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Assessing the impact of corrupt practices on public sector accounting performance in Kano State

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Abstract

Purpose: The purpose of this study is to assess the impact of corrupt practices on public sector accounting performance in Kano State, with a focus on how corruption affects transparency, accountability, and efficiency in financial reporting and resource management.

Methodology: The study adopted a descriptive research design. Primary data were collected through a structured questionnaire using a 5-point Likert scale. The population comprised 75 personnel from the Kano State Ministry of Finance, including accountants, auditors, cashiers, and other financial officers. Due to the manageable population size, a census sampling technique was employed. Out of 75 questionnaires administered, 66 were completed and returned, yielding an 88% response rate. Data were analyzed using mean and standard deviation in SPSS.

Results and conclusion: The results indicate that corruption persists in Kano State's public sector, substantially undermining transparency, accountability, and overall accounting performance. It was concluded that corrupt practices significantly distort financial information, weaken internal controls, and reduce the efficiency of public sector accounting functions.

Implication of findings: The findings reveal that corruption severely undermines public sector accounting performance, erodes trust in institutions, and hampers effective resource management in Kano State, necessitating urgent reforms for transparency and accountability.

Keywords: Corrupt practices, Public sector accounting, Accounting performance, Financial accountability.

1. Introduction

Public sector accounting is fundamental to government financial management, functioning as a key mechanism for transparency, accountability, and effective resource allocation. However, in Nigeria, this essential function is severely undermined by pervasive corruption, which manifests in various forms such as bribery, procurement fraud, ghost workers, embezzlement, and misappropriation of funds. These corrupt practices distort the accuracy and credibility of financial information, weaken internal control systems, and erode the overall efficiency of accounting functions in government agencies. As a result, public resources are diverted from developmental priorities to private enrichment, ultimately undermining service delivery and economic growth (Vutumu et al., 2025).

The Nigerian public sector has historically been regarded as exceptionally susceptible to financial crimes and entrenched corruption. Studies indicate that corrupt practices not only drain financial resources but also weaken institutional frameworks that should safeguard accountability (Afrogha et al., 2025). Forensic investigations into government expenditures frequently reveal inflated contracts, diversion of funds, and deliberate manipulation of accounts. Such actions reduce the reliability of financial statements, delay audits, and hinder effective decision-making by policymakers. Thus, accounting performance in the public sector cannot be meaningfully assessed without situating it within the broader governance environment shaped by corruption.

Kano State serves as a relevant framework for examining the effects of corruption on accounting performance at the subnational level. As one of the most populous states in Nigeria and a commercial hub in the northern region, Kano plays a vital role in the country's fiscal structure. Yet, evidence shows

that its public financial management processes face serious challenges. According to Sunusi, (2024), public sector accounting in Kano is undermined by weak internal controls, untimely financial reporting, and limited adoption of modern financial management information systems. These weaknesses create avenues for corrupt practices to thrive, limiting the effectiveness of audits and reducing transparency in the use of public resources.

The relationship between corruption and accounting performance is further complicated by institutional and regulatory influences. Dandago, (2018) argues that weak enforcement of accountability mechanisms within state financial management creates opportunities for public officials to exploit loopholes in accounting processes. Transparency and stewardship, which are central to the objectives of public financial management, are often compromised when corrupt practices dominate the administrative culture. For instance, funds allocated for public services may be misappropriated through inflated procurement or diverted entirely, yet poor recordkeeping makes detection difficult. This directly undermines the credibility of accounting records and diminishes the role of accounting as an instrument of stewardship.

Public sector accounting is essential for fostering accountability, transparency, and the effective distribution of public resources. It ensures that government revenues and expenditures are properly recorded, reported, and audited to support effective decision-making. In Nigeria, however, the credibility and performance of public sector accounting have been persistently undermined by systemic corruption Okoye and Gbegi, (2013). This situation is particularly concerning at the state level, where weak institutional capacity and entrenched corrupt practices reduce the reliability of financial information that is essential for governance and development.

Corruption within public sector accounting emerges in numerous forms, including procurement fraud, payroll problems, embezzlement, and bribery. These practices distort accounting processes, conceal financial irregularities, and result in inaccurate financial reporting. As Afrogha et al. (2025) observes, fraudulent activities in Nigeria's public sector often compromise the quality of financial statements and weaken internal control systems. Such distortions erode public confidence in government institutions, reduce fiscal discipline, and limit the effective use of scarce resources for public service delivery.

In Kano State, the problem appears even worse. Sunusi (2024) reported that public sector accounting in Kano suffers from untimely reporting, weak internal control mechanisms, and limited adoption of modern financial management information systems. These weaknesses create loopholes that corrupt actors exploit, resulting in mismanagement of funds and lack of transparency in the state's financial operations. Consequently, funds meant for developmental projects are either misappropriated or diverted, leaving public infrastructure and social services grossly underfunded.

Efforts to reduce corruption in public sector accounting have generally centered on enhancing institutional structures, audits, and regulatory restrictions. Yet, evidence suggests that these mechanisms remain inadequate. Dandago (2018) highlighted that weak enforcement of accountability measures in Kano State's Ministry of Finance has allowed corruption to persist, despite the existence of policies and laws designed to promote stewardship. Similarly, Akpootu and Yusuf (2025) found that financial crimes in Nigeria's public sector remain widespread, indicating that investigations and oversight mechanisms have not been effective in deterring fraudulent practices.

At the broader policy level, there is recognition that corruption harms public financial management, but comprehensive research on how this precisely affects state-level accounting performance is sparse. Vorster and Nwosu (2024) emphasized that although anti-corruption policies exist across many jurisdictions, their implementation often falls short, particularly where regulatory institutions lack independence or political support. This gap underscores the need for empirical studies that analyze the relationship between corrupt practices and accounting performance at the subnational level, with a focus on states like Kano that play a critical role in Nigeria's socio-economic development.

2. Literature review

Forms of corrupt practices in the Nigerian public sector

Corruption within the Nigerian public sector, particularly in Kano State, shows in several forms that substantially undermine financial accountability and institutional efficacy. One of the most common is bribery, where public officials demand or accept money, gifts, or favors in exchange for services that should otherwise be freely and fairly provided. In Kano State, this often surfaces in the processing of government documents or allocation of public resources (UNODC & NBS, 2024). Another widespread practice is embezzlement, theft, and fraud, where funds meant for public projects are misappropriated by officials. Such diversions directly undermine development efforts, as funds intended for infrastructure, healthcare, or education are siphoned into private accounts (Chatham House, 2025a; Transparency International, 2025).

Procurement fraud is notably widespread in Nigeria's public sector, encompassing state-level agencies. Officials frequently manipulate contract awards through inflated costs, collusion with contractors, or awarding contracts to unqualified firms connected to political elites. This practice has resulted in numerous abandoned projects and substandard infrastructure Ifejika, (2024). Nepotism, patronage, and favoritism are equally entrenched, with employment, promotions, and contracts often allocated based on kinship, ethnicity, or political loyalty rather than competence. In Kano State, such practices contribute to inefficiency and poor public service delivery (NBS & UNODC, 2024; Chatham House, 2025b). Another form is the abuse of office, where discretionary powers are misused to grant undue privileges or intimidate opponents, reflecting broader governance challenges across Nigeria (Chatham House, 2025a). Conflicts of interest and illegitimate enrichment continue, as public officials pursue private business interests that profit from government contracts or exhibit wealth disproportionate to their legitimate income (Transparency International, 2025; ResearchGate/Elite Capture Syndrome, 2024). Finally, trading in influence remains evident, with individuals leveraging political connections to sway policy decisions or secure undue advantages, further entrenching corruption within public institutions (Chatham House, 2025a; UNODC & NBS, 2024).

Theoretical framework

Agency Theory, created by Jensen and Meckling (1976), provides a valuable framework for examining corruption in the public sector. It highlights the conflict of interest between principals (citizens, policymakers) and agents (public officials entrusted with managing resources). In Kano State, public sector accounting is undermined when agents exploit information asymmetry and weak monitoring mechanisms to engage in embezzlement, bribery, and manipulation of financial records. These practices increase "agency costs," where resources meant for public development are diverted for private gain, thereby reducing efficiency and accountability. The theory indicates that better supervision of institutions, improved audit mechanisms, and incentive alignment are key to minimizing agency difficulties. By applying agency theory, corruption in Kano State can be better understood as a governance failure where agents act contrary to the interests of the principals, as demonstrated in studies

such as Rose-Ackerman (1978) on bureaucratic corruption in government contracting using principal-agent models, Klitgaard (1988) on controlling corruption through principal-agent dynamics in public sectors with his influential formula C = M + D - A (Corruption = Monopoly + Discretion - Accountability), and more recently Gustavsson (2025) on public perceptions of anti-corruption reforms in Nigeria using a principal-agent perspective to evaluate the National Anti-Corruption Strategy (NACS) 2017–2020 and its impact on trust in institutions like the judiciary and local governments, ultimately distorting financial performance and weakening trust in the public sector.

Empirical review

Namadi (2020) investigated corrupt practices in the public health sector across eight Metropolitan Local Government Areas of Kano State, Nigeria. The study employed a cross-sectional survey design, using multistage sampling to collect questionnaire data from 480 respondents (aged 18+). Analysis included descriptive statistics (percentages) and logistic regression via SPSS. The study reveals that corruption is widespread in Kano's public health sector, primarily through absenteeism, bribery, fund diversion, medication theft, and misappropriation, severely undermining service delivery, trust, and healthcare access.

H1: Socio-demographic factors (education and gender) are significantly associated with the perception and prevalence of corrupt practices in Kano State's public health sector.

Sunusi (2024) assessed issues and challenges in public sector accounting in Kano State. The study used a descriptive survey design, with a population of 50 public sector accountants, financial officers, and auditors. Data were analyzed descriptively using means and standard deviations. The study found inadequate financial reporting systems and lack of skilled personnel are primary challenges in Kano State's public sector accounting, exacerbated by weak regulation enforcement, reporting delays, and corruption/mismanagement, which reduce transparency and accountability.

H2: Inadequate accountant training significantly negatively affects the adoption of modern accounting standards in Kano State's public sector.

Akpootu and Yusuf (2025) examined the effect of forensic accounting litigation support on the detection of public sector corruption in Nigeria. The study adopted a survey design, distributing questionnaires to staff in EFCC, ICPC, and Code of Conduct Bureau, with data analyzed using regression and descriptive statistics. Their finding indicate forensic accounting litigation support has a significant positive relationship with the detection of public sector corruption in Nigeria, enabling recovery of funds lost through bribery, embezzlement, accounting fraud, and financial malpractice.

H3: Forensic accounting litigation support has a significant positive effect on the detection and prevention of public sector corruption in Nigeria.

Iredele and Olanrewaju (2025) examined the role of supreme audit institutions in enhancing public accountability in Nigeria's civil service, using Lagos State as a case study. The study adopted a survey design, collecting questionnaire data from stakeholders in Lagos State civil service MDAs. Analysis involved descriptive statistics and inferential techniques. Their study found that financial, performance, and regulatory audits significantly improve financial accountability in Lagos State civil service MDAs (p

< 0.05), fostering transparency, responsible resource management, ethical governance, and prevention of mismanagement and corruption.

H4: Financial, performance, and regulatory audits have a significant positive effect on financial accountability in Lagos State civil service MDAs.

3. Methodology

This study employed a descriptive survey design, as it seeks to assess the nature and impact of corrupt practices on public sector accounting performance in Kano State. The population of the study comprised 75 personnel from the Kano State Ministry of Finance, including accountants, auditors, cashiers, and other financial officers who are directly involved in financial management. The study adopts a census sampling technique, where all 75 employees were included in the study.

Data was collected from two main sources: primary and secondary. The researcher adopted a self-developed questionnaire. The questionnaire was developed using a five-point Likert scale, where strongly agree = 5, agree = 4, strongly disagree = 3, disagree = 2, and undecided = 1, respectively. The researcher administered all 75 questionnaires, of which 66 were returned and filed, indicating an 88% response rate. Data was analyzed using the Statistical Package for Social Sciences (SPSS). The analysis was done with mean and standard deviation to answer the research questions. The decision to determine agreement or disagreement was derived by adding 5+4+3+2+1 = 15/5 = 3.0. Therefore, the mean score for an individual item >3.0 signifies agreement with the item, while <3.0 indicates disagreement. The hypotheses will be tested using the chi-square formula.

4. Results and discussion

Table 1: Descriptive statistics on the key forms and extent to which corrupt activities affect the public sector in Kano State

S/N	Statement	Mean	SD	Remark
1	Public sector procurement processes are affected by nepotism, excessive contract pricing, and illicit commissions.	3.92	1.05	Agreed
2	Ghost workers exist on government payrolls, draining public finances.	3.50	1.25	Agreed
3	Public funds are embezzled by officials, reducing fiscal accountability.	3.96	1.07	Agreed
4	Recruitment and promotions are influenced by nepotism and favoritism.	2.92	1.12	Disagreed
5	Corruption and coercion obstruct access to governmental services.	3.62	1.26	Agreed
6	Budget allocations are often misappropriated and diverted from intended purposes.	4.09	1.04	Agreed
	Grand Mean	**3.65**		

Source: Field Survey, 2026.

The data presented in Table 1 indicates that the majority of the respondents agreed with the statement, with means ranging between 3.62 and 4.09 and also standard deviations from 1.26 to 1.04. Only one item of the variable was disagreed with by the respondents, with a mean score of 2.92 with a standard deviation of 1.12. A grand mean of 3.65 reveals that the respondents agreed with the statement of the key forms and the extent to which corrupt activities affect the public sector in Kano State.

Table 2: Descriptive statistics on how do corrupt practices impact the effectiveness of public sector accounting performance in Kano State

S/N	Statement	Mean	SD	Remark
1	Corrupt behaviors diminish transparency and accountability in public sector accounting.	3.66	1.21	Agreed
2	Embezzlement and misappropriation of funds weaken the accuracy of financial records.	3.58	1.13	Agreed
3	Bribery and favoritism hinder effective budget implementation in the public sector.	3.80	1.23	Agreed
4	Ghost worker payments distort payroll records and increase recurrent expenditure.	3.92	1.12	Agreed
5	Procurement-related corruption results in poor financial reporting and weak expenditure control.	3.18	1.36	Agreed
6	Corrupt practices erode public trust in the credibility of government accounting systems.	3.85	1.17	Agreed
	Grand Mean	**3.66**		

Source: Field Survey, 2026.

The output of the descriptive statistics presented in Table 2 reveals that all items of the variable were having a mean score of 3.18 and above with a grand mean of 3.66. The results indicated that all the respondents agreed with the statement on how corrupt practices impact the effectiveness of public sector accounting performance in Kano State.

Table 3: Descriptive statistics on how the institutional and regulatory mechanisms exist to curb corrupt practices within the accounting system of kano state, and how effective are they

S/N	Statement	Mean	SD	Remark
1	The Public Accounts Committee offers legislative supervision of governmental expenditure.	3.73	1.19	Agreed
2	The Auditor-General ensures compliance with financial regulations through audits.	3.41	1.25	Agreed
3	The Public Procurement Bureau enforces transparency in government contracting.	3.40	1.18	Agreed
4	Anti-corruption agencies investigate and prosecute financial misconduct.	3.73	1.19	Agreed
5	Internal control mechanisms strengthen accountability within ministries.	3.91	1.13	Agreed
6	Budget oversight and financial regulations fail to ensure the appropriate utilization of public resources.	2.56	1.22	Disagreed
	Grand Mean	**3.45**		

Source: Field Survey, 2026.

The data presented in table 3 indicates that the majority of the respondents agreed with the statement, with means ranging between 3.73 and 3.41 and also standard deviations from 1.25 to 1.13. Only one item of the variable was disagreed with by the respondents, with a mean score of 2.56 with a standard

deviation of 1.22. A grand mean of 3.45 reveals that the respondents agreed with the statement on how the institutional and regulatory mechanisms exist to curb corrupt practices within the accounting system of Kano State and how effective they are.

Table 4: Descriptive statistics on what strategies can be implemented to improve public sector accounting performance despite corruption in Kano State

S/N	Statement	Mean	SD	Remark
1	Enhancing internal control mechanisms augments responsibility in public financial management.	3.66	1.14	Agreed
2	Enhancing transparency in procurement processes reduces opportunities for corruption.	3.64	1.08	Agreed
3	Regular audits and strict enforcement of audit recommendations improve financial discipline.	3.54	1.16	Agreed
4	Adoption of digital accounting systems minimizes manipulation of financial records.	3.81	1.05	Agreed
5	Capacity building and training of accounting officers enhance efficiency and compliance	3.86	1.04	Agreed
6	Stronger collaboration with anti-corruption agencies promotes effective fraud detection and prevention.	3.09	1.10	Agreed
	Grand Mean	**3.6**		

Source: Field Survey, 2026.

The output of the descriptive statistics presented in Table 4 revealed that all items of the variable were having a mean score of 3.09 and above with a grand mean of 3.6. The results indicated that all the respondents agreed with the statement of the strategies that can be implemented to improve public sector accounting performance despite corruption in Kano State.

Discussion of findings

The results of research question one and hypothesis one indicates a high level of agreement among respondents that corrupt activities (e.g., embezzlement, bribery, procurement fraud, ghost workers, and fund misappropriation) significantly affect the public sector in Kano State. This finding aligns with Namadi (2020), who revealed pervasive corruption in Kano State's public health sector through absenteeism, bribery, fund diversion, medication theft, and misappropriation, severely undermining service delivery and institutional trust.

Tested hypothesis: There is a statistically significant manifestation of corrupt practices affecting the public sector in Kano State (supported by high agreement levels). The research question two shows unanimous agreement among respondents that corrupt practices negatively impact the effectiveness of public accounting performance in Kano State. This aligns with Akpootu and Yusuf (2025), who found that corrupt practices (bribery, embezzlement, accounting fraud, and financial malpractice) undermine statutory audits and financial integrity in Nigeria's public sector, while forensic litigation support positively enables detection and fund recovery.

Tested hypothesis: Corrupt practices have a significant negative impact on the effectiveness of public sector accounting performance in Kano State (supported by unanimous agreement). The results of question three indicate that the majority of respondents agreed on the existence of institutional and regulatory mechanisms to curb corrupt practices in Kano State's accounting system, though their

perceived effectiveness is limited. This is consistent with Sunusi (2024), who identified weak regulation enforcement, reporting delays, and corruption/mismanagement as major challenges reducing transparency and accountability in Kano State's public sector accounting, despite existing systems.

Tested hypothesis: Institutional and regulatory mechanisms have a limited or insignificant effect in curbing corrupt practices within Kano State's accounting system (supported by majority agreement on existence but contextual weaknesses). The finding for research question four shows unanimous agreement among respondents on strategies (e.g., stronger enforcement, audits, controls) to improve public sector accounting performance in Kano State despite corruption. This aligns with Iredele and Olanrewaju (2025), who found that financial, performance, and regulatory audits significantly enhance financial accountability, transparency, ethical governance, and prevention of mismanagement/corruption in Lagos State's civil service MDAs.

Tested hypothesis: Strategies for improving public sector accounting performance are significantly effective in addressing corruption challenges in Kano State (supported by unanimous agreement).

5. Conclusion

The study concludes that corrupt activities substantially impair public sector accounting performance in Kano State. Corruption manifests through bribery, misappropriation of resources and diversion of funds, weakening internal controls and reducing compliance with financial regulations. Although institutional and regulatory mechanisms exist, their effectiveness is limited due to weak enforcement and inadequate institutional capacity. Strategies such as forensic accounting, effective auditing, and strict enforcement of financial regulations can improve accounting performance; however, challenges remain in fully addressing corruption. Strengthening institutional capacity, enforcing financial regulations rigorously, and adopting robust forensic accounting practices are essential for enhancing transparency, accountability, and overall financial management in the public sector of Kano State.

Based on the findings, the study recommended that:

i. The Kano state government should strictly enforce existing financial regulations and the public procurement act to enhance transparency and reduce the misappropriation of public funds.
ii. Kano State should establish an independent audit oversight board with digital tools and external reporting to enhance public accounting transparency.
iii. Kano State should mandate forensic accounting units within MDAs, with trained experts and digital tools, to booster ineffective anti-corruption mechanisms.
iv. Kano State should implement mandatory regular training on ethics, controls, and audits for public accountants and auditors to reinforce enforcement strategies.

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