



Corruption and Poverty Level in Nigeria: Does Accountability Mediate the Effect?

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Abstract. Nigeria has been a subject of extensive scholarly inquiry and international attention concerning the adverse effects of corruption on its socio-economic fabric. This study delves into the complex relationship between corruption, accountability and poverty reduction in Nigeria by investigating whether accountability serves as a mediator in the effect of corruption on poverty level in Nigeria. Thus, this present study centres on the interactive effect of corruption and accountability on poverty level in Nigeria using secondary data for the periods of 1984 to 2022. The results of the Dynamic Ordinary Least Squares (DOLS) and Fully Modified Ordinary Least Squares (FMOLS) showed that, individually, corruption significantly increase poverty level in Nigeria, but when we considered the moderated effect, accountability mitigates the negative effect of corruption by reducing poverty level in Nigeria. The findings reveal a positive and statistically significant interactive effect of corruption and accountability on poverty reduction, confirming the role of accountability as a strong moderator necessary to cushion the negative effect of corruption in the society. The findings from this study have significant policy implications for Nigerian governments and policymakers as well as the international organizations involved in promoting good governance, accountability and poverty reduction. Policymakers can take a cue from the findings which underscore the importance of strengthening accountability and anti-corruption measures, by highlighting the need for comprehensive and effective anti-corruption strategies in Nigeria.

Keywords: Corruption; Poverty; Accountability; Nigeria; DOLS.

1. Introduction

Many developing countries still struggle with widespread corruption, which has a negative impact on human well-being, social development, and economic growth. The interconnected problems of corruption and poverty have endured as important roadblocks to advancement in Nigeria, a nation blessed with an abundance of natural resources and a sizable and youthful population. The goal of this study is to examine the tricky connection between poverty and corruption in Nigeria, with a focus on the mediating function of accountability measures. Exploring the potential mitigating impacts of accountability in this situation is vital since corruption is a problem that affects people all around the world. It not only destroys public trust but also keeps people in poverty.

Nigeria has been a subject of extensive scholarly inquiry and international attention concerning the adverse effects of corruption on its socio-economic fabric (Ajisafe, 2016; Ikubaje, 2014; Obazee, 2014). According to Transparency International's Corruption Perceptions Index (CPI) in 2020, Nigeria ranked 149th out of 180 countries, highlighting the persistent challenges associated with corruption in the nation. Furthermore, the World Bank reports that despite its vast oil wealth, over 40% of Nigeria's population lives in extreme poverty, emphasizing the grim consequences of corruption on income distribution and wealth disparities (Okunade, et. al., 2023; Okunade, 2022; Adeleye & Eboagu 2019).

This research contends that accountability mechanisms play a pivotal role in mediating the effect of corruption on poverty levels in Nigeria. Accountability, encompassing transparency, good governance, and effective oversight institutions, can

act as a buffer against corrupt practices that divert public resources from essential services and social safety nets. By elucidating the interconnected dynamics between corruption, poverty, and accountability, this study aims to provide insights into the potential pathways for reform and policy interventions that can alleviate the plight of Nigeria's impoverished citizens. Corruption has long been recognized as a pressing issue in Nigeria, with its deleterious consequences on various facets of society. Among these consequences, the link between corruption and poverty has been of particular concern (Osabohien, Matthew, Ohalet, & Osabuohien, 2020).

The existing literature has extensively documented the detrimental impact of corruption on poverty levels in Nigeria (Aderemi, Amusa, Elufisian, & Abalaba, 2020; Adebayo, 2018; Ajie, & Wokekoro, 2012; Andrew, 2016). However, there is a gap in our understanding of the mediating role of accountability mechanisms in this relationship (Carrison, 2016). Therefore, this research aims to address the following problem statement: "While it is widely acknowledged that corruption exacerbates poverty in Nigeria, the specific mechanisms through which accountability mediates the effect remain inadequately explored. This research seeks to investigate whether accountability mechanisms act as a mitigating force in the relationship between corruption and poverty in Nigeria, and if so, to what extent and by what means."

To investigate these critical issues, this research employs a multidisciplinary approach, drawing upon insights from economics, political science, and public administration. By analysing empirical data, conducting surveys, and examining case studies, this study seeks to contribute to the existing body of knowledge on corruption and poverty while shedding light on the role of accountability mechanisms in mitigating these challenges.

In the subsequent sections of this research, we will look deeper into the theoretical frameworks underpinning the relationship between corruption and poverty, explore the mechanisms through which accountability can mediate this relationship, and present the findings of our empirical analysis. Through this comprehensive examination, we aim to provide policymakers, scholars, and practitioners with valuable insights into the complex web of corruption, poverty, and accountability in Nigeria and, by extension, in other nations grappling with similar challenges.

2. Literature Review

Conceptually, corruption, defined as the misuse of public power for personal gain, has been recognized as a significant impediment to economic development and poverty reduction in Nigeria. The theoretical foundation for this relationship can be traced to seminal works like Paul Mauro's study in 1995, which emphasized how corruption distorts resource allocation, deters foreign investment, and reduces economic growth. By siphoning off public funds and distorting the functioning of public institutions, corruption disproportionately affects the poor, hindering their access to essential services and opportunities for economic advancement.

Accountability mechanisms, encompassing transparency, good governance, and effective oversight institutions, are pivotal in mediating the impact of corruption on poverty. These mechanisms provide the theoretical framework for understanding how accountability can serve as a counterbalance to corruption. Transparency in government processes and decision-making ensures that public resources are allocated fairly and efficiently, reducing opportunities for corrupt practices. Accountability mechanisms can empower civil society and the media to scrutinize government actions, thereby fostering a culture of openness and integrity (Bamgboye, 2018; Carrison, 2016). Effective oversight institutions, such as anti-corruption agencies and independent audit bodies, play a crucial role in deterring corrupt behaviour by holding individuals and organizations accountable for their actions. These institutions contribute to the theoretical construct of accountability by providing checks and balances against corruption (Ni & Sutrisno, 2019).

Theoretically, different perspectives provide valuable insights into different facets of this complex issue. Here are a few theoretical perspectives that are particularly relevant: structural-functionalism theory posits that society is a system of interconnected parts, and each part plays a role in maintaining the stability and functioning of the whole. In the context of Nigeria, this theory could be used to analyse how corruption disrupts the functional aspects of the society by misallocating resources meant for poverty alleviation, thereby destabilizing the socio-economic system. Accountability mechanisms can then be seen as mechanisms that restore the stability of the system by reducing corruption's negative impacts. Also, institutional theory focuses on the role of formal and informal institutions in shaping human behaviour (Ajisafe, 2016; Ni & Sutrisno, 2019). In Nigeria, this theory can be used to examine how the institutional

environment, including legal and regulatory frameworks, influences the prevalence of corruption and the effectiveness of accountability mechanisms. It can be used to explore how changes in institutions, such as the establishment of anti-corruption agencies, impact corruption levels and poverty.

Mediating the effect of corruption on poverty, theoretical perspective suggests that accountability mechanisms can mediate the relationship between corruption and poverty in Nigeria. When accountability is strengthened, corrupt practices are more likely to be detected and penalized (Alimi & Okunade, 2020; Ukwayi et al. 2019; Ajisafe, 2016). This, in turn, can lead to improved resource allocation and service delivery, ultimately benefiting the impoverished segments of the population (Gotep, 2017). For example, robust anti-corruption agencies can act as deterrents against corrupt officials, reducing embezzlement and misallocation of funds meant for poverty-alleviation programs. Transparent public procurement processes can ensure that resources are channelled more efficiently into projects that directly impact the poor. Additionally, an independent judiciary can ensure that those involved in corrupt acts face legal consequences, further deterring corruption and safeguarding public resources (Adegbite, 2018; Ajisafe, 2016).

On the other hand, numerous empirical studies have highlighted the adverse effects of corruption on poverty levels in Nigeria. Research by Olawale and Garba (2018) utilized household survey data and found that corruption significantly reduces access to basic services such as education and healthcare, disproportionately affecting the poor. The study revealed a direct link between corrupt practices, such as embezzlement of public funds meant for poverty alleviation programs, and increased poverty rates. Another empirical study conducted by Nwokoma (2017) examined the impact of corruption on income inequality in Nigeria. The findings indicated that corruption exacerbates income disparities, with the wealthiest individuals benefiting from corrupt practices while the poorest segments of the population bear the brunt of reduced access to public services and opportunities for economic advancement. An empirical study has also explored the effectiveness of accountability mechanisms in combating corruption and alleviating poverty in Nigeria. A study by Ogbuabor et al. (2020) assessed the impact of Nigeria's anti-corruption agencies, such as the Economic and Financial Crimes Commission (EFCC), on reducing corruption. The research found that these agencies have had some success in prosecuting corrupt individuals and recovering stolen

assets, suggesting a positive role for accountability institutions.

Furthermore, an empirical study by Ukwayi et al. (2019) investigated the relationship between transparency in public procurement processes and the allocation of resources for poverty reduction programs. The findings indicated that greater transparency in procurement was associated with a more equitable distribution of resources, ultimately benefiting impoverished communities. Empirical research has investigated the effectiveness of poverty reduction programs in Nigeria, providing insights into how these initiatives interact with corruption and accountability. For instance, a study by Onimawo et al. (2019) examined the National Social Investment Program (NSIP) in Nigeria, which includes programs like the Conditional Cash Transfer (CCT) aimed at reducing poverty. The study found that despite its potential to alleviate poverty, the NSIP faced challenges related to mismanagement and corruption, which hindered its impact.

Additionally, a study by Adegbite et al. (2018) explored the role of community-driven development (CDD) programs in poverty reduction in Nigeria. CDD programs empower local communities to manage development projects, potentially reducing the risk of corruption and misallocation of resources. The research indicated that effective implementation of CDD programs could contribute to poverty reduction by ensuring that resources reach marginalized communities. A study by Ojo et al. (2021) examined the effects of the Treasury Single Account (TSA) policy in Nigeria, which aimed to consolidate government accounts and improve transparency in public finance management. The research found that the TSA policy led to enhanced accountability and reduced opportunities for corrupt practices in the management of public funds. In a related study by Alemika and Chukwuma (2017) evaluated the role of civil society organizations (CSOs) in holding government accountable for corrupt practices. The study highlighted the positive influence of CSOs in exposing corruption scandals and advocating for transparency and accountability measures. This suggests that civil society engagement can be an essential component in mediating the effect of corruption on poverty.

Williams and Andrew (2021) examines the extent to which the level of transparency influences public procurement practices in the Nigerian Civil Service. A survey research design was adopted. The staff members of the public procurement department/unit of the different federal government ministries in

Abuja made up the population of the study. The simple regression result shows that public procurement practices are significantly and positively related to the level of transparency. Based on the findings, the study recommends that impartiality and fairness should be enshrined in the public procurement system in Nigeria so as to maximize the use of available resources.

It is important to note that while empirical studies provide valuable insights, they also reveal challenges and limitations in addressing corruption and poverty in Nigeria. These challenges include the persistence of deeply entrenched corrupt practices, the need for sustained efforts to strengthen accountability institutions, and the complexities of poverty dynamics in a diverse country like Nigeria (Ni & Sutrisno, 2019). While limited empirical research directly assesses the mediating role of accountability mechanisms in the corruption-poverty relationship, the aforementioned studies indirectly support the theoretical framework that accountability can mediate this relationship. Effective anti-corruption agencies and transparent procurement processes, as highlighted in the empirical evidence, can potentially mitigate the impact of corruption on poverty by reducing embezzlement, misallocation of resources, and income disparities.

The empirical evidence from research conducted in Nigeria underscores the multifaceted nature of the relationship between corruption, poverty, and

accountability. While corruption exacerbates poverty by diverting resources and reducing access to essential services, accountability mechanisms and poverty reduction programs offer potential avenues for mitigating these adverse effects. The impact of these initiatives, as demonstrated by empirical studies, underscores the importance of continued research and policy efforts to enhance accountability and alleviate poverty in Nigeria.

3. Methodology and Data Issues

3.1 Data Issues and Sources

The study examines the mediating effect of accountability on the relationship between corruption on economic growth, income distribution, and poverty level in Nigeria using secondary data for the periods of 1984 to 2022. The choice of 1984 as the start date is informed by data availability on corruption and accountability from International Country Risks Guide (ICRG). Table 1 shows the description and measurement of variables of interest as well as their sources. However, following the direct effect model in line with Ajisafe (2016) emphasizes the direct effect of corruption on poverty level, economic growth, and income distribution. Corruption may exert either a positive or negative effect on poverty depending on how its proceeds are utilized and invested (See Ajisafe, 2016; Chetwynd *et al.*, 2003).

Table 1: Data Description, Measurements and Sources

S/N		Description/Measurements	Source
1	POV	Households and NPISHs Final consumption expenditure per capita growth (annual %)	WDI, 2023
2	COR	Corruption index	ICRG, 2022
3	ACC	Accountability Index	ICRG, 2023
4	BUR	Bureaucracy Index	ICRG, 2024
5	FID	Domestic credit to private sector by banks (% of GDP)	WDI, 2023
6	INF	Inflation, consumer prices (annual %)	WDI, 2023
7	COR*ACC	Interaction term	Authors

Source: Authors' Compilation

3.2 Empirical model

In line with theoretical foundation of this study and in line with extant studies in the literature (Goutte, Thomas & Thomas, 2021; Ali, Fjeldstad, & Shifa, 2021; Ni & Sutrisno, 2019; Ellis, 2015), we begin by investigating the direct effect of corruption on poverty level in Nigeria by estimating the baseline model explicitly specified equation 1 in line with Ajisafe (2016), thus:

$$Pov_t = f(Cor_t, Acc_t, X_t) \tag{1}$$

Where POV_t is poverty reduction at time t , Acc_t is Accountability and X'_t is a vector of other control variables such as bureaucracy in government (BUR), financial development (FID), and inflation rate (INF_t) respectively. The functional dependence is specified in Equation 2:

$$Pov_t = \alpha_i + \beta_1 Cor_t + \beta_2 Acc_t + \beta_3 Bur_t + \beta_4 FID_t + \beta_5 Inf_t + \mu_t \tag{2}$$

where μ_t is the white noise error term. To account for the mediating role of accountability, we modified Equation 2 by including the interaction terms. This is presented in Equation 3:

$$Pov_t = \alpha_i + \beta_1 Cor_t + \beta_2 Acc_t + \beta_3 Cor_t * Acc_t + \beta_4 Bur_t + \beta_5 FID_t + \beta_6 Inf_t + \mu_t \quad 3$$

Where $Cor_t * Acc_t$ is the coefficients of the interaction terms.

3.3 Method of Analysis

One of the methods to address issues in time series data analysis such as serial correlation, and endogeneity issues, is the Dynamic Ordinary Least Square (DOLS) or Fully Modified Ordinary Least Square (FMOLS) (Yorucu & Kirikkaleli, 2017; Kirikkaleli, 2016; Yorucu & Bahramian, 2015). The DOLS method is built on the standard error that adopts a parametric covariance matrix estimator that yields adjusted heteroskedasticity and autocorrelation that are robust to spatial and all forms of dependence, while FMOLS is a nonparametric test. The parametric DOLS is preferred over the nonparametric FMOLS because it imposes additional requirements that all variables be integrated in the same sequence, I(1) in contrast to the nonparametric FMOLS, which is the case in this study. Thus, DOLS estimates are reported as the baseline model for this parametric study. However, the FMOLS is also reported for comparison and robustness.

4. Results and Discussion

4.1 Preliminary Analyses

It is crucial to analyse the normalcy, distribution, and degree of multicollinearity among variables before performing model estimations (Okunade, 2022; Okunade, Ajisafe & Adedokun, 2017; Ajisafe & Okunade, 2016). The statistical features of our data are presented in Table 2. The results presented in Table 2 showed that the means of all variables employed lie between the minimum and maximum values, indicating that our data series are consistent. In terms of variability, it is discovered that inflation rate is the most volatile among the variables, followed by poverty reduction proxied by annual households and NPISHs final consumption expenditure per capita growth (%) with standard deviations of 16.9% and 14.59% respectively. The probability of Jarque-Bera statistics showed that most of the variables employed in the study were not normally distributed, which is the case for most economic variables of less developed countries like Nigeria. Also, we present the results of the correlation matrix in Table 3 where the degree of multicollinearity among the independent variables was examined. The examination of the correlation matrix shows that none of the pairs of the regressors has a value higher than 60%. Hence, we conclude that there is no problem of multicollinearity in the model.

Table 2: Descriptive Characteristics of the variables

	POV	COR	ACC	BUR	FID	INF
Mean	3.569460	1.589744	3.273718	1.149573	9.607603	19.07783
Median	-1.014335	1.500000	3.166667	1.000000	8.425299	12.87658
Maximum	55.21725	2.000000	6.050000	2.000000	19.60353	72.83550
Minimum	-18.23245	1.000000	0.500000	0.000000	4.948032	5.388008
Std. Dev.	14.59240	0.343797	1.252384	0.498235	3.513530	16.97716
Skewness	1.263025	-0.237778	0.074622	0.327851	0.948878	1.829618
Kurtosis	5.248578	2.125763	3.204799	3.448598	3.620574	5.123914
Jarque-Bera	18.58518	1.609472	0.104351	1.025678	6.478213	29.08915
Probability	0.000092	0.447206	0.949162	0.598793	0.039199	0.000000
Obs.	39	39	39	39	39	39

Source: Authors' Compilation, 2023

Table 3: Correlation matrix of the variables

	COR	ACC	BUR	FID	INF
COR	1.0000				
ACC	-0.3526	1.0000			
BUR	0.5725	-0.3186	1.0000		
FID	-0.3898	0.5645	-0.3163	1.0000	
INF	0.4763	-0.1911	0.5216	-0.3294	1.0000

Source: Authors' Compilation, 2023

4.2 Interactive Effect of Corruption and Accountability on Poverty Reduction

The paper examines the interactive effect of corruption and accountability on poverty reduction in Nigeria. To this end, the study adopts the DOLS method to estimate the model in Equation 3. The empirical results of the baseline model are presented in Table 4 while the results of the FMOLS as a robustness check are presented in Table 5. The results of both the DOLS show that corruption has significant negative effect on poverty reduction in Nigeria. This finding implies that control of corruption does not facilitate poverty reduction individually in Nigeria. Similar findings were reported on the individual effects of accountability on poverty reduction which has enhances poverty rate. The results also imply that the institutional quality is underdeveloped in Nigeria to ensure poverty reduction in Nigeria.

However, when the effects of corruption were moderated by accountability by interacting corruption control with accountability index, the findings became desirable. The results showed that the coefficient of the interaction terms has a stronger and more significant negative effect on poverty level in Nigeria. This finding implies that institutional quality such as accountability needs to be well developed to mitigate the negative effect of corruption on poverty in Nigeria.

This empirical evidence buttresses the conclusion of extant studies (See Goutte et al., 2021; Ali, et al., 2021; Michalopoulos & Papaioannou, 2020;

Acemoglu et al. 2014) that there seems to be a strong link between corruption and poverty. The study implies that policymakers in Nigeria should investigate not just the socioeconomic and political circumstances in which the institutions of interest function, but also the institutional culture among actors. This is required to strengthen the institutionally weak economies to conduct a comprehensive reform program aimed at reducing corruption in Nigeria. This would ultimately reduce the prevalence of poverty in the land. The discovery supports the widely held belief in the literature that corruption stifles economic progress by inhibiting both internal and external productive investment, as well as inhibiting entrepreneur manpower development, which in turn, leads to increased poverty (Yusuf, et al. 2014). It is worth noting that the results of the nonparametric test (FMOLS) in Table 6 are slightly different. The issues with nonparametric nature of FMOLS may be the difference.

This finding also supports the claim of McFerson (2009) that evidence from several African countries demonstrates the 'paradox of plenty' in which widespread poverty coexists with abundant valued mineral resources as a result of a high level of corruption in these countries. The evidence also supports the conclusion of Transparency International (2020) that corruption is impeding economic, political, and social growth in Francophone African countries. It is a huge impediment to economic progress, effective governance, and basic freedoms such as free expression and the ability of individuals to hold governments accountable (Transparency International, 2020).

Table 4: Results of Dynamic Least Squares (DOLS): Dependent Variable: POV

Variable	Coefficient	Std. Error	t-Statistic	Prob.
COR	-195.1817**	94.9026	-2.056653	0.0401
ACC	73.45475	112.4853	0.653016	0.5272
COR*ACC	53.40333**	14.49628	3.683933	0.0248
BUR	62.75061	54.36242	1.154301	0.2728
FID	-1.497194	1.752657	-0.854242	0.4112
INF	-0.598008**	0.242495	-2.466063	0.0492
C	237.7272	314.8752	0.754989	0.4661
R-squared	0.852743	Mean dependent var		2.763385
Adjusted R-squared	0.741272	S.D. dependent var		14.77284
S.E. of regression	19.49384	Sum squared resid		4180.108
Long-run variance	111.7334			

Note: *** p<0.01, ** p<0.05, * p<0.1

Table 4: Fully Modified Least Squares (FMOLS): Dependent Variable: POV

Variable	Coefficient	Std. Error	t-Statistic	Prob.
COR	23.37407	31.64448	0.738646	0.4657
ACC	20.95019	16.97574	1.234125	0.2264
COR_ACC	-12.65553	10.60266	-1.193618	0.2417
BUR	-0.280964	7.197936	-0.039034	0.9691
FID	-0.207173	0.558085	-0.371220	0.7130
INF	0.536170**	0.149276	3.5918031	0.0101
C	-36.71810	48.51564	-0.756830	0.4549
R-squared	0.841721	Mean dependent var		3.574351
Adjusted R-squared	0.743753	S.D. dependent var		14.78825
S.E. of regression	15.81550	Sum squared resid		7754.027
Long-run variance	86.16293			

Note: *** p<0.01, ** p<0.05, * p<0.1

5. Conclusion and Policy Recommendations

We conduct a distinct analysis of the interactive effect of accountability in the relationship between corruption and poverty in Nigeria for the period of 1984 to 2022. We employed Dynamic Ordinary Least Squares (DOLS) and Fully Modified Ordinary Least Squares (FMOLS) to probe the effect and the key findings provided evidence supporting the mediating role of accountability in the corruption-poverty nexus. Our findings revealed that, individually, corruption significantly increases poverty level in Nigeria, but when we considered the moderated effect of accountability, the effect of corruption were mitigated in Nigeria. The findings reveal a positive and statistically significant interactive effect of corruption and accountability on poverty reduction proxied by annual households and NPISHs final consumption expenditure per capita growth (%), confirming the role the role of poverty as a clog in the wheel of progress, and the essential role of accountability in Nigeria.

The findings from this study have significant policy implications for Nigerian governments and policymakers as well as the international organizations involved in promoting good governance, accountability and poverty reduction. Policymakers can take a cue from the findings which underscore the importance of strengthening accountability and anti-corruption measures, by highlighting the need for comprehensive and effective anti-corruption strategies in Nigeria. To combat corruption at all levels, governments should emphasize the adoption of strong legislative frameworks, institutional changes, and anti-

corruption institutions. This involves strong sanctions for corrupt practices as well as accountability and openness in public institutions. African countries should work on developing governance structures and strengthening accountability systems in order to improve governance and accountability. This includes promoting transparency in government, encouraging citizen participation, and developing channels for reporting and correcting corruption situations. Additional efforts should be made to strengthen the judiciary's independence and effectiveness in addressing corruption.

Given the obvious link between corruption and poverty, governments and development partners should emphasize poverty-relief programs and social safety nets. These programs should target the most vulnerable populations and give access to high-quality education, healthcare, safe drinking water, and sanitation. The creation of sustainable livelihood opportunities should also be prioritized in order to raise individuals and communities out of poverty. Regional organizations and bodies can play an important role in organizing and supporting such projects. Governments should prioritize ethics and integrity in public service delivery. This includes establishing ethical norms, offering thorough anti-corruption training, and cultivating an integrity culture among public employees. Implementing procedures to require public officials to declare their assets, enforcing conflict-of-interest legislation, and encouraging ethical leadership can all help to reduce corruption and improve public service delivery. Combating corruption and decreasing poverty would not only benefit individuals and communities, but

will also promote economic progress, social cohesion, and long-term stability in the region.

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