(4), 421–449.
- Díaz-Fernández, M. C., González-Rodríguez, M. R., & Pawlak, M. (2014). Top management demographic characteristics and company performance. *Industrial Management & Data Systems*, 114(3), 365–386.
- Dickson, M., Ogijo, Y., & Samuel, F. (2013). The role of forensic accountants in fraud detection and national security in Nigeria. *Change and Leadership*, 17(1), 90–106.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147–160.
- Dion, M. (2013). Uncertainties and presumptions about corruption. *Social Responsibility Journal*, 9(3), 412–426.

- Doig, A. (1995). Good government and sustainable anti corruption strategies: A role for independent anti-corruption agencies? *Public Administration and Development*, 15, 151–165.
- Doig, A. (2013). The forgotten dimension of anti-corruption strategies: Toward a prevention strategy. *IACSA - International Anti-Corruption Summer Academy*. Laxenburg.
- Doig, A., & Mclvor, S. (1999). Corruption and its control in the developmental context: An analysis and selective review of the literature. *Third World Quarterly*, 20(3), 657–676.
- Doig, A., & Norris, D. (2012). Improving anti-corruption agencies as organisations. *Journal of Financial Crime*, 19(3), 255–273.
- Doig, A., Watt, D., & Williams, R. (2005). *Measuring success in five African anti-corruption commissions: The cases of Ghana, Malawi, Tanzania, Uganda and Zambia*. Bergen: Chr. Michelsen Institute (U4 Report).
- Doig, A., Watt, D., & Williams, R. (2007). Why do developing country anti-corruption commissions fail to deal with corruption? Understanding the three dilemmas of organisational development, performance expectation, and donor and government cycles. *Public Administration and Development*, 27(3), 251–259.
- Donaldson, L. (1999). The normal science of structural contingency theory. In *Studying Organizations: Theory and Method*. (pp. 51–70). Thousand Oaks, California: Sage.
- Donaldson, L. (2001). *The contingency theory of organizations*. Thousand Oaks, CA: SAGE.

- Donaldson, L. (2006). The contingency theory of organizational Design: Challenges and opportunities. In *Organization Design* (Vol. 6, pp. 19–40). New York: Springer.
- Donaldson, L., Qiu, J., & Luo, B. N. (2013). For rigour in organizational management theory research. *Journal of Management Studies*, 50(1), 153–172.
- Dong, B. (2011). *The causes and consequences of corruption*. Queensland University of Technology.
- Drazin, R., & Van De Ven, A. H. (1985). Alternative forms of fit in contingency theory. *Administrative Science Quarterly*, 30(4), 514–539.
- Dreher, A., & Gassebner, M. (2013). Greasing the wheels? The impact of regulations and corruption on firm entry. *Public Choice*, 155, 413–432.
- Economic Commission for Africa. (2010). *Assessing the Efficiency and Impact of National Anti-Corruption Institutions in Africa*. Addis Ababa. Retrieved from <http://hdl.handle.net/10855/20288>
- EFCC. (2013). *2013 Annual report*. Abuja.
- Efiong, E. J. (2012). Forensic accounting education: An exploration of level of awareness in developing economies - Nigeria as a case study. *International Journal of Business and Management*, 7(4), 26.
- Efiong, E. J., Iyang, E., & Effiong, C. (2016). Underlying dimensions of the hindrances to the application of forensic accounting techniques in Nigeria. *International Journal of Business and Mana*, 11(3), 173–182.
- Elijah, O. A. (2007). Effects of corruption and economic growth and

development: Lessons from Nigeria. In *African Economic Conference 2007: Opportunities and Challenges of Development for Africa in the Global Arena*. Addis Ababa: African Economic conference.

Emanuel, J. (2013). Users and citation management tools: Use and support. *Reference Services Review*, 41(4), 639–659.

Enofe, A. O., Okpako, P. O., & Atube, E. N. (2013). The impact of forensic accounting on fraud detection. *European Journal of Business and Management*, 5(26), 61–73.

Factor, R., & Kang, M. (2015). Corruption and population health outcomes: an analysis of data from 133 countries using structural equation modeling. *International Journal of Public Health*, 60(6), 633–641.

Fakile, S., Ojeka, S., & Faboyede, O. (2012). Forensic accounting as panacea to the challenge of crime and violence in the Caribbean. *Public Management and Public Policy*, (16), 30–39.

FATF. (2016). *International Standards on combating money laundering and the financing of terrorism and proliferation* (Unpdated 2). Paris, France: FATF/OECD. Retrieved from www.fatf-gafi.org/recommendations.htm

FBI. (2014). FBI Forensic Accountants: Following the money. Retrieved January 26, 2016, from <https://www.fbi.gov/news/stories/fbi-forensic-accountants>

FGN. Corrupt Practices and Other Related Offences Act 2000, Pub. L. No. 5 (2000). Nigeria.

FGN. Economic and Financial Crimes Commission (Establishment) Act (2002). Nigerian.

- FGN. Economic and Financial Crimes Commission (Establishment) Act, Pub. L. No. 1 (2004). Abuja: National Assembly. Retrieved from www.efcc.org
- Fischer, R., Ferreira, M. C., Milfont, T., & Pilati, R. (2014). Culture of corruption? The effects of priming corruption images in a high corruption context. *Journal of Cross-Cultural Psychology, 45*(10), 1–12.
- Flyvbjerg, B. (2016). Five Misunderstandings About Case-Study Research. *Qualitative Inquiry, 12*(2), 219–245.
- Foster, J. E., Horowitz, a. W., & Mendez, F. (2012). An Axiomatic approach to the measurement of corruption: Theory and applications. *The World Bank Economic Review, 26*, 217–235.
- Frambach, R. T., & Schillewaert, N. (2002). Organizational innovation adoption: A multi-level framework of determinants and opportunities for future research. *Journal of Business Research, 55*(2), 163–176.
- Fraser, I. (2016, August 17). Just how corrupt is the UK? *Guardian (Sydney)*. Sydney.
- Gaspar, V., & Hagan, S. (2016). Corruption: Costs and mitigating strategies. *IMF Staff Discussion Note*. Washington DC: IMF.
- Gbegi, D. O., & Adebisi, J. F. (2014). Forensic accounting skills and techniques in fraud investigation in the Nigerian public sector. *Mediterranean Journal of Social Sciences, 5*(3), 243–252.
- Giblin, M. J. (2004). *Intitutional theory and the recent adoption and activities of crime analysis units in U.S law enforcement agencies*. Indiana University.

- Gioia, D. A., Corley, K. G., & Hamilton, A. L. (2013). Seeking qualitative rigor in inductive research: Notes on the Gioia methodology. *Organizational Research Methods, 16*(1), 15–31.
- Global Witness. (2015). *Global Witness annual report 2015*. London. Retrieved from <https://www.globalwitness.org/annual-report-2015>
- Goel, R. K., & Nelson, M. A. (2010). Causes of corruption: History, geography and government. *Journal of Policy Modeling, 32*(4), 433–447.
- Gosselin, M. (1997). The effect of strategy and organizational structure on the adoption and implementation of activity-based costing. *Accounting, Organizations and Society, 22*(2), 105–122.
- Gottschalk, P. (2011). Prevention of white-collar crime: The role of accounting. *Journal of Forensic and Investigative Accounting, 3*(1), 23–48.
- Gould, D. J., & Mukendi, T. B. (1989). Bureaucratic corruption in Africa: Causes, consequences and remedies. *International Journal of Public Administration, 12*(3), 427–457.
- Graaf, G. De. (2007). Causes of corruption: Towards a contextual theory of corruption. *Public Administration Quarterly, 31*(1/2), 39–86.
- Graycar, A. (2015). Corruption: Classification and analysis. *Policy and Society, 34*(2), 87–96.
- Gregory, R. (2015). Political independence, operational impartiality, and the effectiveness of anti-corruption agencies. *Asian Education and Development Studies, 4*(1), 125–142.
- Gupta, P. P., Dirsmith, M. W., & Fogarty, T. J. (1994). Coordination and

- Control in a Government Agency: Contingency and Institutional Theory Perspectives on GAO Audits. *Administrative Science Quarterly*, 39(2), 264–284.
- Hambrick, D. C. (2007). Upper echelons theory: An update. *Academy of Management Review*, 32(2), 334–343.
- Hambrick, D. C., & Mason, P. A. (1984). Upper echelons: The organization as a reflection of its top managers. *Academy of Management Review*, 9(2), 193–206.
- Hameed, M. A., Counsell, S., & Swift, S. (2012a). A conceptual model for the process of IT innovation adoption in organizations. *Journal of Engineering and Technology Management - JET-M*, 29(3), 358–390.
- Hameed, M. A., Counsell, S., & Swift, S. (2012b). A meta-analysis of relationships between organizational characteristics and IT innovation adoption in organizations. *Information and Management*, 49(5), 218–232.
- Hanna, R., Bishop, S., Nadel, S., Scheffler, G., & Durlacher, K. (2011). *The effectiveness of anti-corruption policy: What has worked, what hasn't, and what we don't know—a systematic review. Technical Report*. London: Institute of Education, University of London.
- Haron, R., Mohamed, N., Jomitin, B., & Omar, N. B. (2013). Forensic accounting in Malaysian public sector: Do we need one? In *2nd International conference on management, economics and finance* (pp. 705–711). Sabah, Malaysia: ICMEF.
- Hauk, E., & Saez-Marti, M. (2002). On the cultural transmission of corruption. *Journal of Economic Theory*, 107(2), 311–335.

- Heath, S., Charles, V., Crow, G., & Wiles, R. (2007). Informed consent, gatekeepers and go-between: Negotiating consent in child - and youth - centred institutions. *British Educational Research Journal*, 33(3), 403–417.
- Heeks, R., & Mathisen, H. (2012). Understanding success and failure of anti-corruption initiatives. *Crime, Law and Social Change*, 58(5), 533–549.
- Heilbrunn, J. R. (2004). *Anti-corruption commissions panacea or real medicine to fight corruption ?* (37234). *The World Bank Institute*. Washington DC.
- Heineman, B. W. J., & Heimann, F. (2006). The long war against corruption. *Foreign Affairs*, 85(3), 75.
- Heywood, P. (1997). Political corruption: Problems and perspectives. *Political Studies*, 45(3), 417–435.
- Hidayat, S. E., & Al-Sadiq, A. A. (2014). A Survey on the need to offer forensic accounting education in the Kingdom of Bahrain. *International Journal of Pedagogical Innovations*, 2(2), 1–6.
- Hodge, A., Shankar, S., Rao, D. S. P., & Duhs, A. (2011). Exploring the links between corruption and growth. *Review of Development Economics*, 15(3), 474–490.
- Hope, S. K. R. (2014). Kenya's corruption problem: Causes and consequences. *Commonwealth & Comparative Politics*, 54(4), 493–512.
- House of Representative. (2012). *Report of the Ad-Hoc Committee' to verify and determine the actual subsidy requirements and monitor the implementation of the subsidy regime in Nigeria*. Abuja. Retrieved from http://www.premiumtimesng.com/docs_download/KGB 2015 subsidy.pdf

- Hrebiniak, L. G., & Joyce, W. F. (1985). Organizational adoption: Strategic choice and environmental determinism. *Administrative Science Quarterly*, 30(3), 336–349.
- Huberman, A., & Miles, M. (1994). Data management and analysis methods. In N. K. Denzin & Y. S. Lincoln (Eds.), *Handbook of Qualitative Research* (pp. 428–444). California: SAGE Publications.
- Human Right Watch. (2011). *Corruption on trial? The record of Nigeria's EFCC*. New York: Human Right Watch. Retrieved from
- Human Rights Watch. (2010). *"Everyone's in on the Game": Corruption and Human Rights Abuses by the Nigeria Police Force*. New York.
- Huther, J., & Shah, A. (2000). *Anti-corruption policies and programs: A Framework for evaluation* (Policy research No. 2501). Washington DC: World Bank Publications.
- Hyett, N., Kenny, A., & Dickson-Swift, V. (2014). Methodology or method a critical review of qualitative case study reports. *International Journal of Qualitative Studies on Health and Well-Being*, 9(1).
- Ibrahim, U., Rose, S. S., & Mohamed, M. (2015). The types, costs, prevention and detection of occupational fraud: The ACFE perspective. In *2nd International Conference on Accounting Studies (ICAS) 2015* (pp. 501–505). Johor Bahru Malaysia: Universiti Utara Malaysia.
- IFA. (2017). *The accountancy profession – Playing positive role in tackling corruption*. New York: International Federation of Accountants.
- Ijeoma, N. B. (2015). Empirical analysis on the use of forensic accounting techniques in curbing creative accounting. *International Journal of*

- Economics, Commerce and Management*, 3(1), 1–15.
- Ikubaje, J. G. (2010). Democracy and anti-corruption policies in Africa. *The Ugandan Journal Of Management And Public Policy Studies*, 38–56.
- Inokoba, P., & Ibegu, W. (2011). Economic and Financial Crime Commission (EFCC) and political corruption: Implication for the consolidation of democracy in Nigeria. *Anthropologist*, 13(4), 283–291.
- Izedonmi, F., & Ibadin, P. (2012). Forensic accounting and financial crimes: Adopting the inference, relevance and logic solution approach. *African Research Review*, 6(4), 125–139.
- Jack, R. F., Norman, E. W., & Helen, H. H. (2012). *How to design and evaluate research in education* (Eight). New York: McGraw-Hill.
- Jain, A. K. (2001). Corruption: A review. *Journal of Economic Surveys*, 15(1), 71–121.
- Jantz, R. C. (2012). Innovation in academic libraries: An analysis of university librarians' perspectives. *Library & Information Science Research*, 34(1), 3–12.
- Jantz, R. C. (2013). *Incremental and radical innovations in research libraries: An exploratory examination regarding the effects of ambidexterity, organizational structure, leadership, and contextua factors*. Ph.D Thesis. The State University of New Jersey, New Brunswick.
- Jidwin, A. P., & Mail, R. (2015). The concept of new public management: The adoption case in Malaysian public sector. In *Proceedings of 4th European Business Research Conference*. London.

- Jiménez-Jiménez, D., & Sanz-Valle, R. (2011). Innovation, organizational learning, and performance. *Journal of Business Research*, 64(4), 408–417.
- Johannsen, L., & Hilmer Pedersen, K. (2011). The institutional roots of anti-corruption policies: Comparing the three Baltic states. *Journal of Baltic Studies*, 42(3), 329–346.
- John, E. (2012, May 4). EFCC can't fight corruption with 3,000 worker. *Punch*. Abuja.
- Johnsøn, J., Hechler, H., De Sousa, L., & Mathisen, H. (2011). How to monitor and evaluate anti-corruption agencies: Guidelines for agencies, donors, and evaluators. *U4 Issue*.
- Johnston, M. (2011). Why do so many anti-corruption efforts fail. *NYU Annual Survey of American Law*, 67(1), 467.
- Joshua, S., & Oni, S. (2014). The Nigerian house of representatives and corruption, (1999-2011). *Mediterranean Journal of Social Sciences*, 5(2), 561.
- Judge, W. Q., McNatt, D. B., & Xu, W. (2011). The antecedents and effects of national corruption: A meta-analysis. *Journal of World Business*, 46(1), 93–103.
- Jung, C. S., & Kim, S. E. (2013). Structure and perceived performance in public organizations. *Public Management Review*, 16(5), 620–642.
- Justesen, M. K., & Bjørnskov, C. (2014). Exploiting the poor: Bureaucratic corruption and poverty in Africa. *World Development*, 58, 106–115.
- Kamal, M. M. (2013). IT innovation adoption in the government sector:

- Identifying the critical success factors. *Journal of Enterprise Information Management*, 19(2), 192–222.
- Kapoor, K. K., Dwivedi, Y. K., & Williams, M. D. (2014). Rogers' innovation adoption attributes: A systematic review and synthesis of existing research. *Information Systems Management*, 31(1), 74–91.
- Kasim, N. A. A., & Mail, R. (2013). Complexity of accounting change during corporatisation: Insights from two case studies. *International Journal of Critical Accounting*, 5(2), 143–155.
- Kassem, R., & Higson, A. (2012). The New Fraud Triangle Model. *Journal of Emerging Trends in Economics and Management Sciences*, 3(3), 191–195.
- Khan, R., Rehman, A. U., & Fatima, A. (2009). Transformational leadership and organizational innovation: Moderated by organizational size. *African Journal of Business Management*, 3(11), 678–684.
- Kim, T. H., Lee, J.-N., Chun, J. U., & Benbasat, I. (2014). Understanding the effect of knowledge management strategies on knowledge management performance: A contingency perspective. *Information & Management*, 51(4), 398–416.
- Kimberly, J. R., & Evanisko, M. J. (1981). Organizational innovation: The influence of individual, organizational and contextual factors on hospital adoption of technological and administrative innovations. *The Academy of Management Journal*, 24(4), 689–713.
- Koh, A. N., Arokiasamy, L., Lee, C., & Suat, A. (2009). Forensic accounting: Public acceptance towards occurrence of fraud detection. *International Journal of Business and Management*, 4(11), 145–149.

- Kuris, G. (2015). Watchdogs or guard dogs: Do anti-corruption agencies need strong teeth? *Policy and Society*, 34(2), 125–135.
- Lambsdorff, J. G. (2006). Consequences and causes of corruption: What do we know from a cross-section of countries? In S. Rose-Ackerman (Ed.), *International Handbook on the Economics of Corruption* (Internatio, pp. 3–50). Cheltenham, UK,: Edward Elgar.
- Lawrence, P. R., & Lorsch, J. W. (1967). Differentiation and integration in complex organizations. *Administrative Science Quarterly*, 12(1), 1–47.
- Lawrence, P. R., & Lorsch, J. W. (1984). New management job: The integrator. *Army Organizational Effectiveness Journal*, 8(1), 27–34.
- Lee, G., & Fargher, N. (2013). Companies' Use of Whistle-Blowing to Detect Fraud: An Examination of Corporate Whistle-Blowing Policies. *Journal of Business Ethics*, 114, 283–295.
- Lee, W.-S., & Guven, C. (2013). Engaging in corruption: The influence of cultural values and contagion effects at the microlevel. *Journal of Economic Psychology*, 39, 287–300.
- Leff, N. H. (1964). Economic development through bureaucratic corruption. *American Behavioral Scientist*, 8, 8–14.
- Leys, C. (1965). What is the problem about corruption? *The Journal of Modern African Studies*, 3(2), 215–230.
- Li, Y., Yao, F. K., & Ahlstrom, D. (2015). The social dilemma of bribery in emerging economies: A dynamic model of emotion, social value, and institutional uncertainty. *Asia Pacific Journal of Management*, 32(2), 311–334.

- Lillis, A. M. (1999). A framework for the analysis of interview data from multiple field research sites. *Accounting and Finance*, 39(1), 79–105.
- Long, T., & Johnson, M. (2000). Rigour, reliability and validity in qualitative research. *Clinical Effectiveness in Nursing*, 4, 30–37.
- Maelah, R., & Ibrahim, D. N. (2007). Factors influencing activity based costing (ABC) adoption in manufacturing industry. *Investment Management and Financial Innovations*, 4(2), 113–124.
- Mahadi, R., Noordin, R., Mail, R., & Sariman, K. (2015). Accrual accounting reform: A learning curve for Malaysia. *Australian Journal of Basic and Applied Sciences*, 9(29), 16–22.
- Mail, R., Atan, R., & Mohamed, N. (2009). Emancipation process: An exploratory study on accounting change process informed by middle range theory. *Asia-Pacific Management Accounting Journal*, 4(1), 1–16.
- Mail, R., Mohamed, N., & Hj. Atan, R. (2006). Leadership factors in organizational change process: observations from the perspective of management accounting. *Journal of Financial Reporting and Accounting*, 4(1), 103–128.
- Malgwi, C. A. (2005). Fraud as economic terrorism: The efficacy of the Nigerian Economic and Financial Crimes Commission. *Journal of Financial Crime*, 12(2), 144–164.
- Manning, G. A. G. (2005). *Financial investigation and forensic accounting* (2nd ed.). Boca Rato: Taylor & Francis.
- Maria, W. De. (2008). Measurements and markets: Deconstructing the corruption perception index. *International Journal of Public Sector*

Management, 21(7), 777–797.

Markovska, A., & Adams, N. (2015). Political corruption and money laundering: Lessons from Nigeria. *Journal of Money Laundering Control*, 18(2), 169–181.

Marshall, B., Cardon, P., Poddar, A., & Fontenot, R. (2013). Does sample size matter in qualitative research?: A review of qualitative interviews in IS research. *Journal of Computer Information Systems*, 54(1), 11–22.

Marshall, M. N. (1996). Sampling for qualitative research. *Family Practice*, 13(6), 522–526.

Martínez-Ferrero, J., & García-Sánchez, I.-M. (2016). Coercive, normative and mimetic isomorphism as determinants of the voluntary assurance of sustainability reports. *International Business Review*, 269(1), 102–118.

Mason, M. (2010). Sample size and saturation in PhD studies using qualitative interviews. *Forum: Qualitative Social Research*, 11(3), 1–19.

Matson, D. (2016). Independent studies in forensic accounting: Some practical ideas. *Journal of Forensic & Investigative Accounting*, 8(2), 218–222.

Mauro, P. (1995). Corruption and growth. *The Quarterly Journal of Economics*, 110(3), 681–712.

Mbaku, J. M. (2008). Corruption Cleanups in Africa: Lessons from Public Choice Theory. *Journal of Asian and African Studies*, 43(4), 427–456.

McCusker, R. (2006). Review of anti-corruption strategies. Australia: Australian Institute of Criminology.

Meagher, P. (2005). Anti-corruption agencies: Rhetoric versus reality. *The*

- Journal of Policy Reform*, 8(1), 69–103.
- Méon, P. G. P., & Weill, L. (2010). Is corruption an efficient grease? *World Development*, 38(3), 244–259.
- Méon, P., & Sekkat, K. (2005). Does corruption grease or sand the wheels of growth? *Public Choice*, 122, 69-97.
- Merriam, S. B. (1988). *Case study research in education: A qualitative approach*. San Francisco: Jossey-Bass Publishers.
- Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology*, 83(2), 340–363.
- Miles, M. B., & Huberman, A. M. (1994). *Qualitative data analysis: An expanded sourcebook* (2nd ed.). California: SAGE Publications.
- Miles, M., Huberman, M., & Saldana, J. (2014). *Qualitative data analysis: A methods sourcebook* (3rd ed., Vol. 1). Washington DC: SAGE Publications.
- Mohamed, N. (2013, September 22). *Financial statements fraud control: Exploring internal control strategies in two Malaysian public interest entities*. Teesside University Business School.
- Montinola, G. R., & Jackman, R. W. (2002). Sources of corruption: A cross-country study. *British Journal of Political Science*, 32(May), 147–170.
- Morgan, G., Gregory, F., & Roach, C. (1997). *Images of organization*. Thousand Oaks, CA: Sage.
- Morris, R., & Aziz, A. (2011). Ease of doing business and FDI inflow to Sub-

- Saharan Africa and Asian countries. *Cross Cultural Management: An International Journal*, 18(4), 400–411.
- Morris, S. D. (2011). Forms of corruption. *CESifo DICE Forum*, 9(2), 10–14.
- Morse, J. M. (2010). Sampling in grounded theory. *The SAGE Handbook of Grounded Theory*, 229–244.
- Morse, J. M. (2015). Critical Analysis of Strategies for Determining Rigor in Qualitative Inquiry. *Qualitative Health Research*, 25(9), 1212–1222.
- Morse, J. M., Barrett, M., Mayan, M., Olson, K., & Spiers, J. (2002). Verification strategies for establishing reliability and validity in qualitative research. *International Journal of Qualitative Methods*, 1(2), 13–22.
- Murdoch, H. (2008). The Three Dimensions of Fraud. *Internal Auditor*, 65(4), 81–83.
- Muthusamy, G. (2011). *Behavioral intention to use forensic accounting services for the detection and prevention of fraud by large Malaysian companies*. Ph.D Thesis. Curtin University of Technology January.
- Muthusamy, G., Quaddus, M., & Evans, R. (2010). Behavioral intention to use forensic accounting services: A critical review of theories and an integrative model. *Business Review, Cambridge*, 15(2), 42–49.
- Ndikumana, L. (2006). *Corruption and pro-poor growth outcomes: Evidence and lessons for African countries* (No. 120). PERI Working Papers.
- Ndiribe, O. (2012, December). FG slashes EFCC's budget by 50%. *Vanguard Newspaper*. Abuja.
- Ngai, E. W. T., Hu, Y., Wong, Y. H., Chen, Y., & Sun, X. (2011). The

- application of data mining techniques in financial fraud detection: A classification framework and an academic review of literature. *Decision Support Systems*, 50(3), 559–569.
- Ngube, N., & Okoli, C. (2013). The role of the Economic Financial Crime Commission in the fight against corruption in Nigeria. *Journal of Studies in Social Sciences*, 4(1), 92–107.
- Noordin, R., Zainuddin, Y., Fuad, Mail, R., & Sariman, N. K. (2015). Performance outcomes of strategic management accounting information usage in Malaysia: Insights from electrical and electronics companies. *Procedia Economics and Finance*, 31(15), 13–25.
- Nye, J. S. (1967). Corruption and political development: A cost-benefit analysis. *The American Political Science Review*, 61(2), 417–427.
- Nystrand, M. J. (2014). Petty and grand corruption and the conflict dynamics in Northern Uganda. *Third World Quarterly*, 35(5), 821–835.
- Obuah, E. (2010a). Combating corruption in a failed state: The Nigerian Economic and Financial Crimes Commission (EFCC). *Journal of Sustainable Development in Africa*, 12(1), 27–53.
- Obuah, E. (2010b). Combatting corruption in Nigeria: The Nigerian Economic and Financial Crimes (EFCC). *African Studies Quarterly*, 12(1), 17–44.
- Odemba, A. S. (2010). *Corruption in Sub-Sahara Africa: A phenomenological study*. University of Phoenix.
- OECD. (2008). *Specialised anti-corruption institutions*. OECD Publishing.
- OECD. (2013). *Specialised Anti-Corruption Institutions*. OECD Publishing.

- Ogbeidi, M. M. (2012). Political leadership and corruption in Nigeria since 1960: A socio-economic analysis. *Journal of Nigeria Studies*, 1(2), 1–25.
- Ogbu, O. (2010). Combating corruption in Nigeria: A critical appraisal of the laws, institutions, and the political will. *Annual Survey of International & Comparative Law*, 14(1), 1–53.
- Oke, T. (2014). Financial crime prosecution, legal certainty and exigency of policy: Case of Nigeria' s EFCC. *Journal of Financial Crime Vol.*, 21(1), 1359–790.
- Okogbule, N. S. (2006a). An appraisal of the legal and institutional framework for combating corruption in Nigeria. *Journal of Financial Crime*, 13(1), 92–106.
- Okogbule, N. S. (2006b). An appraisal of the legal and institutional framework for combating corruption in Nigeria. *Journal of Financial Crime*, 13(1), 92–106.
- Olken, B. A., & Pande, R. (2012). *Corruption in developing countries* (No. 17398). *NBER Working paper series* (Vol. 4).
- Olowu, B. (1999). Combatting corruption and economic crime in Africa – An evaluation of the Botswana Directorate of Corruption and Economic Crime. *International Journal of Public Sector Management*, 12(7), 604–614.
- Olu-Olu, O. (2006). Corruption and the problem of development in Nigeria. *The Social Sciences*, 1(3), 183–187.
- ONE Campaign. (2014). *Trillion Dollar Scandal: The biggest heist you've never heard of*. London. Retrieved from www.ONE.org/scandal

- OPEC. (2016). Nigeria facts and figures. Retrieved October 13, 2016, from http://www.opec.org/opec_web/en/about_us/167.htm
- Osifo, O. C. (2014). An ethical governance perspective on anti-corruption policies and procedures: Agencies and trust in Cameroon, Ghana, and Nigeria Evaluation. *International Journal of Public Administration*, 37(5), 308–327.
- Osoba, S. O. (1996). Corruption in Nigeria: Historical perspectives. *Review of African Political Economy*, 23(69), 371–386.
- Otley, D. (2016). The contingency theory of management accounting and control: 1980-2014. *Management Accounting Research*, 31, 45–62.
- Otusanya, O. J. (2011). Corruption as an obstacle to development in developing countries: A review of literature. *Journal of Money Laundering Control*, 14(4), 387–422.
- Owolabi, S. A., Dada, O. S., & Olaoye, S. A. (2013). Application of forensic accounting technique in effective investigation and detection of embezzlement to combat corruption in Nigeria. *Unique REsearch Journal*, 1(4), 66–70.
- Owolade, F. (2012). The success of Economic and Financial Crimes Commission in curbing corruption and misappropriation of government funds in Nigeria has left a void for an African Model . *Workbepress*, (January). Retrieved from http://works.bepress.com/femi_owolade/
- Pagano, W. J., & Buckhoff, T. a. (2011). *Expert witnessing in forensic accounting: A handbook for lawyers and accountants*. Florida: CRC Press.
- Pamukc, A. (2012). Fraud detection and forensic accounting. In K. Çaliyurt &

- S. O. Idowu (Eds.), *Emerging Fraud* (pp. 19–42). Berlin, Heidelberg: Springer Berlin Heidelberg.
- Parkinson, S., Eatough, V., Holmes, J., Stapley, E., & Midgley, N. (2016). Framework analysis: A worked example of a study exploring young people's experiences of depression. *Qualitative Research in Psychology*, *13*(2), 109–129.
- Pellegrini, L. (2011). *Corruption, development and environment*. New York: Springer New York LLC.
- Persson, A., Rothstein, B., & Teorell, J. (2010). *The failure of anti-corruption policies: A theoretical mischaracterization of the problem* (2010 No. 19). *QoG Working Paper Series* (Vol. 19).
- Persson, A., Rothstein, B., & Teorell, J. (2013). Why anticorruption reforms fail - Systemic corruption as a collective action problem. *Governance*, *26*(3), 449–471.
- Pfeffer, J. S., & Salancik, G. (1978). *The external control of organizations: a resource dependence perspective*. New York.: Harper & Row.
- Pillay, S. (2004). Corruption – the challenge to good governance: A South African perspective. *International Journal of Public Sector Management*, *17*(7), 586–605.
- Pillay, S., & Kluvers, R. (2014). An institutional theory perspective on corruption: The case of a developing democracy. *Financial Accountability & Management*, *30*(1), 0267–4424.
- Prabowo, H. Y. (2013). Better, faster, smarter: Developing a blueprint for creating forensic accountants. *Journal of Money Laundering Control*,

16(4), 353–378.

Prajogo, D. I. (2016). The strategic fit between innovation strategies and business environment in delivering business performance. *International Journal of Production Economics*, 171, 241–249.

PriceWaterhouseCoopers. (2014). Nigeria's 2014 budget: Tax and economic analyses.

PriceWaterhouseCoopers. (2015). Nigeria's 2015 Budget fiscal and macroeconomic analyses.

Punch newspaper. (2016, October). NJC sacks Enugu CJ, Appeal Court Justice, Kano judge for alleged corruption. *Punch Newspaper*. Abuja.

PwC. (2014). *PWC's 2014 global economic crime survey: 4th South African edition*. New York.

PwC. (2016). *Global Economic Crime Survey*. New York. Retrieved from www.pwc.com/crimesurvey

Qadr, M. M., Azhar, T. M., & Imam, A. (2013). Organizational determinants as a barrier of Balanced Scorecard adoption for performance measurement in Pakistan. *European Journal of Business and Management*, 5(2), 7–22.

Quah, J. S. T. (1982). Bureaucratic corruption in the ASEAN countries: A comparative analysis of their anti-corruption strategies. *Journal of Southeast Asian Studies*, 13(1), 153–177.

Quah, J. S. T. (1995). Controlling corruption in city-states: A comparative study of Hong and Singapore. *Crime, Law & Social Change*, 22, 391–414.

Quah, J. S. T. (2009). Benchmarking for excellence: A comparative analysis of

- seven Asian anti-corruption agencies. *Asia Pacific Journal of Public Administration*, 31(2), 171–195.
- Quah, J. S. T. (2010). Defying institutional failure: Learning from the experiences of anti-corruption agencies in four Asian countries. *Crime, Law and Social Change*, 53(1), 23–54.
- Quah, J. S. T. (2013). Introduction: Different paths to curbing corruption. In J. S. T. Quah (Ed.), *Different Paths to Curbing Corruption* (pp. 1–22). Emerald Group Publishing Limited.
- Quah, J. S. T. (2014). Curbing police corruption in Singapore: Lessons for other Asian countries. *Asian Education and Development Studies*, 3(3), 186–222.
- Quah, J. S. T. (2015a). Evaluating the effectiveness of anti-corruption agencies in five Asian countries. *Asian Education and Development Studies*, 4(1), 143–159.
- Quah, J. S. T. (2015b). Singapore's Corrupt Practices Investigation Bureau. *Asian Education and Development Studies*, 4(1), 76–100.
- Quah, J. S. T. (2015c). Singapore's Corrupt Practices Investigation Bureau: Four suggestions for enhancing its effectiveness. *Asian Education and Development Studies*, 4(1), 76–100.
- Quazi, A., & Talukder, M. (2011). Demographic determinants of adoption of technological innovation. *Journal of Computer Information System*, 51(3), 38–45.
- Raimi, L., Suara, I. B., & Fadipe, A. O. (2013). Role of Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices & Other

- Related Offences Commission (ICPC) at Ensuring Accountability and Corporate Governance in Nigeria. *Journal of Business Administration and Education*, 3(2), 105–122.
- Ravisankar, P., Ravi, V., Raghava Rao, G., & Bose, I. (2011). Detection of financial statement fraud and feature selection using data mining techniques. *Decision Support Systems*, 50(2), 491–500.
- Rezaee, Z. (2004). *Financial statement fraud: Prevention and detection*. New York and London: John Wiley & Sons, Inc. h
- Rezaee, Z. (2005). Causes, consequences, and deterrence of financial statement fraud. *Critical Perspectives on Accounting*, 16, 277–298.
- Rezaee, Z., & Burton, E. J. (1997). Forensic accounting education: Insights from academicians and certified fraud examiner practitioners. *Managerial Auditing Journal*, 12(9), 479–489.
- Rezaee, Z., Ha, M., & Lo, D. (2014). China needs forensic accounting education. *Open Journal of Social Science*, 2(2), 59–65.
- Rezaee, Z., Lander, G. H., & Reinstein, A. (1992). Forensic Accounting: Challenges and opportunities. *Ohio CPA Journal*, 51(5), 33–36.
- Richards, D., Melancon, B., & Ratley, J. (2009). *Managing the business risk of fraud: A practical guide*. IIA, AICPA, ACFE.
- Richards, L. (1999). *Using NVivo in qualitative research*. London: SAGE Publications.
- Riley, S. (1998). The political economy of anti-corruption strategies in Africa. *The European Journal of Development Research*, 10(1), 129–159.

- Riley, S. (1999). Petty corruption and development. *Development in Practice*, 9(1–2), 189–193.
- Robinson, M. (1998). Corruption and development: An introduction. *The European Journal of Development Research*, 10(1), 1–14.
- Rogers, E. M. (2003). *Diffusion of innovation*. New York: Free Press.
- Rose-ackerman, S. (1996). Democracy and “grand” corruption. *International Social Science Journal*, 48(149), 365–380.
- Rose, S. S. (2011). *The oversight function of public accounts committee (PAC) in reporting the audited financial statements of the state government*. Universiti Teknologi MARA.
- Salisu, M. A. (2000). *Corruption in Nigeria* (2000 No. 2000/006). Lancaster. Retrieved from <http://eprints.lancs.ac.uk/48533/>
- Salleh, K., & Aziz, R. A. (2014). Traits, skills and ethical values of public sector forensic accountants: An empirical investigation. *Procedia - Social and Behavioral Sciences*, 145, 361–370.
- Samuel, O. F., Chinoye, O., & Prosper, M. O. (2013). Economic and financial Crimes Commission (EFCC) as a strategy for managing Nigerian external reserves for sustainable development. *IOSR Journal of Economics and Finance*, 1(2), 48–54.
- Scott, W. R. (1998). *Organizations: Rational, Natural, and Open Systems* (4th ed.). Upper Saddle River, NJ: Prentice Hall.
- Seda, M., & Kramer, B. K. P. (2014). An examination of the availability and composition of forensic accounting education in the United States and

- other countries. *Journal of Forensic and Investigative Accounting*, 6(1), 1–46.
- Seo, J. W. (2011). *Resource dependence patterns and organizational performance in nonprofit organizations*. Arizona State University.
- Sharma, A., & Kumar, P. P. (2012). A Review of Financial Accounting Fraud Detection based on Data Mining Techniques. *International Journal of Computer Applications*, 39(1), 37–47.
- Shehu, A. Y. (2005). Combating corruption in Nigeria - bliss or bluster? *Journal of Financial Crime*, 12(1), 69–87.
- Shehu, A. Y. (2015). *Nigeria the way through corruption to the well-being of a people*. Lagos: National Open University of Nigeria.
- Shepherd, M. (2002). *Qualitative researching*. New Delhi: SAGE Publications.
- Siddiquee, N. A. (2010). Combating corruption and managing integrity in Malaysia: A critical overview of recent strategies and initiatives. *Public Organization Review*, 10(2), 153–171.
- Silverstone, H., & Sheetz, M. (2007). *Forensic Accounting and Fraud Investigation for Non-Experts*. New Jersey: John Wiley & Sons, Inc.
- Singleton, T., Singleton, A., Bologna, J., & Lindquist, R. (2006). *Fraud auditing and forensic accounting* (Third). New Jersey: John Wiley & Sons, Inc.
- Smilov, D. (2010). Anticorruption agencies: Expressive, constructivist and strategic uses. *Crime, Law and Social Change*, 53(1), 67–77.
- Smith, G. S., & Crumbley, D. L. (2009). Defining a forensic audit. *Journal of*

- Digital Forensics*, 4(1), 61–79.
- Smith, J., & Firth, J. (2011). Qualitative data analysis: The framework approach. *Nurse Researcher*, 18, 52–62.
- Sööt, M. (2012). The role of management in tackling corruption. *Baltic Journal of Management*, 7(3), 287–301.
- Søreide, T. (2014). *Drivers of corruption: A brief review*. Washington DC: The World Bank.
- Sowunmi, F. A., Adesola, M. A., & Salako, M. A. (2010). An appraisal of the performance of the economic and financial crimes commission in Nigeria. *International Journal of Offender Therapy and Comparative Criminology*, 54(6), 1047–69.
- Stake, R. (1995). *The art of case study research*. New York, Sage
- Subramanian, A., & Nilakanta, S. (1996). Organizational innovativeness: Exploring the relationship between organizational determinants of innovation, types of innovations, and measures of organizational performance. *Omega*, 24(6), 631–647.
- Surajudeen, O. M. (2015). Democracy, plea bargaining and the politics of anti-corruption campaign in Nigeria (1999-2008). *African Journal of Political Science and International Relations*, 9(9), 335–348.
- Talib, M. S., Sawari, S. S., Abdul Hamid, A. B., & Chin, T. (2016). Emerging Halal food market: An institutional theory of Halal certificate implementation. *Management Research Review*, 39(9), 987–997.
- Tanzi, V. (1998). Corruption around the world: Causes, consequences, scope,

and cures. *Staff Papers*, 45(4), 559–5594.

Tanzi, V., & Davoodi, H. (2001). Corruption, growth, and public finances. In A. K. Jain (Ed.), *The Political Economy of Corruption* (pp. 89–110). London: Routledge.

Taylor, A., & Taylor, M. (2014). Factors influencing effective implementation of performance measurement systems in small and medium-sized enterprises and large firms: A perspective from contingency theory. *International Journal of Production Research*, 52(3), 847–866.

TELL. (2015). High profile corruption cases being prosecuted by the EFCC [2003 till date]. *TELL Magazine*.

Thiruvadi, S., & Patel, S. C. (2011). Survey of data-mining techniques used in fraud detection and prevention. *Information Technology Journal*, 10(4), 710–716.

Thisday. (2016, March 24). Reducing maternal, child mortality in Nigeria. *ThisDay Newspaper*. Abuja.

Tolbert, P. S., & Zucker, L. G. (1983). Institutional sources of change in the formal structure of organizations: The diffusion of civil service reform, 1880-1935. *Administrative Science Quarterly*, 28(1), 22–39.

Transparency International. (2004). *Global corruption report 2004*. Berlin, Germany. Retrieved from <http://www.transparency.org/cpi>

Transparency International. (2008). *Poverty and Corruption* (No. 02/2008). Berlin. Germany

Transparency International. (2011). *Corruption Perception Index*. Berlin,

- Germany. Retrieved from <http://www.transparency.org/cpi>
- Transparency International. (2013). *Corruption Perception Index*. Berlin, Germany. Retrieved from <http://www.transparency.org/cpi2013>
- Transparency International. (2014). *Corruption Perceptions Index*. Berlin, Germany. Retrieved from <http://www.transparency.org/cpi2013>
- Transparency International. (2015). *Corruption Perceptions Index*. Berlin, Germany. Retrieved from <http://www.transparency.org/cpi>
- Treisman, D. (2000). The causes of corruption: A cross-national study. *Journal of Public Economics*, 76(3), 399–457.
- Treisman, D. (2007). What have we learned about the causes of corruption from ten years of cross-national empirical research? *Annual Review of Political Science*, 10, 211–244.
- Umoh, O. O., & Ubom, A. S. (2012). Corruption in Nigeria: Perceived challenges of the Economic and Financial Crimes Commission (EFCC) in the fourth republic. *International Journal of Advanced Legal Studies and Governance*, 3(3), 101–108.
- UNICEF. (2012). *Global initiative on out-of-school children - Nigeria country study*. Abuja. Retrieved from <http://www.uis.unesco.org/Library/Documents/out-of-school-children-nigeria-country-study-2012-en.pdf>
- United Nations. (2004). United Nations convention against corruption.
- United State Department of International Affairs. (2012). *Nigeria 2012 Human Rights Report*. Washington DC.

- United State Department of International Affairs. (2013). *Nigerian 2013 Human Rights Reports*. Washington DC
- Vaccaro, I. G., Jansen, J. J. P., van den Bosch, F. A. J., & Volberda, H. W. (2012). Management innovation and leadership: The moderating role of organizational size. *Journal of Management Studies*, 49(1), 28–51.
- Vanacker, T., Collewaert, V., & Zahra, S. A. (2016). Slack resources, firm performance and the institutional context: Evidence from privately held European firms. *Strategic Management Journal*, forthcoming.
- Van de Ven, A. H., Ganco, M., & Hinings, C. R. (2013). Returning to the frontier of contingency theory of organizational and institutional designs. *The Academy of Management Annals*, 7(1), 393–440.
- Volberda, H. W., van der Weerd, N., Verwaal, E., Stienstra, M., & Verdu, A. J. (2012). Contingency fit, institutional fit, and firm performance: A metafit approach to organization-environment relationships. *Organization Science*, 23(4), 1040–1054.
- Walker, R. M. (2008). An empirical evaluation of innovation types and organizational and environmental characteristics: Towards a configuration framework. *Journal of Public Administration Research and Theory*, 18(4), 591–615.
- Walker, R. M., Damanpour, F., & Devece, C. A. (2011). Management innovation and organizational performance: The mediating effect of performance management. *Journal of Public Administration Research and Theory*, 21(2), 367–386.
- Wang, J. H., Liao, Y. L., Tsai, T. M., & Hung, G. (2007). Technology-based

- financial frauds in Taiwan: Issues and approaches. In *Conference Proceedings - IEEE International Conference on Systems, Man and Cybernetics* (Vol. 2, pp. 1120–1124).
- Ward, D. J., Furber, C., Tierney, S., & Swallow, V. (2013). Using framework analysis in nursing research: A worked example. *Journal of Advanced Nursing*, *69*(11), 2423–2431.
- Weerakkody, V., Dwivedi, Y. K., & Irani, Z. (2009). The diffusion and use of institutional theory: A cross-disciplinary longitudinal literature survey. *Journal of Information Technology*, *24*(4), 354–368.
- Wells, J. T. (2008). *Principles of fraud examination* (2nd Ed). New Jersey: Wiley-Blackwell.
- Weng, Q., & McElroy, J. C. (2012). Organizational career growth, affective occupational commitment and turnover intentions. *Journal of Vocational Behavior*, *80*(2), 256–265.
- Wiengarten, F., Humphreys, P., Cao, G., & Mchugh, M. (2013). Exploring the important role of organizational factors in IT business value: Taking a contingency perspective on the resource-based view. *International Journal of Management Reviews*, *15*(1), 30–46.
- Wilden, R., Gudergan, S. P., Nielsen, B. B., & Lings, I. (2013). Dynamic Capabilities and Performance: Strategy, Structure and Environment. *Long Range Planning*, *46*(1–2), 72–96.
- Wisdom, J. P., Chor, K. H. B., Hoagwood, K. E., & Horwitz, S. M. (2014). Innovation adoption: A review of theories and constructs. *Administration and Policy in Mental Health and Mental Health Services Research*, *41*(4),

480–502.

- Wolfe, R. (1994). Organizational innovation: Review, critique and suggested research directions. *Journal of Management Studies*, 31(3), 0022–2380.
- Woodward, J. (1965). *Industrial organization: Theory and practice*. London: Oxford University Press.
- World Bank. (1997). Helping countries combat corruption: The role of the World Bank. *Poverty Reduction and Economic Management*. The World Bank.
- Xin, X., & Rudel, T. K. (2004). The context for political corruption: A cross-national analysis. *Social Science Quarterly*, 85(2), 294–309.
- Yazan, B. (2015). Three approaches to case study methods in education: Yin, Merriam, and Stake. *The Qualitative Report*, 20(2), 134–152.
- Yin, R. (2011). *Qualitative research form start to finish*. New York and London: The Guilford Press.
- Yusuf, M., Malarvizhi, C. A., Huda Mazumder, M. N., & Su, Z. (2014). Corruption, poverty, and economic growth relationship in the Nigerian economy. *The Journal of Developing Areas*, 48(3), 95–107.
- Zachariah, P. M., Aliyu, D., Ernest, E. I., & Ogere, G. A. (2014). Application of forensic auditing in reducing fraud cases in Nigerian money deposit banks. *Global Journal of Management And Business Research*, 14(3), 16–22.
- Zheng, D., Chen, J., Huang, L., & Zhang, C. (2013). E-government adoption in public administration organizations: Integrating institutional theory

perspective and resource-based view. *European Journal of Information Systems*, 22(2), 221–234.

Zucker, L. (1987). Institutional theories of organization. *Annual Review of Sociology*, 13(1), 443–464.



APPENDICES



APPENDIX A. RELATED LITERATURE

Author(s)	Issue	Implication
Meyer and Rowan (1977)	Organizational formal structure arises as a reflection of rationalized institutional rules. organization adopts this structure for resources, legitimacy and survival	The creation of ACAs reflects the dynamics in the environment and adopting similar structure of successful ACAs becomes a rationalized institutional rule
Donaldson (2001)	Organizational structure is reflection of contingency factor which determines organizational performance	The adoption of forensic accounting is dependent on the influence of contextual and internal factors needed to improve the performance of the EFCC.
Child (1972)	Organizational decision making is a function of the influence of environmental factor and background characteristics of organizational leaders	Strategic decision to adopt forensic accounting by the EFCC is predictable on the influence of contextual factors and the characteristics of power holder in the EFCC
Pfeffer and Salancik (1978)	Organizational performance is dependent on the degree of organizational reliance on external resources	The performance of the EFCC and the adoption of forensic accounting are dependent on resources provided by the government to meet organizational demands.
Agbiboa, (2014) Gould and Mukendi (1989)	Corruption has remained one of the serious issues in developing countries	The adverse impact of corruption on economic, social and political indicators are severely felt

	of Africa including Nigeria	in developing nations of Africa.
De Maria (2008)	African response to corruption includes the ratification of international conventions, enactment of laws and creation of ACAs	The efforts of the Nigerian government to curb corruption include the ratification of anti-corruption conventions, enactment of anti-corruption laws and the creation of ACAs
Doig, Watt and Williams (2007), Meagher, (2005) Persson, Rothstein, and Teorell, (2013) Quah (2014)	Most countries response to systemic corruption involve the creation of ACAs, with some being successful and the majority a failure	The creation of EFCC was a response to endemic corruption and display of government commitment to fight corruption
Doig et al., (2007) Mccusker, (2006), Persson et al., (2013)	The majority of the causes of the failure of ACAs to tackle corruption are contextual and institutional factors	Absence of political will, independent, resources and competence in fraud detection are among the causes of the failure of the EFCC
(Quah, 2015a)	The precondition for an effective ACAs is organizational resources (financial and human)	The performance of the EFCC has been militated by the inadequacy of financial and human resources
Bierstaker, Brody Pacini, (2006)	There are numerous fraud detection techniques; forensic accounting has the highest effectiveness rate	Adopting forensic accounting by the EFCC will enhance it fraud detection process and performance

Muthusamy, (2011)	Organizational adoption of forensic accounting is explained by contextual factors, organizational characteristics and individual attitude	EFCC's adoption of forensic accounting is explained by government commitment, organizational resources, individual attitude
Damanpour and Schneider, (2006) Damanpour, (1987)	Organizational adoption of innovation is determined by community resources, organizational complexity and top management background characteristics	Availability of government resources, staff and positive top management attitude has influenced the adoption of forensic accounting by the EFCC.



UUM
Universiti Utara Malaysia

APPENDIX B. INTERVIEW PROTOCOL

INFORMED CONSENT FORM FOR RESEARCH PARTICIPANTS

This informed Consent Form has two (2) parts:

1. Information Sheet (to share information about the study with you).
2. Certificate of Consent (for signature if you agree to participate).

PART I: INFORMATION SHEET

1.1 Introduction

I am an academic staff in the Department of Accountancy, Yobe State University. Currently, I am pursuing a Doctorate in Accounting at Universiti Utara Malaysia. The title of the study that I am conducting is “An Investigation into the Factors Influencing the Adoption of Forensic Accounting by Economic and Financial Crimes Commission in Fraud Detection Process”. I have completed my 1st Phase of Data Collection, which involves a review of past studies on corruption prevention and the adoption of new methods in enhancing fraud detection process. The interviews to be conducted will shape the 2nd Phase of Data Collection.

1.2 Purpose

The purpose of this study is to understand the current state of the EFCC in terms of achievements and challenges and to identify the factors influencing the adoption of forensic accounting in the fraud investigation by EFCC in Nigeria.

Thus, my research intends to serve the following objectives:

1. To describe the performance and the perceived challenges of EFCC
2. identify the perceived institutional factors influencing the adoption of forensic accounting by EFCC in fraud investigation in Nigeria;

3. describe the perceived influence of organizational factors on the adoption of forensic accounting for fraud investigation by EFCC in Nigeria;
4. depict the perceived influence of the adoption of forensic accounting on the EFCC's fraud investigation.

1.3 Voluntary Participation

Participation in this study is completely voluntary.

1.4 Selection of Participants

Considering the distinctive topic under study and the information needed, interviews with the top management of EFCC are appropriate. Exploring individual and collective understandings, perceptions and processes of participants lead to some meanings of the context under study, allowing an inner perspective to outward behaviors (Rose, 2011).

Since the 1st Stage of Data Collection involved documentary sources, interviews to be conducted with the participants will be a source of meaning and elaboration for documentary evidence analyzed.

1.5 Protocol

The procedures involved include:

- a) Official letters sent for agreement to be interviewed.
- b) Dealing with the interview protocol including signing of the consent form.
- c) Seeking the commission's kind permission for the interview to be tape-recorded.
- d) Actual interview is taking place.

The interview questions are semi-structured, and the type of questions that participants are to be asked in the interview covers the following main areas:

- a) The Commission's operating environment as a factor in achieving organizational success
- b) Institutional design of EFCC including organizational structure and leadership
- c) Perception of forensic accounting in fraud detection process

1.6 Duration

The interview will take between thirty (30) and ninety (90) minutes.

1.7 Benefits

The interview granted might help in understanding how environmental factors, organizational setup and perception of forensic accounting as a fraud detection tool will promote or hinder the adoption of forensic accounting in fraud detection process. Improved fraud detection process will enhance the effectiveness of the Commission in achieving its goal of fighting corruption in Nigeria.

1.8 Confidentiality

All information that you provide will be kept strictly confidential. The researcher will maintain the confidentiality of data, especially with respect to the information about the participant. The recordings of your speech will be erased when the research is completed.

1.9 Sharing of Research Findings

The results of this study may be presented at professional meetings or published in a professional journal. However, your name and any other identifying information will not be revealed.

1.10 Who to Contact

If you have any question about this study or if you have any questions regarding your rights as a research participant, you may call Dr. Rose Shamsiah Shamsudin at +60 19 477 4267 or email her directly using shamsiah@uum.edu.my. You can also contact the researcher on +2348034611893, +60146494392 or email to ibrahimgaba@gmail.com



PART II: CERTIFICATE OF CONSENT

I have read the foregoing information and had the opportunity to ask questions about it, and any questions that I have asked have been answered to my satisfaction.

I consent voluntarily to participate as a research participant in this study and understand that I have the right to withdraw from the study at any time.

NAME: _____

SIGNATURE: _____

DATE : _____ (Day/ Month/ Year)



UUM
Universiti Utara Malaysia

INTERVIEW GUIDE

The following broad interview guide is aimed at understanding the current state of the EFCC and the factors influencing the adoption of forensic accounting in fraud detection process.

1. The EFCC was created to investigate and prosecute economic and financial crimes in Nigeria; how has this objective being achieved?
2. What are the notable achievements of the EFCC since its creation 12 years ago?
3. In your opinion, what are challenges of this agency?
4. What, in your opinion influence the adoption of forensic accounting in fraud investigation by the EFCC?
5. What are the challenges faced in the adoption of forensic accounting in fraud investigation by the EFCC?

APPENDIX C. DATA COLLECTION LETTERS

	OTHMAN YEOP ABDULLAH GRADUATE SCHOOL OF BUSINESS Universiti Utara Malaysia 05010 UUM SINTOK KEDAH DARUL AMAN MALAYSIA	 UUM Universiti Utara Malaysia
		Tel: 804-828 7101/7103/7130 Faks (fax): 804-825 7180 Laman Web (Web): www.oypgbs.uum.edu.my
<hr/> KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI <hr/>		
		UUM/OYAGSB/K-14 21 June 2015
<p>The Chairman Economic and Financial Crimes Commission (EFCC) No. 5 Formello Street off Adetokumbo Crescent Wuse II Abuja Nigeria</p>		
<p>Dear Sir/Madam,</p>		
<p>LETTER FOR DATA COLLECTION AND RESEARCH WORK</p>		
<p>This is to certify that Ibrahim Umar (Matic No: 95989) is a bonafied student of Doctor of Philosophy (PhD), Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia. He is conducting a research entitled "An Investigation Into Factors Influencing the Adoption of Forensic Accounting in Fraud Detection Process by Economic and Financial Crimes Commission in Nigeria" under the supervision of Dr. Rose Shamsiah Bt Samsudin.</p>		
<p>In this regard, I hope that you could kindly provide assistance and cooperation for him to successfully complete the research. All the information gathered will be strictly used for academic purposes only.</p>		
<p>Your cooperation and assistance is very much appreciated.</p>		
<p>Thank you.</p>		
<hr/> Universiti Utara Malaysia <hr/>		
<p>"SCHOLARSHIP, VIRTUE, SERVICE"</p>		
<p>Your faithfully</p>		
		
<p>ROZITA BINTI RAMLI Assistant Registrar for Dean Othman Yeop Abdullah Graduate School of Business</p>		
<p>c.c. = Supervisor = Student's File (95989)</p>		
<hr/> 		

School of Accounting (SOA),
Othman Yeop Abdallah (OYA),
Graduate School of Business,
Universiti Utara Malaysia.
10th August, 2015.

The Chairman,
Economic and Financial Crimes Commission,
Wuse II Abuja, Nigeria.



Sir,

REQUEST FOR DATA COLLECTION AND RESEARCH WORK

I humbly seek to request for permission to conduct a Ph.D. research work using your organization as a pioneer in the war against financial crimes in Nigeria.

The choice of your organization for this study has been driven by the record of your achievements since inception and the belief that necessary information will be gathered to help in achieving the objective of this study.

The aim of the this research work is to understand the current state of the EFCC in terms of achievement, challenges and the factors attributable to the use of forensic accounting in fraud detection process.

In order to capture and gather practical first-hand information, Top Management Team (Heads of Various departments) including the Chairman will be interviewed. The aim is to gain from your wealth of experiences in strategic decision making and fraud detection process.

In this regard, I hope you can kindly provide the necessary supports and approval for the completion of this research undertaking while assuring you that the information gathered will be strictly used for academic purposes.

Your approval and assistance is very much appreciated.

Yours faithfully,

Ibrahim Umar
PhD candidate
Sch. Of Accountancy
Universiti Utara Malaysia
+2348034611893, 07018561101
ibrahimgaba@gmail.com



YOBE STATE UNIVERSITY, DAMATURU

KM 7, Gujba Road, P.M.B. 1144, Damaturu, Yobe State, Nigeria

Vice-Chancellor

Professor Musa Alabe B. Eng., Wac., MBA, PhD, MMSE, MCOFIN

E-mail: profmusalabe@yobeo.com

OFFICE OF THE VICE-CHANCELLOR

VC/YSU/EFCC/234/VoU

16th September, 2015

The Executive Chairman,
Economic & Financial Crimes Commission,
Wuse II,
Abuja.

Dear Sir/Madam,

LETTER OF INTRODUCTION FOR DATA COLLECTION AND RESEARCH WORK

I write to introduce the bearer **Ibrahim Umar**, who is our permanent staff in the Department of Accountancy and currently studying for his Ph.D. programme at the Othman Yeop Abdulrah Graduate School of Business, Universiti Utara in Malaysia.


Ibrahim Umar is conducting a research entitled "*An Investigation into Factors Influencing the Adoption of Forensic Accounting in Fraud Detection Process by Economic and Financial Crimes Commission in Nigeria*". He is under the supervision of Dr. Rose Shamsiah Bt Samsudin.

In view of the importance of the research and other related matters, I have no doubt in my mind that after completion, it will go a long way for crime detection and other related matters.

I therefore wish to request that all courtesies extended to him will be appreciated.

While appreciating your co-operation, please accept the assurance of my highest regards.

Yours Sincerely,


Professor Musa Alabe
Vice-Chancellor



APPENDIX D. DESCRIPTION OF PARTICIPANTS

Participants for this study were selected based on the position in the EFCC and the belief that they possess the required information and knowledge to answer the research questions.

Participant	Code	Managerial position	Directorate
Participant I	R01	Strategic manager	Operations
Participant II	R02	Strategic manager	Administration
Participant III	R03	Strategic manager	Administration
Participant IV	R04	Strategic manager	Operations
Participant V	R05	Middle level Manager	Operations
Participant VI	R06	Middle level Manager	Legal and prosecution
Participant VII	R07	Middle level Manager	Operations
Participant VIII	R08	Middle level Manager	Operations
Participant IX	R09	Strategic manager	Media and public affairs
Participant X	R10	Operative	Operations
Participant XI	R11	Operative	Operations
Participant XII	R12	Middle level manager	Administration

APPENDIX E. INITIAL CODING OF TRANSCRIPTS

The EFCC as an anti-corruption organization was created to investigate and prosecute economic and financial crimes in Nigeria; how has this objective being achieved?

Well, let's look at the question from two perspectives. The ideal and the actual successes recorded.

The ideal itself juxtaposed against the actual successes.

The ideal was to fight economic and financial crimes. This came as result of the worldwide fight, global fight against money laundering. *critical area*

Let's look at the FATF; there is an article that every country should key into the global war against money laundering or the terrorism financing.

Nigeria was regarded or classified as (NCC) Non-Cooperative Country. By that classification Nigeria was almost became unhealthy to business with. Especially with our notoriousness in advance fee fraud alias 419 *form*

They gave us some conditions that we must meet in order to be certified compliant and now join the community of cooperating country.

Part of the requirement was the establishment of Financial Intelligence Unit (NFIU). *166*

The Government of president Obasanjo initiated it by creating the Economic and Financial Crime Commission whereby the NFIU now was born within the fight against financial crimes. *m*

The director NFIU is a director within the EFCC. This is how it started.

It started moving from strength to strength. I think in 2007 Nigerian was certified compliant and a proud member of fight against money laundering and financial crimes. *achievement*

Then the fight itself if I remember, I always like to recall the words of the earlier chairman, Mr. Nuhu Ribadu, he said and I quote "in the fight against economic and financial crimes, I have lost friends and have made enemies, I have lost confidence and people have lost confidence in me but the job has to be done" *deficit*

I think you can see how comprehensive his words are.

Based on my own my experience, with the present dispensation I think is little *501*

bit different, when I spoke about five years ago, in 2009/10, I said Nigeria was not ready to fight economic and financial crime. Why did I say so at that time
In time of President Obasanjo we got everything we needed.

Post Obasanjo we struggled. I think you have seen most of our battles especially with the national assembly in terms of our budgets.

There is budget cut and so on.

Does that indicate consistent reduction in the budget?

Yes,

When they cut your budget how do you manage to meet the mandate?

So how do you cope? Laughs..

We do with what we have and get

For example, look at the EFCC permanent site, up to now is under construction and we don't know when it will be completed.

The irony is that Julius Berger has inserted a clause in the contract, anytime there is delay in payment there is fine, there are backloads of delays even to meet the fines is something else.

Any other source of funding apart from the budget allocation?

Yes we have the money laundering, we have a lot of foreign agencies that are very big players. For example the FBI, the UK, in Canada, they collaborate with us and they give us assistance.

One issue that is bothering Nigerian is the delays in court of EFCC cases, what is the cause of these delays?

Let me use the words of the one of the officer who reports me, when the first set of governors were charged to courts, in this instance, governor Joshua Dariye of Plateau state, his lawyer after the arraignment, they came out of the court, the lawyer who is a SAN called the investigating officer, he asked him how long have you been in the police. He is a police officer, I think he said 18 years or so. He now said so you have 13 more years to retire, the officer said yes, and said to him 'we will try and conclude this case two years before you retire'.

So far that is what is happening; the case is still in court.

We make our investigation, we charge the matter to court, and once it gets to court it is out of our hands.

CPAC
for my Day

Let us site the case of Price Abubakar Audu, once the case started after the arraignment, the defense brought up an application which they lost, the trial has not started, it was an

So, that is another, what comes to my mind another Ribadu quote. He said 'when you fight corruption, corruption fight you back'

The challenges are there but the psyche is changing. Because corruption brings a lot of dislocation and it is only few individuals that are benefiting from it.

Ru
miser

One of our suspect, when we were searching we got a necklace, do you know the price of that necklace, 80 million naira. One necklace, imagine what you can do with 80 million with your age. They don't wear it every day. It is madness.

u



UUM
Universiti Utara Malaysia

APPENDIX F. SECOND PHASE OF CODING PROCESS

INTERVIEW TRANSCRIPT	
Interviewer	Research Student
Interviewees	Participant 11
Date of interview	26/10/2015

The law establishing the EFCC mandated it to fight economic and financial crimes in Nigeria, have its objectives been achieved?

Going in line with the concept of financial crimes, we might say we are going on path to achieving the objective. However there are some perceptions from different angles that corruption is making it a little back. Because when you are fighting corruption, corruption fight back.

In financial crime, you are fighting the decision makers the people that made the rules of most of the big companies that serve the country. Be it the state government, be it the banking board or oil company board. These are the people you are fighting.

So you are fighting the powerful and the most influential people.
So they will definitely fight you back.
So the course they take, if you look at the fight against corruption in Nigeria, is not free since we have deficiencies in most of the legal framework.

So the deficiencies in most of the legal framework like in Nigeria we still live in a conviction based justice system.

I cannot trace something that is illegally acquired and find it without knowing the person that acquired it.

[This constitutes a challenge, because one of the objectives of financial crime, is recovery and ensuring that the person do not benefit from.]

While as a forensic document, someone's name, has not gone into identifying the money it is benefit from it. So if you find that they are benefiting you are discouraging him. What is the end result.

If for example the governor of Yobe state is stripped off of all what he owns, people will not steal again.

Why should I go into government and public money and EFCC reflect it back.

A lot of the financial crimes, fraudsters, we are trying but the legal framework has not held up.

You can't hold all other convictions.

[The legal framework has some legal aided that it cannot even have an criminal case unless due financial crime.]

There is a difference between criminal investigation and financial crime investigation. In criminal investigation, all you are looking at is the point to move the offence.

But in financial crime most of the financial crime they go under a legitimate business. Because you go to the state government they are issuing contract, some of the contract are legitimate and genuine contract, and actually covered.

Some goes as payment of salaries, some of the staff are actual staff and they are being paid salaries but some are ghost workers.

That is how the crime is being committed. So it is mixed up and not completely an criminal crime as in criminal investigation.

In financial crime you need genuine transactions or business organizations to work through. Like the bank accounts. At bank sensitive you process loan applications, in the process

you add your own which you insert at the end of the year you are going to write it off as bad debt.

So in financial crime you have to know that it is not only the genuine case.

For most the difficult part of financial crime investigation is identifying these crimes and the only reason you have is forensic accounting.

That is the only weapon you can use to defend the fraud.

Otherwise you can't get to anywhere.

Given these challenges of identifying financial crime, how can you describe the manpower in the EFCC especially the forensic accounting?

[That is where I will point out of macroeconomics and microeconomics.

The macroeconomics, EFCC is the first financial crime investigating organization created by the government and the only people that are involved in an investigation are the Nigerian police. They are brought in. The Nigerian police only do minimal investigations, so it is becoming a new thing for them to do financial investigation.

Despite the transition, because you are coming from an conviction based to evidence based procedures.]

So more macro, forensic accounting became relevant because you need evidence to proof your case.

You don't need only the conventional aspect of the case.

So you need evidence and it is only the evidence that will proof to you what has happened.

So basically, staff is not adequate especially for forensic accounting. We are just there.]

Talking about police officers, the composition of the staff of the EFCC according to the 2013 annual report indicates that about 800 out of the 2,000 staff are police. how has this happened on the macro level?

[That is very if you look at most of the cases they go to court and get thrown out. Because what they are looking for is confession, most of the investigators today in the EFCC are looking for confession.]

No former governor will come along saying he stole the money for 8 years and come overnight and tell you I stole this money, I have done this and that.

You don't expect him to go out and say that unless you do, because since the money he has stolen.

You have not frozen his assets and having him with his wealth to fight you back.

So with that even if you have the best lawyers they cannot win.

That hope is if we have new management, they might accommodate forensic accounting in investigations.]

The police would like to move to forensic investigations even the criminal investigation.]

[The world has now moved to digital state. I can build your personal life. I can build your life from your digital device. When you talk to me, you talk through and so forth. I can get your conversation from your message, whatsapp, Facebook or Email. I can now use it to profile you.

I don't need you to come and tell me who you are. I can know that.]

The law establishing the EFCC stated that the Head must be someone not below the rank of assistant commissioner, does this affect the EFCC?

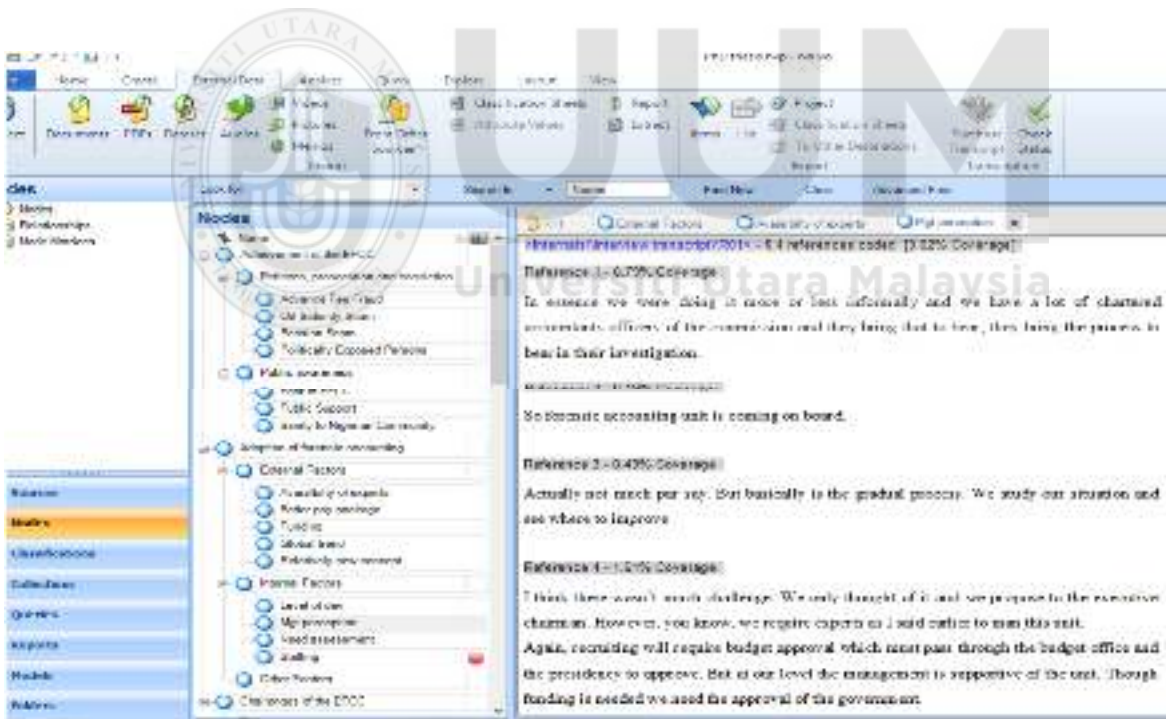
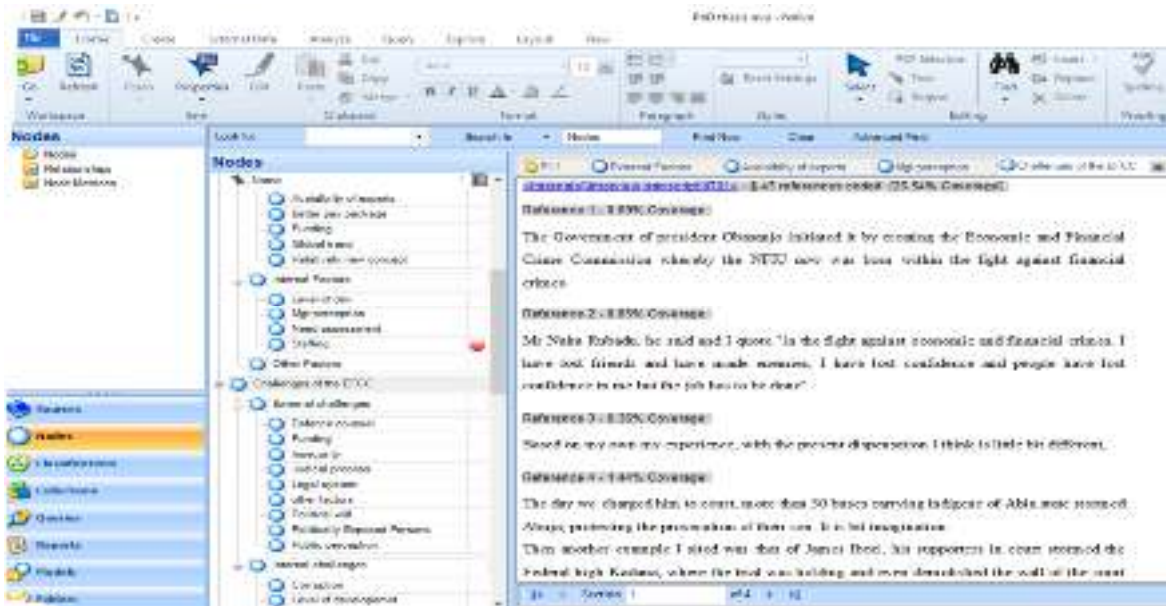
No in case we make any difference.

What makes the difference is the management style of that individual.

[That's come up and be it dynamic, it is not that I have to stick to these principles of rigidity.]

315

APPENDIX G. COMPUTERIZED (NVIVO 10) CODING PROCESS



APPENDIX H. CODE MATRIX (EXTRACT)

S/no	Statements	Code	Participants
1.	We used to have seconded staffs from CBN and NDIC who are officers skilled in forensic accounting, and they spent a number of years with us	External experts	R09
2.	We also network with immigration, custom who send their staff. They help in the computation of cases involving tax avoidance, exercise duties and so on. They know how to crack those cases	External experts	R06
3.	We now have the experts that look at all these things and advise, and they go to court to testify as expert witness but in the olden time we used to be bring them from outside to do it for us.	External experts	R04
5.	Funding/Staffing		
1.	we have the issue of manpower especially in the forensics	Staffing	R08
2.	However, you know, we require experts as I said earlier to man this unit.	Staffing	R01
3.	Even though we might have three or more staff, they too have to be paid. We need to employ more experts form outside and the funding may not be there.	Staffing/funding	R12
4.	Though funding is needed we need the approval of the government.	Funding	R01
5.	So staffing might be the reason and you know funding might be needed to hire these experts	Funding	R08
6.	Again, recruiting will require budget approval which must pass through the budget office and the presidency to approve	Funding	R01
7.	When it comes to funding there are a lot of issues	Funding	R10
8.	The worst and the greatest challenge is funding. Funding is the highest and greatest challenge in every law enforcement agency in the world, funding is a challenge.	Funding	R12
9.	It is always decreasing.	Funding	R12
10.	So, the budget keeps coming down. There is lack of political will.	Funding/Political will	R12
11.	If is the president, at the highest echelon, understand what we are doing, then naturally there should a big department forensic accounting department	Political will	R03
12.	On the part of the government, even though, there are so many needs, let us have enough	Political will	R03

	to establish this forensic accounting unit and get someone to head it.		
13	I think if we are given enough money to hire, the management might think about it and create it. For now, we manage the few available until then.	Funding	R08
14	You have investigation to make but you don't have access to fund. You need new technological advance in investigation; you need to buy them but you don't have fund	Funding	R12
15	In addition, I talked about the issue of training, this doesn't come as cheap. Sometimes these training requires international certification	Funding	R05
16	As I said, it is not cheap to investigate, acquire equipment and even to get the best staff; because they are not enough. The available ones they need certification, we need more hands to build the capacity in terms of both numbers and competence	Funding	R05
	Better pay package elsewhere		
1.	In spite of the fact that I had a better offer there, my passion is here. I wanted to be here. A lot of people that are here want to be here but that shouldn't be taken for granted.	Better offer	R10
2.	I know that most of colleagues that are here especially operatives who have gone.	Better offer	R10
	Global Trends		
1.	The entire work has moved to forensic investigation even the criminal investigation. The world has now moved to digital globe.	Global trend	R12
2.	Because all around the world most law enforcement agencies have forensic experts.	Global trend	R08
3.	The world now is becoming a global village; the world is changing and you know the world is dynamic therefore there is need to have those guys (I mean experts) to assist you in breaking through your case to make your case strong to make your case stand before the taste of time so that whenever you go to court you will not have any challenge	Global trend	R04
4.	Well, you know it is relatively new concept, even though that has been what we have been doing practically	New concept	R01

APPENDIX I. CODE STRUCTURE

Theme 1: Performance and perceived challenges of the EFCC	
1.	Operational statistics on petitions, investigations and convictions
2.	Nigerian ranking of Corruption Perception Index
3.	Challenges of the EFCC
Theme 2: Perceived relevance of forensic accounting	
1.	Evidence gathering
2.	Investigation
3.	Expert opinion and witnessing
Theme 3: institutional factors affecting the adoption of forensic accounting	
1.	Global best practices
2.	External supports
3.	Welfare package
4.	Funding
Theme 4: Organizational factors affecting the adoption of forensic accounting	
1.	Structural development
2.	Management attitude
3.	Nature of operations
4.	Size

APPENDIX J. PUBLICATIONS

Ibrahim, U., Rose, S. S., Mudzimir, M. (2017). Ascertaining the Effectiveness of Economic and Financial Crimes Commission (EFCC) in Tackling Corruptions in Nigeria, *Journal of financial crime* (in press)

Ibrahim, U., Rose, S. S., Mudzimir, M. (2016). Understanding the Successes and Challenges of Anti-corruption Agency (ACA) in Nigeria: A Case of Economic and Financial Crimes Commission (EFCC), *Asian Journal of Multidisciplinary Studies*, 4(5) 27-33.

Ibrahim, U., Rose, S. S., Mudzimir, M. (2016). Adoption of forensic accounting in fraud detection by anti-corruption agency: A conceptual framework, *International Journal of Management Research & Review*, 6(2) 139-148

Conference proceedings

Ibrahim, U., Rose, S. S., Mudzimir (2017). Influential factors on the adoption of forensic accounting in fraud investigation: Case study of EFCC in Nigeria. Paper presented at the 8th International Conference on Financial Criminology, Putrajaya, Malaysia

Ibrahim, U., Rose, S. S., Mudzimir, M. (2016). Challenges of the Economic and Financial Crimes Commission and Their Influence on Adoption of Forensic Accounting: A Conceptual Framework, *Proceedings of the 2nd UUM international qualitative research conference*, Available online at www.qualitative-research-conference.com

Ibrahim, U., Rose, S. S., Mudzimir, M. (2015). The types, costs, prevention and detection of occupational fraud: The ACFE perspective, *Proceedings of the International Conference on Accounting Studies (ICAS)*, Available online at

www.icas.my.



UUM

Universiti Utara Malaysia